

MINUTES OF THE REGULAR MEETING OF THE
BOARD OF DIRECTORS OF
VISTA IRRIGATION DISTRICT

June 2, 2021

A Regular Meeting of the Board of Directors of Vista Irrigation District was held on Wednesday, June 2, 2021 at the offices of the District, 1391 Engineer Street, Vista, California.

1. CALL TO ORDER

President Sanchez called the meeting to order at 9:00 a.m.

2. ROLL CALL

Directors present: Miller, Dorey, Sanchez, and MacKenzie.

Directors absent: Vásquez.

Staff present: Brett Hodgkiss, General Manager; Don Smith, Director of Water Resources; Randy Whitmann, Director of Engineering; Frank Wolinski, Director of Operations and Field Services; Marlene Kelleher, Director of Administration; and Ramae Ogilvie, Administrative Assistant. General Counsel David Cosgrove was also present.

Other attendees: None.

3. PLEDGE OF ALLEGIANCE

Director Dorey led the pledge of allegiance.

4. APPROVAL OF AGENDA

21-06-63	<i>Upon motion by Director Dorey, seconded by Director MacKenzie and unanimously carried (4 ayes: Miller, Dorey, MacKenzie, and Sanchez; 1 absent: Vásquez), the Board of Directors approved the agenda as presented.</i>
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5. ORAL COMMUNICATIONS

No public comments were presented on items not appearing on the agenda.

6. CONSENT CALENDAR

21-06-64	<i>Upon motion by Director Miller, seconded by Director MacKenzie and unanimously carried (4 ayes: Miller, Dorey, MacKenzie, and Sanchez; 1 absent: Vásquez), the Board of Directors approved the Consent Calendar, including Resolution Nos. 21-25 and 21-26 ordering the final detachment and approving disbursements, respectively.</i>
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A. Annual contract for material transport services

See staff report attached hereto. Staff recommended and the Board authorized the General Manager to execute an agreement with Leon Perrault Trucking to transport and provide assorted material for District jobs in an amount not to exceed \$250,000.

B. Materials for mainline replacement

See staff report attached hereto. Staff recommended and the Board approved the purchase of pipeline materials from Ferguson Waterworks for mainline replacement on Mason Road in the amount of \$73,877.43.

C. Final detachment

See staff report attached hereto.

The Board adopted Resolution No. 21-25 ordering the final detachment of the Lindauer – Olive Street Reorganization to change Vista Irrigation District boundaries over a single-family residential parcel consisting of approximately 4.00 acres owned by Lloyd and Marilyn Lindauer (LN 2020-014; CF 500-373; LAFCO RO20-11; APN 182-101-01; DIV NO 5), by the following roll call vote:

AYES: Directors Miller, Dorey, MacKenzie, and Sanchez

NOES: None

ABSTAIN: None

ABSENT: Director Vásquez

Resolution No. 21-25 is on file in the official Resolution book of the District.

D. Acceptance of water system and quitclaim deed

See staff report attached hereto. Staff recommended and the Board accepted the water system and approved Quitclaim Deed (668) for a 124-unit townhome-condominium housing project, known as The Peak at Delpy's Corner, consisting of approximately 15.9 gross acres owned by CalAtlantic Group Inc., located at the southeast corner of East Vista Way and Foothill Drive, Vista (I-3076; LN 2017-035; APNs 173-250-46, 47, & 48; DIV NO 1).

E. Minutes of the Fiscal Policy Committee meeting on May 10, 2021

The Board noted and filed the minutes of the Fiscal Policy Committee meeting on May 10, 2021, which were provided for informational purposes.

F. Minutes of the Board of Directors meeting on May 18, 2021

The minutes of May 18, 2021 were approved as presented.

G. Resolution ratifying check disbursements

RESOLUTION NO. 21-26

BE IT RESOLVED, that the Board of Directors of Vista Irrigation District does hereby approve checks numbered 66894 through 66991 drawn on Union Bank totaling \$916,772.37.

FURTHER RESOLVED that the Board of Directors does hereby authorize the execution of the checks by the appropriate officers of the District.

PASSED AND ADOPTED unanimously by a roll call vote of the Board of Directors of Vista Irrigation District this 2nd day of June 2021.

* * * * *

7. DIVISION REPORTS

See staff report attached hereto.

General Manager Brett Hodgkiss stated that the Buena Creek (HB) Reservoir Rehabilitation project is complete; he noted that photographs of the completed project were being shown via a slideshow prior to the start of the Board meeting.

Mr. Hodgkiss informed the Board that the District is releasing water from Lake Henshaw to Lake Wohlford. Director of Water Resources Don Smith stated that the District has coordinated with the State Water Resources Control Board Division of Drinking Water to monitor Harmful Algal Blooms (HABs) anatoxin levels in Lake Wohlford, and if anatoxins are detectable, the water will be tested while going through the treatment plant. He noted that 40 percent of the water going through the treatment plant is local water.

Mr. Smith informed the Board that staff has participated in several HABs workshops and is working with the District's consultant to develop a rapid response monitoring plan and treatment strategy. He stated that the consultant team is making good progress on a short-term chemical treatment plan and on evaluating long-term management strategies for HABs.

8. FINANCIAL REPORT FOR THE NINE MONTHS ENDED MARCH 31, 2021

See staff report attached hereto.

Director of Administration Marlene Kelleher presented an overview of the Financial Report for the nine months ended March 31, 2021 stating that the District experienced a \$1.2 million operating gain, which is a decrease from the \$4.3 million operating gain for the same period the previous year. She said that a majority of the decrease was attributable to HABs at Lake Henshaw impacting the District's ability to bring local water into the system; as a result, the District had to purchase more expensive water from the San Diego County Water Authority to make up for the loss of local supply. Ms. Kelleher reviewed other notable items in the report.

The Board thanked Ms. Kelleher for the report.

9. FISCAL YEAR 2022 BUDGET

See staff report attached hereto.

Mr. Hodgkiss presented an overview of the Fiscal Year (FY) 2022 Budget. He stated that the budget projects water production (16,800 acre-feet) and water sales (15,800 acre-feet) to decrease by about

0.5% respectively from the prior fiscal year; local water production is projected at 3,115 acre feet based on a 10-year rolling average. The Revenue Budget is projected to increase by 2.5%; the Operating Budget is projected to increase by 17.5%; and the Capital Budget is projected to increase by 21%. As a result, approximately \$8.8 million of the District's reserves will be used to fund the FY 2022 Budget.

Mr. Hodgkiss stated that the Revenue Budget is projected to increase by just over 2.5% primarily as a result of the inflationary adjustment made to the service charge effective July 1, 2021 as well as an increase in System Fees revenue related to new development. He added that the Service Charges/Fees budget projects the collection of late fees beginning July 1, 2021 as well as the collection of door hanger and delinquent lock fees starting January 1, 2022. Mr. Hodgkiss also noted the downward trend in Investment Income due to lower interest rates and a slow recovery from the economic impacts of the COVID-19 pandemic.

In reviewing the Operating Budget, Mr. Hodgkiss stated that the projected 17.5% increase is largely due to the inclusion of \$8 million for San Pasqual Undergrounding Project (Project) cost. He noted that the Project involves infrastructure not owned by the District; therefore, the cost is captured in the Operating Budget rather than the Capital Budget. Mr. Hodgkiss noted that the Project costs included in the budget are for FY 2022 only; future Project expenditures will be included in subsequent fiscal year budgets. He stated that the balance of the increase in the Operating Budget is due to higher costs for purchased water and adjustments to labor related costs in accordance with current labor agreements. Mr. Hodgkiss pointed out that the Travel budget has been increased in anticipation of in-person conferences and meetings resuming. He explained that increase to the Awards and Contributions budget is the result of the scholarship program budget being increased from \$6,000 to \$10,000, and the increase to the Insurance budget is the result of higher liability premiums due to increased losses by the District. Mr. Hodgkiss pointed out that the Operating Budget, less the \$8 million for the San Pasqual Undergrounding Project, is increasing by less than one percent from the prior fiscal year.

Mr. Hodgkiss stated that the Capital Budget is projected to increase by 21%. He stated that approximately \$3.5 million of the Capital Budget is for deferred capital outlay/projects from FY 2021 and approximately \$3.5 million is for new capital outlay/projects.

Director MacKenzie asked what reserve fund would be used to fund the FY 2022 Budget. Ms. Kelleher stated that the \$8.8 million would come from the Capital Improvement Reserve.

Mr. Hodgkiss thanked staff, Marlene Kelleher and Finance Supervisor Shallako Goodrick for their hard work on the Budget. The Board thanked staff for their good work on the Budget.

21-06-65	<i>Upon motion by Director Miller, seconded by Director Dorey and unanimously carried (4 ayes: Miller, Dorey, MacKenzie, and Sanchez; 1 absent: Vásquez), the Board of Directors adopted Fiscal Year 2022 Budget.</i>
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10. SELECTION OF FIRM FOR AUDITING SERVICES

See staff report attached hereto.

Ms. Kelleher reported that in accordance with the Board's policy to change accounting firms providing auditing services every five years, a Request for Proposal was sent to 11 accounting firms; four firms submitted proposals. After reviewing the proposals from the qualified firms, staff ranked Davis Farr the highest using the District's rating criteria. President Sanchez noted that Davis Farr's pricing was on par with the District's prior auditing firm.

21-06-66 *Upon motion by Director Miller, seconded by Director MacKenzie and unanimously carried (4 ayes: Miller, Dorey, MacKenzie, and Sanchez; 1 absent: Vásquez), the Board of Directors authorized the General Manager to enter into a contract with Davis Farr LLP for auditing services for three years of auditing services, with the option to extend on a year-by-year basis for two additional years.*

11. PASEO SANTA FE STREETScape IMPROVEMENT PROJECT

See staff report attached hereto.

Director of Engineering Randy Whitmann provided an overview of the item stating that the City of Vista (City) has completed its redevelopment project known as Phase II and III of the Paseo Santa Fe Streetscape Improvement Project (Project), which encompassed South Santa Fe Avenue between Oceanview Drive and Civic Center Drive. While the City’s street reconfiguration required the relocation of existing pipelines, the water system improvements also served to replace old infrastructure and upsize facilities as recommended in the District’s Water Master Plan.

Mr. Whitmann stated that under District inspection the City’s contractor, Dick Miller, Inc. (DMI), replaced/relocated 6-inch and 10-inch diameter, 66 year-old water mains with approximately 1,350 feet of 8-inch and 2,750 feet of 18-inch main of polyvinyl chloride (PVC) pipelines and associated appurtenances. He said that the final contract amount (including change orders) with the City totaled \$1,498,350.90, which was \$351,649.10 under budget for this Project. Mr. Whitmann noted that the City added a new roundabout at Pala Vista Drive as part of the Project; however, only a portion of the roundabout was completed because the City was unable to obtain all of the necessary public right-of-way. He stated that the City is in the process of obtaining the right-of way to finish the construction; completion of the roundabout will require the relocation of approximately 100 feet of the District’s 8-inch water main at an estimated cost of \$75,000. It is anticipated that the District will contract with the City to include this work as part of its bid package. Mr. Hodgkiss mentioned that staff would come back to the Board for approval to complete the project when the City is ready to proceed.

21-06-67 *Upon motion by Director Miller, seconded by Director Dorey and unanimously carried (4 ayes: Miller, Dorey, MacKenzie, and Sanchez; 1 absent: Vásquez), the Board of Directors accepted Phase II and Phase III of the Paseo Santa Fe Streetscape Improvement Project and directed staff to file a Notice of Acceptance with the County Recorder’s Office (LN 2016-015; D-2319; DIV NO 3).*

12. EXTENSION OF FAMILIES FIRST CORONAVIRUS RESPONSE ACT LEAVE PROVISIONS

See staff report attached hereto.

Mr. Hodgkiss provided an overview of the item stating that in February the Board approved the voluntary extension of the leave provisions and related benefits contained in the Families First Coronavirus Response Act (FFCRA) through March 31, 2021. On March 11, 2021, President Biden approved the American Rescue Plan Act (ARPA), which allowed employers, on a voluntarily basis, to continue to provide leave as set forth in the FFCRA through September 30, 2021 in exchange for a payroll tax credit. Staff recommends continuing to voluntarily offer the additional 10 weeks of expanded family and medical leave provided for under FFCRA to assist employees that have low or no leave balances (primarily new employees). It was noted that state law (Senate Bill 95) enacted on March 19, 2021 requires employers to offer 80 hours of COVID-19 supplemental paid sick leave to eligible employees; this requirement also ends September 30, 2021.

Director Dorey asked if the voluntary extension of FFCRA leave provisions was directly tied to COVID-19. Mr. Hodgkiss explained that the leave provided for in FFCRA as well as Senate Bill 95 is available to eligible employees who, 1) have COVID-19 related symptoms; 2) have to care for someone with COVID-19; or, 3) have to care for a child whose school or childcare is closed/unavailable because of COVID-19. He added that while the District (as a governmental agency) was not previously eligible to receive the payroll tax credits, the ARPA extended payroll tax credits to public agencies for COVID-19 related paid leave through September 30, 2021. Mr. Hodgkiss stated that the District intends to seek payroll tax credits for eligible leave as set forth in the ARPA.

21-06-68 *Upon motion by Director Dorey, seconded by Director MacKenzie and unanimously carried (4 ayes: Miller, Dorey, MacKenzie, and Sanchez; 1 absent: Vásquez), the Board of Directors voluntarily extended the expanded family and medical leave provisions and related benefits contained in Families First Coronavirus Response Act through September 30, 2021.*

13. LOCAL AGENCY FORMATION COMMISSION ALTERNATE SPECIAL DISTRICT MEMBER ELECTION

See staff report attached hereto.

Director Dorey recommended that the Board cast its vote for David Drake of Rincon del Diablo Municipal Water District.

21-06-69 *Upon motion by Director Dorey, seconded by Director Miller and unanimously carried (3 ayes: Miller, Dorey, and Sanchez; 1 abstain: MacKenzie; 1 absent: Vásquez), the Board of Directors selected David Drake as the candidate to fill a vacant and unexpired term as an alternate special district member of San Diego Local Agency Formation Commission (LAFCO) and authorized the Board President to cast the District's vote accordingly.*

14. MATTERS PERTAINING TO THE ACTIVITIES OF THE SAN DIEGO COUNTY WATER AUTHORITY

See staff report attached hereto.

Director Miller reported that the San Diego County Water Authority (Water Authority) Board met on May 27, 2021 and adopted an updated Debt Management and Disclosure Policy, approved amendments to the compensation schedule for unrepresented employees and designated officers and employees authorized to execute certain disaster relief or emergency assistance documents. He reported that the Water Authority Board also set a public hearing date of June 24, 2021 to receive comments regarding the proposed rates and charges to be effective January 1, 2022 and approved the Water Authority's 2020 Urban Water Management Plan and Water Shortage Contingency Plan.

Director Miller reported that the Water Authority Administrative and Finance Committee will hold a Budget workshop on June 8 and 10, 2021 to discuss the recommended Budget for 2022-23. He stated that the untreated and treated melded water rates for Calendar Year 2022 will increase by 3.3 percent and 3.6 percent respectively. Director Miller asked if the District's budget incorporated the Water Authority rate increase. Mr. Hodgkiss stated that the District does not budget for future rate increases; the cost of increases is covered via the District's pass-through of wholesale water and water-related fees and charges policy.

15. MEETINGS AND EVENTS

See staff report attached hereto.

Director MacKenzie reported on her attendance at the virtual California Special District Association (CSDA) Legislative Days held on May 18 and 19, 2021 where various pieces of federal and state legislation were discussed. Of note were House of Representatives (HR) 2482, a federal bill that would provide tax credits for microgrid properties, and Senate Bill (SB) 45, which would provide \$5.59 billion for wild fire prevention, safe drinking water and drought preparation if approved in 2022. Director MacKenzie also reported on Assembly Bill (AB) 1434, which would establish the standard for indoor residential water use at 48 gallons per capita per day beginning January 1, 2023, 44 gallons per capita per day beginning January 1, 2025 and 40 gallons per capita per day beginning January 1, 2030.

Director MacKenzie reported on her attendance at the Association of California Water Agencies (ACWA) State Legislative Committee meeting on May 20, 2021 where SB 222 was discussed. This bill would establish a Water Rate Assistance Fund in the State Treasury to help provide water affordability assistance, for both drinking water and wastewater services, to low-income ratepayers and ratepayers experiencing economic hardship in California. Director MacKenzie reported on a May 20, 2021 meeting of the CSDA Finance Corporation where \$1.2 million in financing was approved for the Little Rock Creek Public Sewer District to purchase energy saving equipment.

Director MacKenzie reported on a CSDA webinar she attended on May 25, 2021 “Addressing Cybersecurity Risks”, which covered topics including ransomware attacks and methods of prevention, and the importance of knowing who has access to your system.

Director Vásquez, via President Sanchez, requested authorization to attend the Council of Water Utilities Meeting on June 15, 2021. Director MacKenzie requested authorization to attend the CSDA Quarterly Meeting on August 19, 2021 and authorization after the fact for attending the CSDA webinar “Addressing Cybersecurity Risks” on May 25, 2021.

21-06-70	<i>Upon motion by Director Dorey, seconded by Director MacKenzie and unanimously carried (4 ayes: Miller, Dorey, MacKenzie, and Sanchez; 1 absent: Vásquez), the Board of Directors authorized Director Vásquez to attend the Council of Water Utilities Meeting on June 15, 2021 and Director MacKenzie to attend the CSDA Quarterly Meeting on August 19, 2021. The Board authorized after the fact Director MacKenzie’s attendance at the CSDA webinar “Addressing Cybersecurity Risks” on May 25, 2021.</i>
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16. ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

See staff report attached hereto.

Mr. Hodgkiss stated that, in addition to the 2020 Urban Water Management Plan and Water Supply Response Program, both planned for the June 16, 2021 Board agenda, approval of a seed collection license agreement for Warner Ranch and casting a ballot in the CSDA Board of Directors election for Southern Network, Seat A will also be on the agenda.

17. COMMENTS BY DIRECTORS

There were no comments by Directors.

18. COMMENTS BY GENERAL COUNSEL

General Counsel David Cosgrove reported to the Board on two cases that involved Proposition 218. The first, KCSFV I, LLC vs. Florin County Water District (Agency) was a rate challenge case. The Agency established a \$10 rate increase, stating it was to increase reserves and to replace infrastructure as necessary. The plaintiff protested and challenged that the rate increase was excessive. The trial court held for the plaintiff finding that the Agency's Prop 218 notice did not show cost per parcel, did not explain how the rate was calculated, and failed to prove that the notice was mailed to all ratepayers.

Mr. Cosgrove updated the Board on the Kessner vs. City of Santa Clara litigation. He stated that on May 20, 2021 there was a hearing for a broad range of motions brought by the defendants including venue, jurisdiction and joinder. The court ruled that the Prop 218 hearing is not an effective administrative remedy and overruled the objections that the plaintiffs did not adequately exhaust the administrative remedies. The court found that the joinder and the venue motions were upheld but gave the plaintiffs 30 days to find joint activity and amend their complaint, and 30 more days to continue to challenge the venue.

19. COMMENTS BY GENERAL MANAGER

Mr. Hodgkiss had no comments.


20. ADJOURNMENT

There being no further business to come before the Board, at 11:02 a.m. President Sanchez adjourned the meeting to June 16, 2021 at 9:00 a.m.



Patrick Sanchez, President

ATTEST:



Ranae Ogilvie, Assistant Secretary
Board of Directors
VISTA IRRIGATION DISTRICT



STAFF REPORT

Agenda Item: 6.A

Board Meeting Date: June 2, 2021
Prepared By: Frank Wolinski
Approved By: Brett Hodgkiss

SUBJECT: ANNUAL CONTRACT FOR MATERIAL TRANSPORT SERVICES

RECOMMENDATION: Authorize the General Manager to execute an agreement with Leon Perrault Trucking to transport and provide assorted material for District jobs in an amount not to exceed \$250,000.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: This contract is proposed for an amount not to exceed \$250,000.

SUMMARY: The District advertised and solicited bids for material transport services and assorted materials for District jobs. The District received one bid from Leon Perrault Trucking.

DETAILED REPORT: Utilizing outside materials transport services has led to improved production on the District’s mainline replacement program as it has allowed construction crews to focus on mainline installations and repair.

In April 2021, the District advertised (local newspaper and the District’s website) and solicited bids from seven material transport companies for the importing of fill material and the exporting of spoils from different job sites within the District’s service area. In addition to transport services, companies were also asked to submit pricing for various materials used on District projects. The District received one responsive bid from Leon Perrault Trucking.

Historically, the District has received a low number of bids for material transport services; in 2012, 2015 and 2018, the District received two, one and three bids respectively. In all aforementioned solicitations, Leon Perrault Trucking was the lowest bidder. Bid pricing for Leon Perrault Trucking is shown in the table below.

Company	Material Transport Prices	Material Prices (per ton)			
		Class 2	Class 3	Sand	Rock
Leon Perrault Trucking	\$180.00 per load or \$120 per hour	\$12.00	\$12.00	\$16.00	\$16.00



STAFF REPORT

Agenda Item: 6.B

Board Meeting Date: June 2, 2021
Prepared By: Frank Wolinski
Approved By: Brett Hodgkiss

SUBJECT: MATERIALS FOR MAINLINE REPLACEMENT

RECOMMENDATION: Approve the purchase of pipeline materials from Ferguson Waterworks for mainline replacement on Mason Road in the amount of \$73,877.43.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: \$73,877.43 including tax and freight.

SUMMARY: The District solicited bids from three vendors, Core & Main, Ferguson Waterworks and Pacific Pipeline Supply. Ferguson Waterworks and Pacific Pipeline Supply's bids were responsive to District specifications; Core & Main did not submit a bid. Ferguson Waterworks submitted the lowest bid.

DETAILED REPORT: This mainline project will replace approximately 1,350 feet of 10-inch steel pipe between Mason Road and Osborne Street installed in the late 1920s. This project will also relocate and replace a system regulator. Staff recommends the replacement of this main as it will eliminate a priority segment of steel pipe and enhance flow capabilities in this area.

Materials being purchased for this project include 6-inch and 10-inch PVC pipe and various fittings.

Bid Results:	Ferguson Waterworks	\$73,877.43
	Pacific Pipeline Supply	\$79,718.55



STAFF REPORT

Agenda Item: 6.C

Board Meeting Date:	June 2, 2021
Prepared By:	Rob Scholl
Reviewed By:	Randy Whitmann
Approved By:	Brett Hodgkiss

SUBJECT: FINAL DETACHMENT

RECOMMENDATION: Adopt Resolution No. 21-XX ordering the final detachment of the Lindauer – Olive Street Reorganization to change Vista Irrigation District boundaries over a single-family residential parcel consisting of approximately 4.00 acres owned by Lloyd and Marilyn Lindauer (LN 2020-014; CF 500-373; LAFCO RO20-11; APN 182-101-01; DIV NO 5).

PRIOR BOARD ACTION: On August 5, 2020, the Board adopted Resolution No. 20-19 setting the terms and conditions of detachment for the Lindauer – Olive Street Reorganization.

FISCAL IMPACT: None.

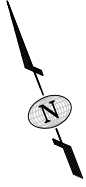
SUMMARY: The Lindauer – Olive Street Reorganization involves an existing single-family residence on a 4.00-acre parcel located at 317 East Olive Street in San Marcos. The property has an on-site water well that is failing and the owners were required to connect to a reliable potable water source. The site is located within Vista Irrigation District’s “Boot” service area and within the Vallecitos Water District’s sphere of influence. Vallecitos Water District (Vallecitos) is the intended water service provider for this area and has an existing water main adjacent to the property; the property made an emergency potable water connection with Vallecitos in 2020.

The owners, Lloyd and Marilyn Lindauer, have fulfilled the District’s conditions of final detachment for their parcel. On November 2, 2020, San Diego County Local Agency Formation Commission (LAFCO) adopted a resolution approving and ordering the Lindauer – Olive Street Reorganization. On May 25, 2021, staff received LAFCO’s Certificate of Completion and recorded documents for APN 182-101-01.

Adoption of this resolution will direct staff to change Vista Irrigation District boundaries in accordance with LAFCO’s order.

ATTACHMENTS:

- Maps
- Draft Resolution
- LAFCO Certificate of Completion



182-076-06

182-076-13

182-076-15

COUNTY OF SAN DIEGO
CITY OF SAN MARCOS

VID SERVICE BOUNDARY

E. OLIVE STREET

N 69°26'50" W 430.00'

DETACH FROM VID
ANNEX TO VWD

182-082-19

SYCAMORE DRIVE

182-101-01
4.00 ACRES

182-101-17

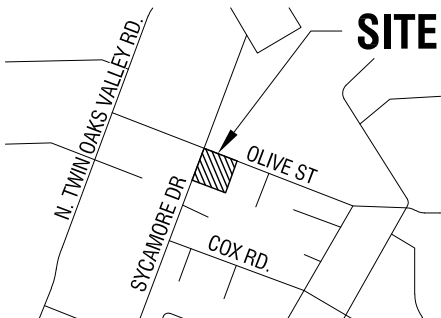
S 20°31'25" W 407.02'

S 20°31'25" W 405.21'

N 69°26'50" W 430.00'

182-101-03

NOTE:
PROPERTY BEARINGS AND
DISTANCE PER PARCEL MAP 1542



SITE

OWNER:
LINDAUER FAMILY TRUST
317 E. OLIVE STREET,
SAN MARCOS, CA



VICINITY MAP

NTS

VISTA IRRIGATION DISTRICT

DETACHMENT

LINDAUER - OLIVE STREET REORGANIZATION

APN 182-101-01		T.B.
SCALE: 1"=100'		2020-014
APPD. BY MA	DATE 7/16/2020	W.O.
DRAWN BY JS	DATE 5/28/2020	
SHEET 1 of 2	MAP 017 & 018	
REVISED 7/28/20	Matt Atteberry	



VALLECITOS
PIPELINE

VID
PIPELINE

PROJECT
LOCATION

DETACHMENT
LINDAUER-OLIVE STREET REORGANIZATION

RESOLUTION NO. 21-XX

RESOLUTION AND ORDER FOR THE DETACHMENT OF
CERTAIN LANDS FROM VISTA IRRIGATION DISTRICT
LINDAUER – OLIVE STREET REORGANIZATION
(APN 182-101-01; LN 2020-014;
CF 500-373; LAFCO RO20-11; DIV NO 5)

WHEREAS, the owners of the property hereinafter described have initiated proceedings for detachment of a 4.00 gross acre parcel consisting of one single-family residence, from Vista Irrigation District (District) and annexation to Vallecitos Water District (Vallecitos); and

WHEREAS, such reorganization was approved by the Local Agency Formation Commission (LAFCO), by its Resolution No. 2020-019, adopted November 2, 2020, and LAFCO has authorized this District to order said detachment without notice and hearing; and

WHEREAS, this Board by its Resolution No. 20-19, adopted August 5, 2020, set certain terms and conditions for detachment, which terms and conditions were approved by LAFCO and have been satisfied and complied with.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of Vista Irrigation District does hereby determine and order that:

1. Said lands will not be benefitted by the operations of this District.
2. The territory as hereinafter described is definite and certain and its description conforms to the orders of LAFCO.
3. All owners of the land have consented in writing to the proposed detachment.
4. The District is a registered-voter district.
5. Property owners have paid detachment fees in the amount of \$2,262.00 to the District.
6. All proceedings for the annexation of the territory to Vallecitos and detachment from the District have been completed.
7. By reason of the foregoing, the territory shown on attached Exhibit A and described in Exhibit B is hereby ordered detached from the District and the boundaries of said District are changed as to exclude said territory.

PASSED AND ADOPTED by the Board of Directors of Vista Irrigation District this 2nd day of June 2021, by the following roll call vote:

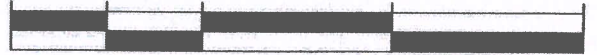
AYES:
NOES:
ABSTAIN:
ABSENT:

Patrick H. Sanchez, President

ATTEST:

Ramae Ogilvie, Assistant Secretary
Board of Directors
VISTA IRRIGATION DISTRICT

250 125 0 250 500



SCALE IN FEET
SCALE: 1" = 250'

COURSES:

1. S 69°15'00" E 463.00'
2. S 20°45'00" W 438.21'
3. N 69°15'00" W 463.00'
4. N 20°45'00" E 438.21'

Approved by the Local Agency Formation
Commission of San Diego

NOV - 2 2020

LEGEND:

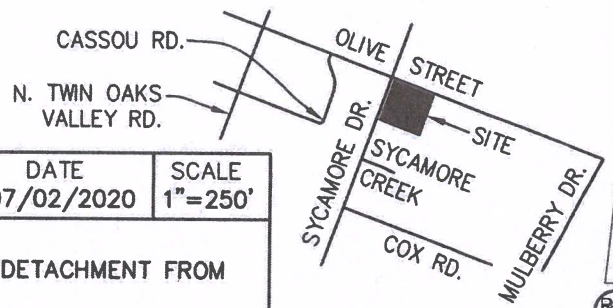
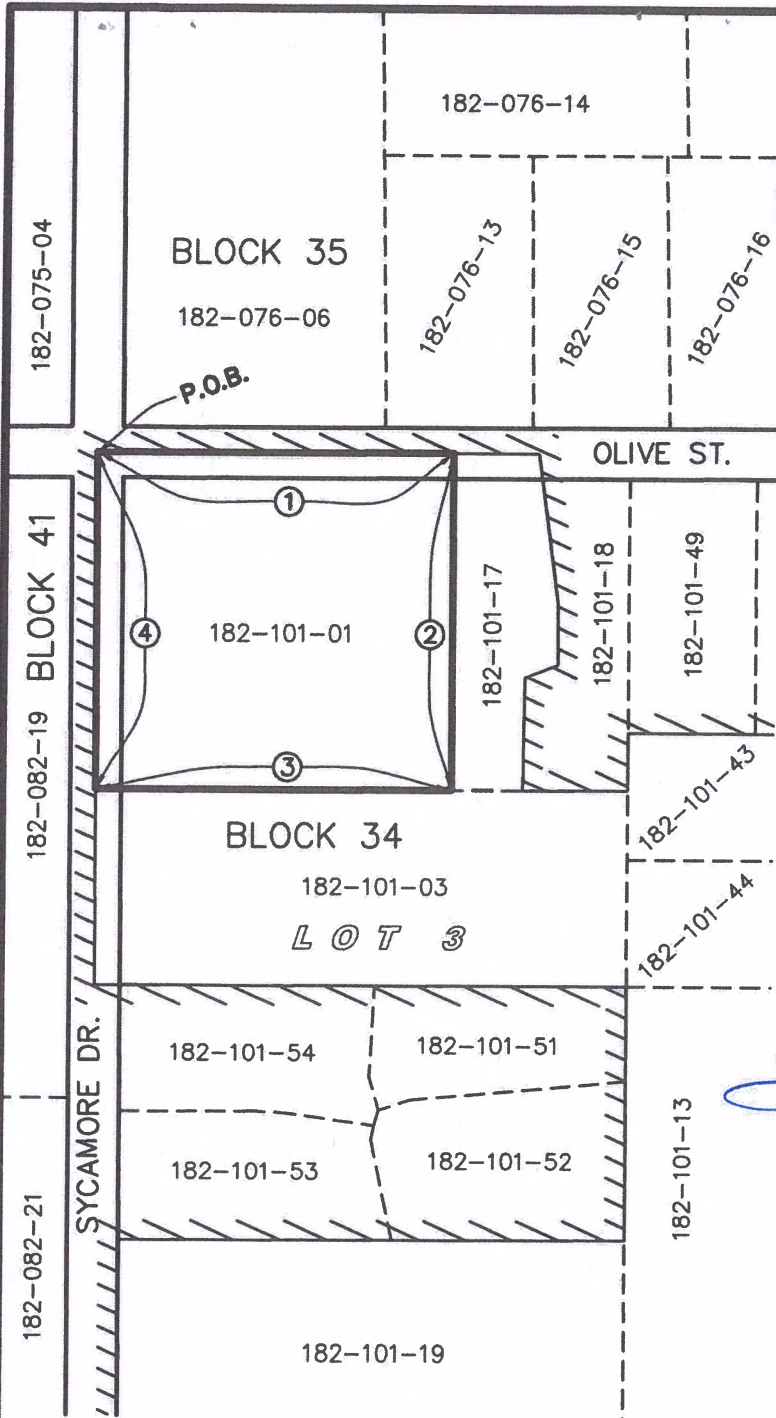
P.O.B. POINT OF BEGINNING

- EXISTING VALLECITOS WATER DISTRICT WATER BOUNDARY
- PROPOSED VALLECITOS WATER DISTRICT BOUNDARY

JAKE D. LOGAN, PLS 9042

7-2-2020

DATE



VICINITY MAP

NOT TO SCALE

ASSESSORS PARCEL NO: 182-101-01	LAFCO REFERENCE NUMBER R020-11	ACREAGE 4.66	DATE 07/02/2020	SCALE 1"=250'
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"LINDAUER-OLIVE ST. REORGANIZATION"
ANNEXATION TO VALLECITOS WATER DISTRICT WITH CONCURRENT DETACHMENT FROM
VISTA IRRIGATION DISTRICT

A PORTION OF LOT 3 AND A PORTION OF ADJACENT STREETS IN BLOCK 34, MAP NO.
806, CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

**RANCHO COASTAL
ENGINEERING & SURVEYING**
SINGLE SOURCE DEVELOPMENT CONSULTANT
310 S. TWIN OAKS VALLEY RD., #107-297
SAN MARCOS, CA. 92078
(760) 510-3152 Ph / (760) 510-3153 Fax

FOR ASSESSMENT PURPOSES ONLY. THIS
DESCRIPTION OF LAND IS NOT A LEGAL PROPERTY
DESCRIPTION AS DEFINED IN THE SUBDIVISION MAP
ACT AND MAY NOT BE USED AS THE BASIS FOR AN
OFFER FOR SALE OF THE LAND DESCRIBED.

EXHIBIT A

LAFCO REFERENCE NO. R020-11

**“LINDAUER-OLIVE ST. REORGANIZATION”
ANNEXATION TO VALLECITOS WATER DISTRICT WITH
CONCURRENT DETACHMENT FROM VISTA IRRIGATION DISTRICT**

GEOGRAPHIC DESCRIPTION

A PORTION OF LOT 3 AND A PORTION OF ADJACENT STREETS IN BLOCK 34 OF RANCHO LOS VALLECITOS DE SAN MARCOS, IN THE CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO MAP THEREOF NO. 806, FILED IN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY DECEMBER 21, 1895, DESCRIBED AS FOLLOWS:

BEGINNING AT THE INTERSECTION OF THE CENTERLINE OF THE ROAD BETWEEN BLOCK 34 AND BLOCK 41 (NOW KNOWN AS SYCAMORE DRIVE) AND THE ROAD BETWEEN BLOCK 34 AND BLOCK 35 (NOW KNOWN AS OLIVE STREET), AS SHOWN ON SAID MAP NO. 806;

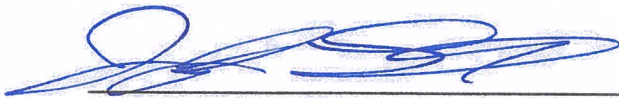
THENCE, (1) ALONG THE CENTER LINE OF SAID OLIVE STREET, SOUTH 69°15'00" EAST, 463.00 FEET;

THENCE, (2) LEAVING SAID CENTER LINE, SOUTH 20°45'00" WEST, 438.21 FEET;

THENCE, (3) NORTH 69°15'00" WEST, 463.00 FEET TO THE CENTER LINE OF SAID SYCAMORE DRIVE;

THENCE, (4) ALONG THE CENTER LINE OF SAID SYCAMORE DRIVE, NORTH 20°45'00" EAST, 438.21 FEET TO THE **POINT OF BEGINNING** AND CONTAINING 4.66 ACRES OF LAND MORE OR LESS.

FOR ASSESSMENT PURPOSES ONLY. THIS DESCRIPTION OF LAND IS NOT A LEGAL PROPERTY DESCRIPTION AS DEFINED IN THE SUBDIVISION MAP ACT AND MAY NOT BE USED AS THE BASIS FOR AN OFFER FOR SALE OF THE LAND DESCRIBED.



JAKE D. LOGAN, PLS 9042

7-2-2020

DATE

Approved by the Local Agency Formation
Commission of San Diego

NOV - 2 2020



EXHIBIT B

X
7P

DOC# 2021-0261259



RECORDING REQUESTED BY:

Apr 05, 2021 09:45 AM

OFFICIAL RECORDS

Ernest J. Dronenburg, Jr.,

SAN DIEGO COUNTY RECORDER

FEES: \$0.00 (SB2 Atkins: \$0.00)

San Diego County

Local Agency Formation Commission (LAFCO)

PAGES: 7

AND WHEN RECORDED MAIL TO:

LAFCO

9335 Hazard Way, Suite 200

San Diego, California 92123

MS: O-216

THIS SPACE FOR RECORDER'S USE ONLY

Certificate of Completion

"Lindauer – Olive Street Reorganization"

Concurrent Annexation to the Vallecitos Water District and

Detachment from the Vista Irrigation District

LAFCO File No. RO20-11

9/95

Rec. Form #R25

CERTIFICATE OF COMPLETION

SAN DIEGO COUNTY
Local Agency Formation Commission
9335 Hazard Way, Suite 200
San Diego, California 92123
MS: O-216

“Lindauer – Olive Street Reorganization”
Concurrent Annexation to the Vallecitos Water District
and Detachment from the Vista Irrigation District
LAFCO File No. RO20-11

Pursuant to Government Code Sections 57200 and 57201, this Certificate of Completion is hereby issued for recordation with the County of San Diego Clerk-Recorder’s Office.

The name of each city and/or district included in this reorganization, all located within San Diego County, and the type of jurisdictional change ordered for each district are as follows:

<u>City/District</u>	<u>Type of Change of Organization</u>
Vallecitos Water District	Annexation
Vista Irrigation District	Detachment

A certified copy of the resolution ordering this reorganization without an election is attached hereto and by reference incorporated herein.

A legal description and map of the boundaries of the above-cited reorganization are included in said resolution.

The terms and conditions of the reorganization are also included in said resolution and have been completed.

I hereby certify that I have examined the above-cited resolution for the reorganization and have found that document to be in compliance with the Commission's resolution approving the associated boundary changes.

I further certify that a master tax exchange resolution governing the exchange of property tax revenues for this reorganization has been submitted to this office.

Keene Simonds
Executive Officer

Date: March 22, 2021

RESOLUTION NO. 2020-019

SAN DIEGO COUNTY LOCAL AGENCY FORMATION COMMISSION

MAKING DETERMINATIONS, APPROVING, AND ORDERING A REORGANIZATION

**“LINDAUER – OLIVE STREET REORGANIZATION”
CONCURRENT ANNEXATION TO THE VALLECITOS WATER DISTRICT AND
DETACHMENT FROM THE VISTA IRRIGATION DISTRICT
LAFCO FILE NO. RO20-11**

WHEREAS, on June 15, 2020, landowner Lloyd Lindauer filed a petition to initiate proceedings and an application with the San Diego County Local Agency Formation Commission, hereinafter referred to as “Commission,” pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000; and

WHEREAS, the application seeks approval of a reorganization to annex approximately 4.0 acres of incorporated territory within the City of San Marcos to the Vallecitos Water District with a concurrent detachment of the affected territory from the Vista Irrigation District; and

WHEREAS, the affected territory as proposed includes one incorporated assessor parcel developed with an existing single-family residence identified by the County of San Diego Assessor’s Office as 182-101-01; and

WHEREAS, an applicable master property tax transfer agreement applies to the proposed reorganization dated December 14, 1982; and

WHEREAS, the Commission’s Executive Officer has reviewed the proposed reorganization and prepared a report with recommendations; and

WHEREAS, the Executive Officer’s report and recommendations on the proposal have been presented to the Commission in the manner provided by law; and

WHEREAS, the Commission heard and fully considered all the evidence presented at a noticed public meeting on the proposal on November 2, 2020; and

WHEREAS, the Commission considered all the factors required by law under Government Code Section 56668 and adopted local policies and procedures.

NOW, THEREFORE, THE COMMISSION DOES HEREBY RESOLVE, DETERMINE, AND ORDER as follows:

1. The public meeting was held on the date set therefore, and due notice of said meeting was given in the manner required by law.
2. At the public meeting, the Commission considered the Executive Officer’s report.
3. The Commission serves as lead agency for environmental review of the proposed reorganization under the California Environmental Quality Act (CEQA) as detailed in the

Executive Officer's report. The Commission's findings follow.

- a. The Commission finds the proposed reorganization qualifies as a project but is exempt from further review under State CEQA Guidelines Section 15319(a) given the affected territory contains existing private structures consistent with the applicable zoning and there is no corresponding need for an expansion of public infrastructure.
4. The Commission APPROVES the reorganization with a discretionary modification as described below and subject to conditions as provided. Approval involves all of the follow:
 - a) The affected territory is modified to include the adjacent incorporated public right-of-way to the centerline on Olive Street and Sycamore Drive totaling 0.6 acres.
 - b) Detachment of the affected territory as modified from the Vista Irrigation District is shown in "Exhibit A" and described in "Exhibit B."
 - c) Annexation of the affected territory as modified to the Vallecitos Water District is shown in "Exhibit A" and described in "Exhibit B."
5. The Commission CONDITIONS all approvals on the following terms being satisfied by November 2, 2021 unless an extension is requested in writing and approved by the Executive Officer:
 - a) Completion of the 30-day reconsideration period provided under Government Code Section 56895.
 - b) Submittal to the Commission of final map and geographic description of the affected territory as approved by the Commission conforming to the requirements of the State Board of Equalization – Tax Services Division.
 - c) Submittal to the Commission of the following payments:
 - A check made payable to LAFCO in the amount of \$50.00 for the County of San Diego-Clerk Recorder to reimburse for filing a CEQA Notice of Exemption consistent with the findings in the resolution.
 - A check made payable to the State Board of Equalization for processing fees in the amount of \$350.00.
6. The Commission assigns the proposal the following short-term designation:

"Lindauer – Olive Street Reorganization"
7. The affected territory as designated by the Commission is uninhabited as defined in Government Code Section 56046.
8. The Commission waives conducting authority proceedings under Government Code Section 56662.

9. The Vista Irrigation District and Vallecitos Water District are registered-voter districts.
10. The Vista Irrigation District and Vallecitos Water District utilize the County of San Diego assessment roll.
11. The affected territory will be liable for any existing bonds, contracts, and/or obligations of the Vallecitos Water District as provided under Government Section 57328.
12. The effective date of the approval shall be the date of recordation but not before the completion of a 30-day reconsideration period and only after all terms have been completed as attested by the Executive Officer.
13. As allowed under Government Code Section 56107, the Commission authorizes the Executive Officer to make non-substantive corrections to this resolution to address any technical defects, errors, irregularities, or omissions.
14. The Executive Officer is hereby authorized and directed to mail copies of this resolution as provided in Sections 56880-56882 of the Government Code.
15. The Executive Officer is further authorized and directed to prepare, execute, and record a Certificate of Completion, make the required filings with the County Assessor, County Auditor, and the State Board of Equalization as required by Section 57200, et seq., of the Government Code.

**

PASSED AND ADOPTED by the Commission on November 2, 2020 by the following vote:

AYES:	Desmond, Jacob, Kersey, MacKenzie, McNamara (voting), Salas, Vanderlaan, and Willis
NOES:	None
ABSENT:	Cate, Cox, Lump, and Wells
ABSTAINING:	None

Approved by the Local Agency Formation
Commission of San Diego

NOV - 2 2020

**

STATE OF CALIFORNIA |
COUNTY OF SAN DIEGO

I, KEENE SIMONDS, Executive Officer of the Local Agency Formation Commission of the County of San Diego, State of California, hereby certify that I have compared the foregoing copy with the original resolution adopted by said Commission at its regular meeting on November 2, 2020, which original resolution is now on file in my office; and that same contains a full, true, and correct transcript therefrom and of the whole thereof.

Witness my hand this 22nd day of March 2021.


Keene Simonds, Executive Officer
San Diego Local Agency Formation Commission

Attested:


Tamaron Luckett, Commission Clerk
San Diego Local Agency Formation Commission



STAFF REPORT

Agenda Item: 6.D

Board Meeting Date:	June 2, 2021
Prepared By:	Rob Scholl
Reviewed By:	Randy Whitmann
Approved By:	Brett Hodgkiss

SUBJECT: ACCEPTANCE OF WATER SYSTEM AND QUITCLAIM DEED

RECOMMENDATION: Accept this water system and approve Quitclaim Deed (668) for a 124-unit townhome-condominium housing project, known as The Peak at Delpy's Corner, consisting of approximately 15.9 gross acres owned by CalAtlantic Group Inc., located at the southeast corner of East Vista Way and Foothill Drive, Vista (I-3076; LN 2017-035; APNs 173-250-46, 47, & 48; DIV NO 1).

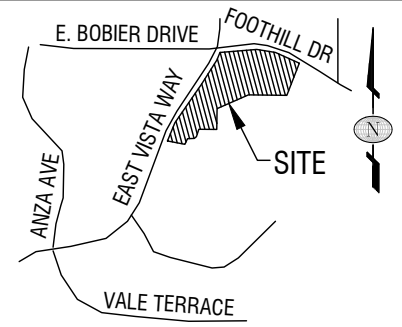
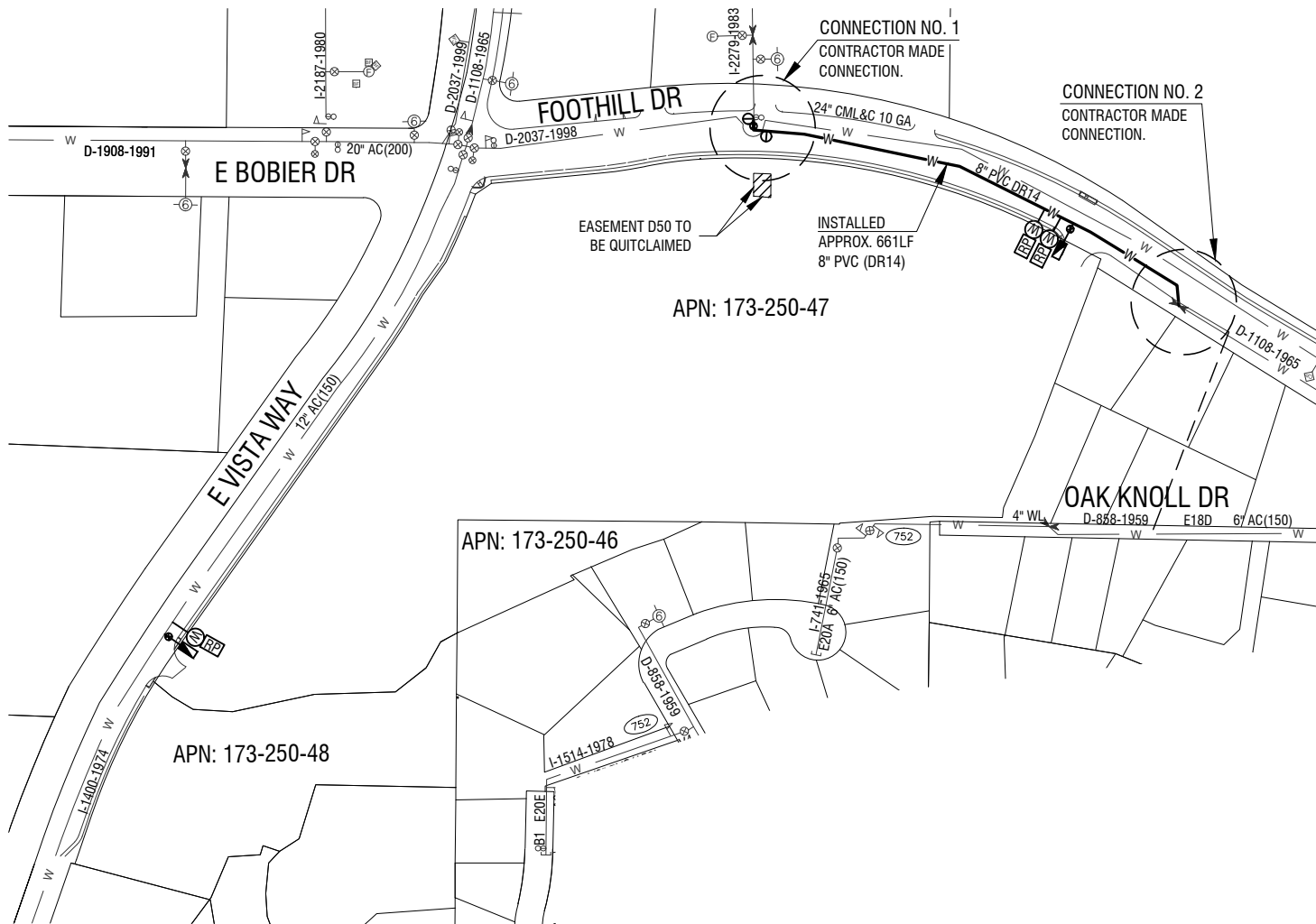
PRIOR BOARD ACTION: On January 20, 1982, the Board accepted Grant of Right of Way (D50) via Instrument No. 82-020415. On June 6, 2018, the Board approved the waterline project and directed staff to file the Notice of Exemption.

FISCAL IMPACT: None.

SUMMARY: The water system is ready for acceptance by the Board and Specific Easement (D-50) is not needed for existing or future water facilities; Board acceptance of the water system and approval to quitclaim the easement will allow the Notice of Acceptance and Quitclaim Deed (668) to be filed with the County Recorder.

DETAILED REPORT: All the work required by the construction agreement (I-3076) has been completed; under District inspection, the developer's contractor installed approximately 661 feet of 8-inch waterline, one 2-inch irrigation service, two 2-inch domestic services and two 8-inch fire services and made the necessary connections. The owners have paid for one 2-inch irrigation meter, two 2-inch domestic meters and installed all necessary backflow devices. The owners have requested that Specific Easement (D50) be quitclaimed from their subdivision since it is not necessary for any existing or future water facilities. This project will be completed with the filing of the Notice of Acceptance and Quitclaim Deed (668).

ATTACHMENT: Map



VICINITY MAP

NTS

OWNER:
 CALATLANTIC GROUP INC.
 16465 VIA ESPRILLO, SUITE 150
 SAN DIEGO, CA 92127
 CONTACT: ARNIE WHITE
 PHONE: 858-618-4936

ENGINEER:
 MICHAEL BAKER INTERNATIONAL
 5 HUTTON CENTER DR. SUITE 500
 SANTA ANA, CA 92707
 CONTACT:
 (949) 472-3505

LEGEND

EXISTING		PROPOSED	
	WATER MAIN		PVC (DR14) WATER
	BLOW OFF		BLOW OFF
	AIR VENT		VALVE
	VALVE		6" FIRE HYDRANT
	WATER METER		WATER METER
	FIRE HYDRANT		DOMESTIC/IRRIGATION BACKFLOW
			FIRE SERVICE BACKFLOW (RPDA)

VISTA IRRIGATION DISTRICT		
THE PEAK AT DELPY'S CORNER		
1155 FOOTHILL DRIVE		
APN 173-250-46, 47, & 48		T.B. --
SCALE: NO SCALE		L.N. 2017-035
APPD. BY	DATE	W.O. I-3076
DRAWN BY JS	DATE 5/20/2021	
SHEET 1 of 1	MAP D40	
REVISED 5/25/21 Jose Sanchez		
Z:\Engineering\JOBS\Jobs\I3076_Delpy Corner\Notice of Acceptance\Exhibit A.dwg		



Cash Disbursement Report

Payment Dates 5/6/2021 - 5/19/2021

Payment Number	Payment Date	Vendor	Description	Amount
66894-66895	05/12/2021	Refund Checks 66894-66895	Customer Refunds	419.95
66896	05/12/2021	Refund Check 66896	Customer Refunds	2,296.70
66897	05/12/2021	Angel Rodriguez	Reimbursement for Damage 05/2021	396.68
66898	05/12/2021	Citi Cards	Backflow Refresher Class	410.00
	05/12/2021		Backflow Exam	285.00
	05/12/2021		Government Accounting Seminar (Virtual)	150.00
	05/12/2021		Kitchen & Building Supplies	(432.02)
	05/12/2021		Kitchen & Building Supplies	651.02
	05/12/2021		Microsoft Azure Cloud Service	204.30
	05/12/2021		GFI FaxMaker Online Service	12.75
	05/12/2021		Microsoft Basic Office 365 Licenses	18.00
	05/12/2021		Microsoft Azure Cloud Service	102.65
	05/12/2021		Employment Advertisement - Construction Worker	100.00
	05/12/2021		Vista Hall of Fame Luncheon - P Sanchez	40.00
	05/12/2021		Vista Hall of Fame Luncheon - P Dorey	40.00
	05/12/2021		Vista Hall of Fame Luncheon - J MacKenzie	40.00
	05/12/2021		GM Manager Leadership Summit - B Hodgkiss	205.91
	05/12/2021		Vista Hall of Fame Luncheon - B Hodgkiss	40.00
	05/12/2021		GM Manager Leadership Summit - B Hodgkiss	625.00
	05/12/2021		Cloud Base Phone System - COVID-19	342.40
66899	05/12/2021	City of Vista	Permit Fees 03/2021	5,799.80
66900	05/12/2021	Don Smith	Reimbursement - Civil Engineering License Renewal	180.00
66901	05/12/2021	Flyers Energy, LLC	Fuel Use	160.31
66902	05/12/2021	G & R Auto & Truck Repair	Smoke Opacity Test/Drive Time To Henshaw - Truck 64	404.00
	05/12/2021		Smoke Opacity Test - Truck 26	50.00
66903	05/12/2021	Grainger	Radio Antenna Supports	41.12
	05/12/2021		Intrusion Switch	125.74
66904	05/12/2021	Home Depot Credit Services	Copper Tube Cutters - Truck 20	48.49
	05/12/2021		Drain Gel	34.38
	05/12/2021		Equipment Fuel	175.11
	05/12/2021		Painting Supplies	56.43
	05/12/2021		4X4 Post, Equipment Fuel	353.93
	05/12/2021		Foam, Steel Angle	15.23
	05/12/2021		Magnets, Aluminum Channel	89.63

Payment Number	Payment Date	Vendor	Description	Amount
	05/12/2021		Stackable Wall Blocks	193.98
	05/12/2021		Stackable Wall Blocks	24.25
	05/12/2021		Stackable Wall Blocks	96.99
	05/12/2021		Hand Truck	106.65
	05/12/2021		Paint Supplies	200.17
	05/12/2021		Water Lines, Faucet, Paint	371.36
	05/12/2021		Floor Trim, Paint Supplies	116.22
	05/12/2021		Paint, Trim Moulding, Toilet, Vac Filters	783.50
	05/12/2021		Tools - Truck 43	68.88
	05/12/2021		Tools	156.63
	05/12/2021		Tools - Truck 71	137.23
	05/12/2021		Electrical Hardware	249.56
	05/12/2021		Security Lights - Station 10	124.93
	05/12/2021		Sinker Nails	15.12
	05/12/2021		Delivery Adjustment for Concrete	10.83
	05/12/2021		Concrete 60lb bag (168)	609.10
66905	05/12/2021	InfoSend Inc	Data Processing/Mailing Service 1/1/21 - 1/23/21	3,099.54
	05/12/2021		Newsletter Inserts (Winter 2020)	38.22
	05/12/2021		Data Processing/Mailing Service 1/25/21 - 1/31/21	1,445.26
	05/12/2021		Newsletter Inserts (Winter 2020)	18.83
	05/12/2021		Support & Storage 01/2021	1,468.92
	05/12/2021		Data Processing/Mailing Services 03/2021	6,191.24
66906	05/12/2021	Mission Resource Conservation District	CII Irrigation Check-up 04/2021 (4)	730.00
66907	05/12/2021	Partsmaster	Electrical Connectors	30.52
66908	05/12/2021	Pacific Safety Center	Annual Pesticide Training (Virtual)	700.00
66909	05/12/2021	Powerland Equipment, Inc	Premix Oil (6)	35.49
66910	05/12/2021	San Diego Gas & Electric	Gas Use 04/2021	889.62
	05/12/2021		Electrical Use 04/2021	2,700.85
	05/12/2021		Electric 04/2021 - Warner Ranch House	32.83
66911	05/12/2021	Sealright Paving Inc.	Base Paving - York Dr & Devon Place	94,540.00
	05/12/2021		Grind & Cap - York Dr & Devon Place	44,133.70
	05/12/2021		Curb, Stripping & Reflectors - York Dr & Devon Pl	7,484.00
66912	05/12/2021	Sunrise Materials Inc	Decorative Rock	14.92
66913	05/12/2021	Verizon Wireless	SCADA Remote Access 03/21/21 - 04/20/21	383.71
66914	05/19/2021	Refund Check 66914	Customer Refund	66.88
66915	05/19/2021	Refund Check 66915	Customer Refund	2,772.00
66916	05/19/2021	Refund Check 66916	Customer Refund	883.41
66917	05/19/2021	Active Auto Collision	Repaired Damaged Front - Truck 39	2,282.00
66918	05/19/2021	ACWA/JPIA	Medical & Dental Insurance 06/2021 - Cobra	888.10

Payment Number	Payment Date	Vendor	Description	Amount
	05/19/2021		Medical & Dental Insurance 06/2021 - Cobra	(2,664.30)
	05/19/2021		Medical & Dental Insurance 06/2021 - Cobra	33.72
	05/19/2021		Medical & Dental Insurance 06/2021 - Cobra	33.72
	05/19/2021		Medical & Dental Insurance 06/2021 - Cobra	33.72
	05/19/2021		Medical & Dental Insurance 06/2021 - Cobra	69.09
	05/19/2021		Medical & Dental Insurance 06/2021 - Cobra	69.09
	05/19/2021		Medical & Dental Insurance 06/2021 - Cobra	69.09
	05/19/2021		Medical & Dental Insurance 06/2021 - Employees	186,239.55
	05/19/2021		Medical & Dental Insurance 06/2021 - Retirees	42,647.36
66918	05/19/2021		Medical & Dental Insurance 06/2021 - P Sanchez	1,786.85
	05/19/2021		Medical & Dental Insurance 06/2021 - J MacKenzie	1,786.85
	05/19/2021		Medical & Dental Insurance 06/2021 - M Miller	1,786.85
	05/19/2021		Medical & Dental Insurance 06/2021 - R Vasquez	1,845.29
	05/19/2021		Medical & Dental Insurance 06/2021 - P Dorey	1,845.29
66919	05/19/2021	Ironwood Plumbing	Meter Tie-backs - Clarence Dr	5,800.00
66920	05/19/2021	Airgas USA LLC	Oxygen & Acetylene	113.63
66921	05/19/2021	Amazon Capital Services	Speed Bump Sign (1)	(27.76)
	05/19/2021		Sign Posts (2)	355.23
	05/19/2021		Hydraulic Coupler Dust Covers (2) - Truck 1	21.62
	05/19/2021		Speed Bump Sign (1)	(27.76)
	05/19/2021		Diesel Fuel Jugs (2)	107.70
	05/19/2021		Wheels for Tubing Cutters, Marking Tape	183.22
	05/19/2021		Socket Set - Truck 21	102.83
	05/19/2021		Speed Bump Signs (2)	64.92
	05/19/2021		Weighted Wattles (2)	149.38
	05/19/2021		Weather Proof Toggle Switches (4)	47.20
	05/19/2021		Hydraulic Coupler Dust Covers (2) - Truck 10	34.62
66922	05/19/2021	Answering Service Care, LLC	Answering Service	395.00
66923	05/19/2021	Asbury Environmental Services	Used Oil Disposal	160.00
66924	05/19/2021	Asphalt Zipper Co	Replacement of Right Skirt - AZ2	3,377.94
66925	05/19/2021	Auto Specialist Warehouse	Park Brake Shoes, Hardware - Truck 40	83.09
	05/19/2021		Park Brake Shoes - Truck 40	40.11
	05/19/2021		Rear Brake Rotors - Truck 40	269.89
	05/19/2021		Brake Shoes - Truck 40	(53.42)
66926	05/19/2021	BHA Inc	Henshaw Dam Survey 04/2021	630.29
66927	05/19/2021	Big Drip Plumbing	Meter Tie-backs - Maryland Dr	2,000.00
66929	05/19/2021	Brown and Caldwell	Flume Alignment Study 03/2021	39,204.65
66930	05/19/2021	California Crane Safety Consulting	Crane Inspection - Truck 64	1,050.00

Payment Number	Payment Date	Vendor	Description	Amount
66931	05/19/2021	Cal-Osha Reporter	Cal-Osha Reporter Subscription	427.00
66932	05/19/2021	Cass Arrieta	Warner Ranch Ditch Project - Retention (Final)	69,613.81
66933	05/19/2021	Cecilia's Safety Service Inc	Traffic Control - York Dr	14,772.50
	05/19/2021		Traffic Control - Tiger Tail Run	2,945.00
	05/19/2021		Traffic Control - Alta Vista Rd	2,850.00
	05/19/2021		Traffic Control - Laguna Drive	1,520.00
	05/19/2021		Traffic Control - Barranca Rd	950.00
	05/19/2021		Traffic Control - Marsopa Dr	855.00
	05/19/2021		Traffic Control - Eucalyptus Ave	2,850.00
	05/19/2021		Traffic Control - University Dr	855.00
	05/19/2021		Traffic Control - Vista Grande	4,607.50
66934	05/19/2021	City Of Escondido	Bear Valley Reconciliation 07/2020 - 03/2021	8,114.53
	05/19/2021		Escondido Water Treatment Plant 03/2021 - 04/2021	179,164.00
66935	05/19/2021	City of San Diego	Services/Oversight of AED Program	175.00
66936	05/19/2021	CleanCapital HC4 Borrower LLC	Solar Use 04/2021	6,828.99
66937	05/19/2021	Core & Main	Compression Couplings (2)	248.17
	05/19/2021		Adapter FH 4"x2.5" FHT (1)	122.33
	05/19/2021		Gasket 2" Meter Flg HP Drop In (20)	237.07
	05/19/2021		Gasket 1.5" Meter Flg HP Drop In (5)	49.52
	05/19/2021		Union 1" CTS COMP X PEP (5)	200.27
	05/19/2021		Fire Hydrant LB400 Check Valve (3)	4,497.80
	05/19/2021		Ball Meter Valve 1.5" FLG X FIP DD & Lockwing (4)	815.13
	05/19/2021		Ell 8" DI PO 45 Degree (2)	270.63
	05/19/2021		Flange 6" DI Blind 8-hole (1)	49.65
66938	05/19/2021	CoreLogic Solutions Inc	Real Quest Online Services 04/2021	300.00
66939	05/19/2021	Diamond Environmental Services	Portable Restroom Service	119.03
	05/19/2021		Portable Restroom Service	84.39
66940	05/19/2021	Direct Energy	Electric 04/2021	1,111.74
66941	05/19/2021	Drum Plumbing, Inc	Plumber Assist w/Meter Private Side Lateral	325.00
66942	05/19/2021	EDCO Waste & Recycling Services Inc	40 yard Dumpster	545.71
66943	05/19/2021	Electrical Sales Inc	LED Bulbs (60)	552.39
66944	05/19/2021	Evoqua Water Technologies LLC	DI Bottle Rental	322.55
66945	05/19/2021	Ferguson Waterworks	DFW Meter Box Lid Small D1324 (VID Stamp) (35)	2,008.04
	05/19/2021		DFW Meter Box Lid 3.5 DFW36C (VID Stamp) (3)	123.41
	05/19/2021		DFW Meter Box Lid Large PW6C (VID Stamp)(15)	1,297.38
	05/19/2021		DFW Meter Box Small DFW1324CH4-12 (52)	4,500.39
	05/19/2021		DFW Meter Box Lid Small D1324 (VID Stamp) (35)	2,008.04
	05/19/2021		1" Brass Clamps for Anodes (50)	143.43
	05/19/2021		Ell 1.25" 90° PVC S x S Sch 40 (10)	8.77

Payment Number	Payment Date	Vendor	Description	Amount
	05/19/2021		Ell 1" 45° PVC S x S Sch 40 (10)	7.69
	05/19/2021		Ell 1" 90° PVC S x S Sch 40 (10)	4.98
	05/19/2021		Cap 0.75" PVC Slip Sch 40 (10)	3.25
	05/19/2021		1" Coupling Copper (no stop) (15)	44.65
	05/19/2021		3/4" x 1" Mtr Bushing Ford #A34-NL (20)	473.49
	05/19/2021		4" Sewer Pipe (20)	35.29
	05/19/2021		6" Pipe Restraint w T-Bolts (6)	178.61
	05/19/2021		1" Meter Gasket / 1/8" Thick (200)	75.78
	05/19/2021		6" Gasket for 6" Nut, Bolt & Gasket Set (100)	243.56
	05/19/2021		3/4" x 1" Mtr Bushing Ford #A34R-NL (20)	235.12
	05/19/2021		3/4" Meter Gasket / 1/8" Thick (400)	129.90
	05/19/2021		Fire Hydrant LB400 Check Valve (1)	1,656.23
	05/19/2021		Nut Bolt Gasket Kit 6"-8"(6" gasket) 3/4 x3 1/4 (40)	424.34
	05/19/2021		Proselect Pipe Joint Lubricant 2 lb. Tub (12)	40.27
66946	05/19/2021	Flyers Energy, LLC	Fuel use	68.04
66947	05/19/2021	Glennie's Office Products Inc	Office Supplies	19.55
	05/19/2021		Office Supplies/Hand Sanitizer - COVID-19	261.88
	05/19/2021		Office Supplies	149.18
	05/19/2021		Office Supplies/Hand Sanitizer - COVID-19	130.94
	05/19/2021		Office Supplies	22.95
66948	05/19/2021	Grainger	SCADA UPS	195.74
66949	05/19/2021	Hawthorne Machinery Co	Plate & O-Ring	115.91
66950	05/19/2021	Identifix Inc	Automotive Parts Software License Renewal	1,428.00
66951	05/19/2021	InfoSend Inc	Data Processing/Mailing Services 04/2021	5,205.72
	05/19/2021		Support & Storage 04/2021	1,510.80
66952	05/19/2021	J. Leon Construction	Concrete Curb & Gutter Installation - Casa Real	1,800.00
66953	05/19/2021	Joe's Paving	Patch Paving	3,220.30
	05/19/2021		Patch Paving	5,080.25
66954	05/19/2021	Jan-Pro of San Diego	Janitorial Service 05/2021	4,497.00
	05/19/2021		Janitorial Service - COVID-19	1,408.00
66955	05/19/2021	Kimball Midwest	Split Loom for Wiring	86.94
66956	05/19/2021	Lawnmowers Plus Inc	Chainsaw & Chain	419.17
66957	05/19/2021	Lightning Messenger Express	Messenger Service 04/16/21,- 04/30/21	122.50
66958	05/19/2021	Magnum Plumbing Company Inc	Meter Tie-Backs - Clarence Dr	5,400.00
66959	05/19/2021	Major League Pest	Monthly Pest Control	225.00
66960	05/19/2021	Mallory Safety and Supply, LLC	Vest Lime Hi-Viz 2XL (8)	151.55
	05/19/2021		Jacket Rain XL (1)	102.84
66961	05/19/2021	McMaster-Carr Supply Company	Clamping Collar	30.41
66962	05/19/2021	Medical Eye Services	Vision Insurance 06/2021 - Cobra	8.78

Payment Number	Payment Date	Vendor	Description	Amount
	05/19/2021		Vision Insurance 06/2021 - Cobra	8.78
	05/19/2021		Vision Insurance 06/2021 - Cobra	8.78
	05/19/2021		Vision Insurance 06/2021 - Employees	1,594.52
	05/19/2021		Vision Insurance 06/2021 - P Dorey	14.24
	05/19/2021		Vision Insurance 06/2021 - J MacKenzie	14.24
	05/19/2021		Vision Insurance 06/2021 - P Sanchez	14.24
	05/19/2021		Vision Insurance 06/2021 - R Vasquez	14.24
	05/19/2021		Vision Insurance 06/2021 - M Miller	14.24
66963	05/19/2021	Moodys	Dump Fees (3)	900.00
	05/19/2021		Dump Fees (6)	1,800.00
	05/19/2021		Dump Fees (2)	600.00
	05/19/2021		Dump Fees (4)	1,200.00
66964	05/19/2021	MRC, Smart Technology Solutions	Managed Print Services	529.34
66965	05/19/2021	NAPA Auto Parts	Hydraulic Oil	67.10
	05/19/2021		Grease Extension Hose - Truck 4	8.11
	05/19/2021		Filters (3)	15.39
	05/19/2021		Filter - Truck 40	5.09
	05/19/2021		Auto off Fuel Fill Nozzle - Truck 55	95.79
	05/19/2021		Filters (3)	14.99
	05/19/2021		Switches (2) - Truck 75	24.88
	05/19/2021		Metric Grease Fittings (10)	45.90
66966	05/19/2021	North County Auto Parts	Oil	56.67
	05/19/2021		Oil, Protectant	67.50
	05/19/2021		Oil	(56.67)
	05/19/2021		Engine Belt - Truck 28	43.49
66967	05/19/2021	O'Reilly Auto Parts	Battery - Car 9	106.56
	05/19/2021		Battery - M3	118.42
66968	05/19/2021	Pacific Pipeline Supply	Restraint Clamps (2)	401.05
	05/19/2021		Angle Stops (7)	1,352.22
66969	05/19/2021	Parkhouse Tire Inc	Tires (2) - Flatbed Trailer	249.86
66970	05/19/2021	Paychex of New York LLC	Onboarding/Recruiting Service	812.50
66971	05/19/2021	Plateau Pest Solutions Inc	Bee Removal (5) & Hive Removal (5)	375.00
	05/19/2021		Bee Removal (11) & Hive Removal (11)	825.00
66972	05/19/2021	R & B Automation	Actuator Repair - HB Reservoir	480.00
66973	05/19/2021	Raymond Handling Solutions Inc	Replaced Cable - F3	70.99
	05/19/2021		Scheduled Maintenance - F3	98.00
66974	05/19/2021	Right-of-Way Engineering Services, Inc	As-Built Survey - York Dr	1,685.00
	05/19/2021		As-Built Survey - York & Clarence	1,750.00
	05/19/2021		Construction Staking, Control, Survey - Vista Grande	4,995.00

Payment Number	Payment Date	Vendor	Description	Amount
66975	05/19/2021	Rincon del Diablo MWD	MD Reservoir Water Service	81.15
66977	05/19/2021	Volvo Construction Equipment & Services	Door Stop Bumper - E1	27.27
66978	05/19/2021	San Diego Gas & Electric	Electric 03/2021 - Henshaw Buildings & Grounds	418.84
	05/19/2021		Electric 04/2021 - Henshaw Buildings & Grounds	294.78
	05/19/2021		Electric 04/2021 - Henshaw Wellfield	15,974.38
	05/19/2021		Electric 03/2021 - Henshaw Wellfield	13,419.84
	05/19/2021		Electric 04/2021 - T&D	79.76
	05/19/2021		Electric 04/2021 - Reservoirs	50.33
66979	05/19/2021	SiteOne Landscape Supply, LLC	Roundup Herbicide (4)	73.13
66980	05/19/2021	Southern Counties Lubricants, LLC	Fuel 04/16/2021 - 04/30/2021	6,539.57
66981	05/19/2021	Sunbelt Rentals	Concrete Mixer	143.54
66982	05/19/2021	Superior Ready Mix Concrete	Concrete	313.77
66983	05/19/2021	Bend Genetics, LLC	HABS Lab Analysis	925.00
	05/19/2021		HABs Lab Analysis	925.00
	05/19/2021		HABs Lab Analysis	925.00
66984	05/19/2021	TS Industrial Supply	Striping Paint Asphalt Black #770 (12)	67.55
	05/19/2021		Blue Striping Paint #750 (36)	202.64
	05/19/2021		Nemesis Clear Safety Glasses/Black Frame (12)	71.32
	05/19/2021		Hand Brush 8" Utility Short Handle (2)	8.55
	05/19/2021		Electrical Tape 3/4" x 60' - 7 Mil (10)	12.77
	05/19/2021		Wire Brush Small (Plastic Handle) 7 3/4" (5)	13.31
	05/19/2021		Marking Paint Pink #229 (12)	52.35
	05/19/2021		2" Pipe Wrap Tape (18)	139.90
	05/19/2021		Metal Cutting Wheel - Type 27 (20)	82.70
	05/19/2021		Mirror 3.25" Diameter Telescopic (1)	25.71
	05/19/2021		Towel Wypall X80 (5)	185.11
	05/19/2021		Weld On 725 Wet Dry PVC Glue (12)	298.12
	05/19/2021		Shut-Off Tool #70 (1)	528.80
	05/19/2021		Shut-Off Tool #85 (1)	322.59
	05/19/2021		Screw Pin Shackles (4)	69.90
	05/19/2021		Suction Hose (30') - Truck 1	189.98
66985	05/19/2021	Tyler Technologies Inc	Maintenance 06/2021 - 05/2022	17,974.91
66986	05/19/2021	Underground Service Alert of Southern California	DigAlert New Tickets 04/2021 (232)	392.80
	05/19/2021		Dig Safe Board Fees 04/2021	247.93
66987	05/19/2021	UniFirst Corporation	Uniform Service	338.87
	05/19/2021		Uniform Service	334.94
66988	05/19/2021	Video Fact Documentation Service	Pre-Construction Video - Vista Grande	500.00
66989	05/19/2021	Vinje & Middleton Engineering Inc	Compaction Testing - York Dr	1,693.75
66990	05/19/2021	Vista Brake & Smog	TPMS Sensors (4) - Truck 35	549.03

Payment Number	Payment Date	Vendor	Description	Amount
66991	05/19/2021	Water District Jobs	Recruitment Advertising - System OP I/II	145.00
Grand Total:				916,772.37



STAFF REPORT

Agenda Item: 7

Board Meeting Date: June 2, 2021
Prepared By: Randy Whitmann, Don Smith, Frank Wolinski & Marlene Kelleher
Approved By: Brett Hodgkiss

SUBJECT: DIVISION REPORTS

RECOMMENDATION: Note and file informational report.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: None.

SUMMARY: Previous month's and anticipated activities are reported by each division.

ENGINEERING DIVISION

May

- The District has replaced approximately 9.25 miles of Nipponite pipe since 2002. Of the 6.72 miles of Nipponite pipe remaining in the system, replacement of 1.32 miles is currently in design and 0.34 miles is in construction.
- The District has replaced approximately 9,050 feet (1.71 miles) of pipe (steel – 655 feet, PVC – 0 feet, non-Nipponite asbestos cement – 8,395 feet and Nipponite – 0 feet) in Fiscal Year 2021.
- Buena Creek (HB) Reservoir Rehabilitation – Richard Brady and Associates completed construction and began preparing as-built drawings.
- Edgehill (E) Reservoir Replacement and Pump Station – Dudek submitted final design plans and specifications for review.
- Flume Replacement Alignment Study – Brown and Caldwell continued data evaluation and alignment alternatives development.
- Projects along Flume
 - The Villages – 380 dwelling unit residential subdivision along Country Club Lane, between Nutmeg Street and Pamela Lane in Escondido. Project includes storm drain work along the Jones Siphon in addition to the relocation of an 18-inch transmission main feeding the Bennett service area. Project requires District review and approval of two tract maps, encroachment permit, joint use agreement, grant of right of way, improvement plan, and quitclaim and bill of sale. The Board has approved all items except the quitclaim and bill of sale.

June

- Mainline Replacement Projects in design (current projects): Alta Vista Dr., Lonsdale Ln.*, Plumosa Ave., Lita Ln., Catalina Ave.*, Oak Dr.*, San Clemente Way*, Calle Maria, Via Christina, Olive Ave.*, Portia Ave.*, Rush Ave.*, Mira Sol Dr. (Total length = 3.45 miles).
- Mainline Replacement Projects in planning (future projects): Friendly Dr.*, N. Citrus Ave.*, E. Vista Way, Lado De Loma, Eddy Dr., Camino Patricia, Camino Corto, Nordahl Rd.*, HN Line- Gopher Canyon to Fairview Dr., Buena Creek Rd.*, Robinhood Rd., Lower Ln., Easy St., Rancho Vista Rd., Bandini Place, McGavran Dr., Oro Avo Dr., Shale Rock, La Mirada, Crescent Dr., Descanso Ave., Mar Vista Dr., Miramar Dr., Camino Culebra*, Camino Loma Verde*, San Clemente Ave.*, Green Hills Way, Elevado Rd., (Total length = 8.80 miles).

- Buena Creek (HB) Reservoir Rehabilitation – review as-built drawings and closeout project.
- Edgehill (E) Reservoir Replacement and Pump Station – review final design submittal.
- Flume Replacement Alignment Study – Brown and Caldwell to continue alignment alternatives development; submit draft report on condition assessment of the Flume bench sections.

*Nipponite pipe

WATER RESOURCES DIVISION

VID Water Production

April 2021

Description	Current Month Production		Average Production of Last 12 Months		Total, Fiscal Year-to-Date
	(mgd)	(af)	(mgd)	(af)	(af)
VID's EVWTP Water Production					
Local Water	0.00	0.00	1.32	123.45	303.40
SDCWA Raw Water	10.38	955.20	8.48	793.08	8,758.20
Subtotal (EVWTP Water Production)	10.38	955.20	9.80	916.53	9,061.60
Oceanside Contract Water	0.00	0.00	1.29	119.89	1,333.60
SDCWA Treated Water	5.47	503.40	4.85	452.97	4,263.70
TOTAL WATER PRODUCTION	15.84	1,458.60	15.93	1,489.39	14,658.90

Lake Henshaw and Warner Ranch Wellfield statistics are summarized as follows:

Lake Henshaw

Storage as of May 25, 2021:	5,826 af (11% of 51,832 af capacity)
Current releases:	45 cfs
Change in storage for month of April:	224 af (loss)
Total releases for month of April:	489 af
Hydrologic year-to-date rain total:	15.02 inches (May 25, 2021)
Percent of yearly average rain:	60% (30-year average: 25.05 inches)
Percent of year-to-date average rain:	60% (30-year average through May: 24.94 in.)

Warner Ranch Wellfield

Number of wells running in April:	12
Total production for month of April:	777 af (pumping resumed April 22)
Average depth to water table (April):	77 ft (see attached historical water table chart)

May

- Performed sampling for Harmful Algal Blooms (HABs) in Lake Henshaw on April 27, 2021 and May 3, 10 and 17, 2021. Results for microcystin have remained below advisory thresholds. Anatoxin-a was not detected in the sampling performed May 17, 2021, and Henshaw releases resumed on May 20, 2021. HABs advisory signage for recreational use at Lake Henshaw has been removed.
- Attended annual landowner's meeting at Remote Training Site Warner Springs.
- Participated in workshop to discuss HABs monitoring programs to support potential treatment options.

June

- Perform sampling of sediments from the bottom of Lake Henshaw and perform tests to characterize potential nutrient release from sediments under different conditions (oxic, hypoxic and anoxic); this will help establish the source of nutrients necessary to support cyanobacteria production in the lake.

ATTACHMENTS:

Lake Henshaw Resort, Inc., Activity Reports – March 2021
VID's Warner Wellfield – Water Table Depth vs. Monthly Wellfield Production

ADMINISTRATION DIVISION

May

- Continued coordinating implementation of the COVID-19 Response and Action Plan.
- Continued coordinating development of the District budget.
- Issued new releases announcing the scholarship and poster contest winners.
- Mailed notice regarding the availability of the Consumer Confidence Report (annual water quality report) on-line beginning July 1, 2021 with water bills.
- Continued recruitments for Construction Worker and System Operator I/II positions.
- Coordinated training on proper use of respiratory protection equipment and fit testing for field personnel.

June

- Continue coordinating implementation of the COVID-19 Response and Action Plan.
- Issue news release the availability of the Consumer Confidence Report online beginning July 1, 2020.
- Participate in California Special Districts Association Fiscal Committee teleconference meeting.
- Continue recruitments for Construction Worker and System Operator I/II positions.
- Begin recruitment for Facilities Locator position.
- Coordinate trench and shore training for new field personnel.

OPERATIONS & FIELD SERVICES

May

- Water Quality Call/Incident for May – received one discolored water call; the call was investigated and determined to be a private plumbing issue.
- Inspected and tested 21 new backflow devices that were integrated into the District's cross-connection control program.
- Submitted 2020 Annual Report to the State Water Resources Control Board, Division of Drinking Water.
- Completed E43 pressure regulator replacement.
- Pechstein beam reinforcement project – continued bracing design for the intermediate beams.
- Replaced approximately 540 feet of roofing (ridge) cap and associated closure strips on Pechstein reservoir.
- Conducted flume roof repairs on Daley and Twin Oaks bench sections.
- Continued mainline replacement of AC and steel pipe on Nettleton Road – install approximately 550' of various sizes of PVC pipe and six services. Approximately 95% complete.
- Began mainline replacement of Nipponite and steel pipe on Vista Grande – install approximately 5,000' of various sizes of PVC pipe, 37 services and four hydrant laterals.

June

- Continue Pechstein reservoir beam reinforcement project.
- Continue mainline replacement of AC and steel pipe on Nettleton Road – installed approximately 550’ of various sizes of PVC pipe and six services.
- Continue mainline replacement of Nipponite and steel pipe on Vista Grande – install approximately 5,000’ of various sizes of PVC pipe, 37 services and four hydrant laterals.

Electrical Energy Use at VID Headquarters

April 2021

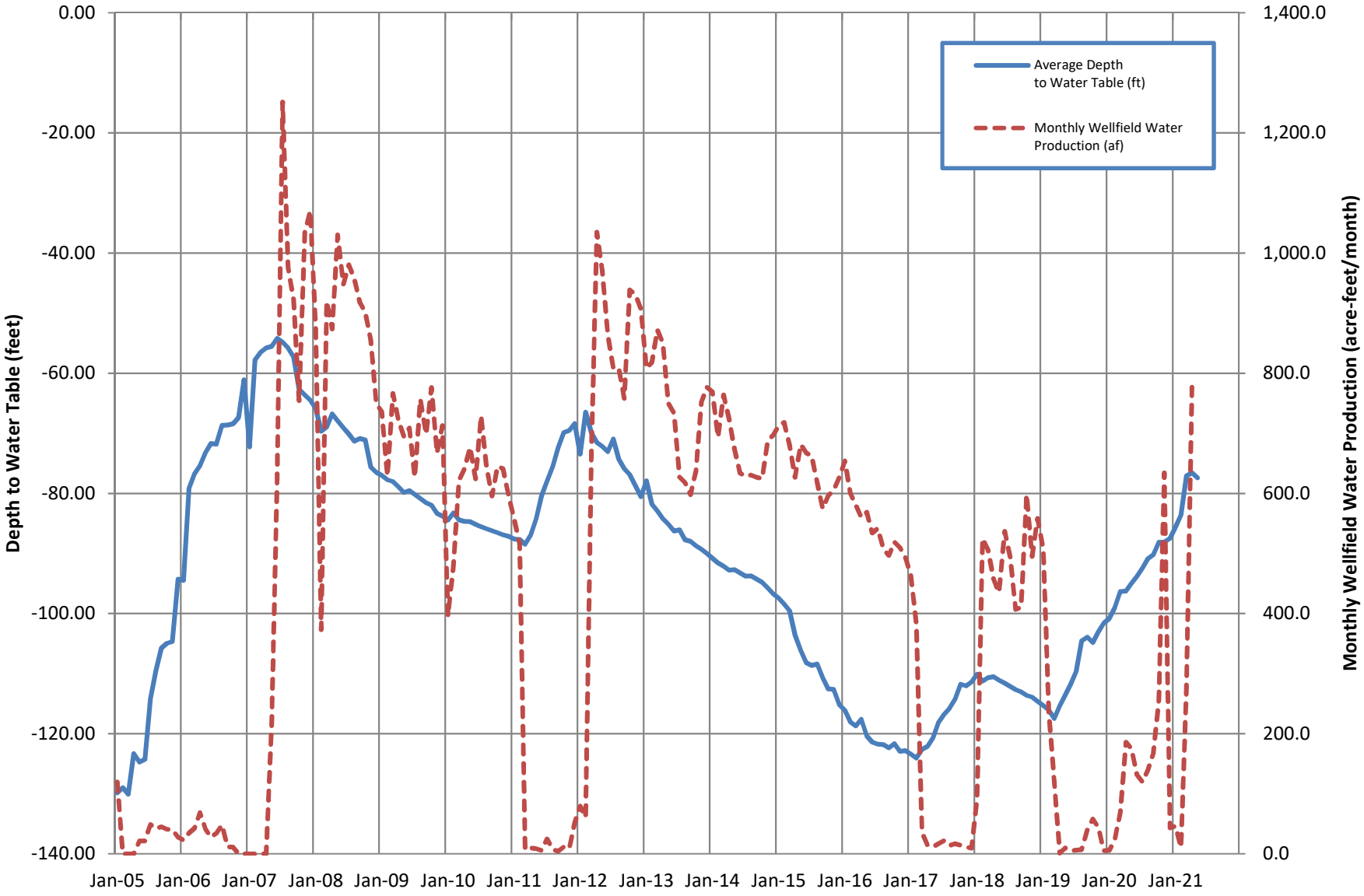
	Current Month Production	Average of Last 12 Months	Total, Fiscal Year-to-Date
Description	(kWh)	(kWh)	(kWh)
Solar Production (\$0.18 per kWh)	37,640	29,577	276,848
Power purchased from Direct Energy (\$0.05 per kWh)	2,295	13,813	157,426
TOTAL ELECTRICAL ENERGY USE	39,935	43,390	434,274

BUENA CREEK (HB) RESERVOIR REHABILITATION BUDGET UPDATE - JUNE 2021

Description of Work	Budgeted Cost	Actual Bid Cost	Over or Under Budgeted Amount
Initial Site Work - M-Rae			
<i>Demolish Existing Fence, Steel Roof, Gate, Grub Site, Initial Site Work for Crane and Equipment Access</i>	\$59,693	\$39,919	-\$19,774
Exterior Stairs - Suez			
<i>Disassemble, Transport, Protect, Store, and Reinstall Exterior Stairs</i>	\$52,718	\$50,488	-\$2,230
Roof Demolition - DN Tanks			
<i>Roof Demolition, Remediate Existing Asbestos</i>	\$809,400	\$1,026,840	\$217,440
Tank Improvements - DN Tanks			
<i>Footing Modifications, Seismic Cables, Wall Shotcrete, Tank Exterior Crack Repair, Pressure Wash Tank Interior, Interior Floor and Wall Crack Repairs, Seal Existing Floor Joints, Demolish Existing Inlet/Outlet, Modify Drain, Construct New Inlet, Outlet, Washdown, Demolish Exist Inlet/Outlet, Modify Drain, Construct Inlet, Outlet, Washdown, Construct New Concrete Floor, Construct New Concrete Cap Beam, CIM Wall-Slab Joint, Construct New Staff Gage, New Overflow, Post Construction Leak Test, Install Corrosion Protection System</i>	\$1,814,961	\$1,527,638	-\$287,323
Interior Reservoir Stairs - DN Tanks			
<i>Design, Furnish, Install, New Interior Access Stairs</i>	\$170,400	\$172,800	\$2,400
Interior Coatings - DN Tanks			
<i>Prepare Surface, Apply Coatings to Interior Wall</i>	\$210,870	\$323,630	\$112,760
Aluminum Dome Roof - CST			
<i>Design, Furnish, Install, New Aluminum Roof and Appurtenances</i>	\$785,570	\$668,127	-\$117,443
Yard Piping Improvements - M-Rae			
<i>Demolish Exist Yard Piping, Fittings, Valves, and Appurtenances, Construct New Yard Piping, Construct New Valve Vault, Remove and Replace Drain Valve, Construct Yard Piping Corrosion Protection System</i>	\$651,569	\$605,897	-\$45,672
Electrical Improvements - M-Rae			
<i>Construct New Conduit, Junctions and Pull Boxes</i>	\$37,275	\$88,296	\$51,021
Stormwater Drainage and Final Site Work - M-Rae			
<i>Demolish Existing Asphalt, Rough Grade Site, Install Subsurface Waterproofing, Modify Underdrains, Construct New Storm Drain Inlet and Piping, Connect to Exist Manhole, Finish Grade, Construct Concrete V-gutter, Pave Site with Asphalt Concrete</i>	\$192,812	\$349,133	\$156,321
Additional AC Pavement			
<i>Access Road Asphalt Paving</i>	\$101,500	\$80,037	-\$21,463
Security Fence			
<i>Construct New Chain Link Security Fence</i>	\$72,953	\$54,652	-\$18,301
Exterior Reservoir Coating - DN Tanks			
<i>Pressure Wash, Apply Coatings to Reservoir Exterior</i>	\$58,575	\$59,281	\$706
General Conditions (ongoing)			
<i>Provide Trailer, Porta Potty, Reproduction, Temporary Facilities, Insurance, Bonds, Special Inspection and Testing, Potholing, Surveying, Video, Install and Maintain Stormwater Best Management Practices</i>	\$343,692	\$285,622	-\$58,070
Construction Total To Date	\$5,361,988	\$5,332,360	-\$29,628

VID's Warner Wellfield

Water Table Depth vs. Monthly Wellfield Production





**LAKE HENSHAW RESORT, INC.
ACTIVITY REPORT
AS OF MARCH 31, 2021**

	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	2020 Oct	2020 Nov	2020 Dec	2021 Jan	2021 Feb	2021 Mar	12 MO AVG
Fishing Permits	96	4	714	1,015	910	712	543	480	302	162	246	180	243	431
Boat Launches	1	0	16	23	14	10	3	9	3	4	3	2	3	7
Motor Boats (full day rental)	0	0	14	38	57	37	38	21	8	11	8	6	13	19
Motor Boats (half day rental)	0	0	4	11	14	7	6	11	0	0	0	1	5	5
Campground/Head Count	51	5	879	1,062	1,562	790	1,660	492	297	132	126	34	220	562
Campground/Cars, Trucks, etc.	18	4	329	429	502	294	750	159	113	60	62	25	101	219
Campground/Recreational Vehicles	3	0	6	8	9	2	0	1	7	0	0	5	14	4
Mobile Home/Spaces	53	53	68	68	69	72	72	72	73	71	68	68	68	67
M.H.P. Daily (Visitors/Head Count)	16	15	2	0	4	6	8	8	14	12	12	0	0	7
M.H.P. (Residents/Head Count)	83	83	99	98	99	104	104	104	105	102	95	95	95	97
Storage	5	6	6	6	6	6	6	6	6	7	7	7	6	6
Cabins	45	35	118	191	231	262	184	135	137	132	76	55	133	133
Hunters	0	0	0	0	0	0	0	0	0	0	0	0	0	0



STAFF REPORT

Agenda Item: 8

Board Meeting Date: June 2, 2021
Prepared By: Shallako Goodrick
Reviewed By: Marlene Kelleher
Approved By: Brett Hodgkiss

SUBJECT: FINANCIAL REPORT FOR THE NINE MONTHS ENDED MARCH 31, 2021

RECOMMENDATION: Receive informational report concerning the financial condition of the District.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: None.

SUMMARY: Attached for review by the Board of Directors is the Financial Report for the Nine Months Ended March 31, 2021. This report includes the following items:

FINANCIAL STATEMENTS

- Statements of Net Position
- Statements of Revenues, Expenses and Changes in Net Position

SPECIAL REPORTS

- Water Statistics Budget Comparison
- Revenue and Expense Budget Comparison
- Capital Outlay Comparison
- Property Revenues
- Legal Expenses

Overall, the District experienced a \$1.2 million operating gain, which is a decrease from the \$4.3 million operating gain for the same nine-month period in the previous year. A majority of the decrease is due to Harmful Algal Blooms at Lake Henshaw impacting the District’s ability to bring local water into the system; as a result, the District had to purchase more expensive water from the San Diego County Water Authority to make up for the loss of local supply.

The budget reports compare the actual results for the nine-month period ended March 31, 2021 with the *annual* budgeted amounts approved by the Board.

DETAILED REPORT: See attached Financial Report for the Nine Months Ended March 31, 2021.

The District’s reserves on March 31, 2021 were as follows:

Emergency and Contingency	\$ 10,000,000
Working Capital	10,000,000
Surplus Supplemental Water	3,120,561
Water Purchase Stabilization	1,571,006
Capital Improvement	17,987,457
Total Reserves	<u>\$ 42,679,024</u>

ATTACHMENT: Financial Report for the Nine Months Ended March 31, 2021



FINANCIAL REPORT
For the Nine Months Ended
March 31, 2021

(UNAUDITED)

VISTA IRRIGATION DISTRICT

Table of Contents

	<i>Page</i>
FINANCIAL STATEMENTS	
Statements of Net Position.....	1
Statements of Revenues, Expenses and Changes in Net Position	2
SPECIAL REPORTS	
Water Statistics Budget Comparison	3
Revenue and Expense Budget Comparison	4-5
Capital Outlay Comparison.....	6
Property Revenues	7
Legal Expenses	8



FINANCIAL STATEMENTS

VISTA IRRIGATION DISTRICT

STATEMENTS OF NET POSITION March 31, 2021 and June 30, 2020

ASSETS	3/31/21	6/30/20
Current Assets:		
Cash and cash equivalents	\$ 23,182,946	\$ 25,641,692
Investments	19,496,078	19,483,935
Accounts receivable, net	6,697,794	8,083,020
Taxes receivable	53,640	38,137
Accrued interest receivable	13,441	41,192
Inventories of materials and supplies	675,187	716,723
Prepaid expenses and other current assets	123,487	280,602
Total Current Assets	<u>50,242,573</u>	<u>54,285,301</u>
Noncurrent Assets:		
Capital assets:		
Depreciable assets, net of accumulated depreciation:		
Buildings, canals, pipelines, reservoirs and dams	88,766,597	85,413,391
Equipment	2,881,995	2,556,308
Henshaw pumping project	263,779	296,943
Nondepreciable assets:		
Land, franchises and water rights	5,453,295	5,453,295
Construction in progress	10,804,998	8,614,923
Total capital assets	<u>108,170,664</u>	<u>102,334,860</u>
Total Noncurrent Assets	<u>108,170,664</u>	<u>102,334,860</u>
Total Assets	<u>158,413,237</u>	<u>156,620,161</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	4,488,550	4,488,550
Other post-employment benefits related	327,492	327,492
Total Deferred Outflows of Resources	<u>4,816,042</u>	<u>4,816,042</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	5,674,628	\$ 8,708,940
Deposits	474,699	490,482
Accrued expenses and other liabilities	4,769,159	2,881,612
Total Current Liabilities	<u>10,918,486</u>	<u>12,081,034</u>
Noncurrent Liabilities:		
Net pension liability	16,707,460	16,707,460
Net other post-employment benefits (OPEB) liability	1,002,426	1,002,426
Total Noncurrent Liabilities	<u>17,709,886</u>	<u>17,709,886</u>
Total Liabilities	<u>28,628,372</u>	<u>29,790,920</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	1,242,821	1,242,821
Other post-employment benefits related	75,181	75,181
Total Deferred Inflows of Resources	<u>1,318,002</u>	<u>1,318,002</u>
NET POSITION		
Net investment in capital assets	108,170,664	102,334,860
Unrestricted	25,112,241	27,992,421
Total Net Position	<u>\$ 133,282,905</u>	<u>\$ 130,327,281</u>

VISTA IRRIGATION DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION Nine Months Ended March 31, 2021 and Year Ended June 30, 2020

	3/31/21	6/30/20
OPERATING REVENUES		
Water sales	\$ 38,044,873	\$ 48,737,922
Property rentals	615,822	771,289
Other services	368,698	408,369
System fees	649,149	924,945
Total Operating Revenues	<u>39,678,542</u>	<u>50,842,525</u>
OPERATING EXPENSES		
Purchased water	20,263,060	20,917,710
Wages and benefits	10,716,796	16,207,874
Contractual services	4,259,455	4,945,888
Depreciation	2,526,406	3,247,471
Supplies	924,547	1,288,380
Office and general	301,357	408,249
Power	324,884	411,118
Professional fees	207,721	719,175
Insurance	(100,167)	110,882
Uncollectible accounts	152,800	34,598
Communications	36,467	49,025
Burden allocation	(1,168,253)	(1,257,841)
Total Operating Expenses	<u>38,445,073</u>	<u>47,082,529</u>
Operating Income	<u>1,233,469</u>	<u>3,759,996</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	343,314	507,604
Investment income	116,018	903,373
Gain on disposal of capital assets	28,865	35,014
Federal & state assistance (refund)	-	(32,341)
Total Nonoperating Revenues	<u>488,197</u>	<u>1,413,650</u>
Income Before Contributed Capital	1,721,666	5,173,646
Contributed capital	1,233,958	750,830
Change in Net Position	<u>2,955,624</u>	<u>5,924,476</u>
Total Net Position - beginning	<u>130,327,281</u>	<u>124,402,805</u>
Total Net Position - ending	<u><u>\$ 133,282,905</u></u>	<u><u>\$ 130,327,281</u></u>



SPECIAL REPORTS

VISTA IRRIGATION DISTRICT

WATER STATISTICS BUDGET COMPARISON Nine Months Ended March 31, 2021 (In Acre Feet)

	Actual	Budget	Percentage of Budget
WATER SOURCES:			
Water Purchases	12,897	13,782	94%
Local Water	<u>303</u>	<u>3,118</u>	10%
Total Water Sources	<u><u>13,200</u></u>	<u><u>16,900</u></u>	78%
WATER SALES	<u><u>12,387</u></u>	<u><u>15,900</u></u>	78%

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Nine Months Ended March 31, 2021

	Actual	Budget	Percentage of Budget
OPERATING REVENUES			
Water sales:			
Single family	\$ 12,354,988	\$ 15,600,000	79%
Multiple family	4,214,052	5,750,000	73%
Irrigation	3,409,602	3,680,000	93%
Commercial	1,557,803	2,450,000	64%
Agricultural	1,278,433	1,646,000	78%
Industrial	721,586	1,220,000	59%
Mobile homes	577,492	790,000	73%
Government	400,171	700,000	57%
Unmetered	5,292	4,000	132%
Service charges	13,525,454	19,255,000	70%
Subtotal water sales	<u>38,044,873</u>	<u>51,095,000</u>	
Property rentals	615,822	760,500	81%
Other services:			
New installations	232,140	271,000	86%
Non construction services	136,558	236,000	58%
Subtotal other services	<u>368,698</u>	<u>507,000</u>	
System fees:			
Capacity	646,887	230,000	281%
Annexation and detachments	2,262	-	-
Subtotal system fees	<u>649,149</u>	<u>230,000</u>	
Total Operating Revenues	<u>39,678,542</u>	<u>52,592,500</u>	75%
OPERATING EXPENSES			
Purchased water	20,263,060	23,383,400	87%
Wages and benefits:			
Salaries	6,183,929	8,410,000	74%
PERS retirement	2,127,560	2,500,000	85%
Employee health insurance	1,620,021	2,185,000	74%
FICA & medicare	473,166	639,000	74%
Workers compensation	142,685	217,000	66%
Deferred compensation plan	82,801	109,000	76%
Life and disability insurance	60,950	85,000	72%
Uniforms	21,484	31,800	68%
Tuition reimbursement	911	4,000	23%
Unemployment insurance	287	3,200	9%
EAP counseling	3,002	3,000	100%
Subtotal wages and benefits	<u>10,716,796</u>	<u>14,187,000</u>	

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Nine Months Ended March 31, 2021

	Actual	Budget	Percentage of Budget
Contractual services	4,259,455	5,152,000	83%
Depreciation	2,526,406	3,944,000	64%
Supplies	924,547	1,377,500	67%
Office and general:			
Fees and permits	143,884	182,800	79%
Postage	40,961	65,300	63%
Dues, subscriptions, and publications	48,343	48,300	100%
Training	9,025	44,800	20%
Employment related expense	15,739	36,300	43%
Travel	453	20,300	2%
Office supplies	7,250	18,700	39%
Printing	7,101	16,800	42%
Computer hardware	22,201	14,000	159%
Awards and contributions	6,250	9,500	66%
Computer software	150	1,000	15%
Subtotal office and general	<u>301,357</u>	<u>457,800</u>	
Power	324,884	441,500	74%
Professional fees:			
Legal	142,229	273,900	52%
Consulting	50,692	52,100	97%
Audit	14,800	25,500	58%
Subtotal professional fees	<u>207,721</u>	<u>351,500</u>	
Insurance	(100,167)	207,000	(48%)
Uncollectible accounts	152,800	100,000	153%
Communications	36,467	54,300	67%
Burden allocation	(1,168,253)	(1,406,000)	83%
Total Operating Expenses	<u>38,445,073</u>	<u>48,250,000</u>	80%
Operating Income	1,233,469	4,342,500	28%
NONOPERATING REVENUES (EXPENSES)			
Property taxes	343,314	506,000	68%
Investment income	116,018	367,000	32%
Gain on disposal of capital assets	28,865	-	-
Total Nonoperating Revenues	<u>488,197</u>	<u>873,000</u>	56%
Income Before Contributed Capital	<u>\$ 1,721,666</u>	<u>\$ 5,215,500</u>	33%

VISTA IRRIGATION DISTRICT

CAPITAL OUTLAY COMPARISON

March 31, 2021

	Budget Item #	Board Approved (Inception To Date)	Outlay To Date	Capital Outlay Remaining
ENGINEERING:				
E43 Regulator Relocation & Upgrade	10-02	\$ 350,000	\$ 466,814	\$ -
E Reservoir and Pump Station	16-04	1,400,000	944,253	455,747
Paseo Santa Fe Project	16-05	1,850,000	1,391,523	458,477
Calle Maria Pipeline Extension	18-02	200,000	-	200,000
Lita Lane Pipeline Extension	18-04	81,000	-	81,000
HB Reservoir Rehabilitation	18-05	7,250,000	7,125,088	124,912
Four (4) Reservoirs Rehabilitation	20-03	190,000	188,934	1,066
Vista Flume Replacement	21-01	750,000	859	749,141
Main Replacement Program	99-99	2,262,096	1,604,570	657,526
		14,333,096	11,722,041	2,727,869
FIELD SERVICES:				
Lobby Security Upgrade	18-12	48,000	44,190	
Vehicles (3)	20-04	280,000	290,360	
Boiler System	20-05	200,000	191,679	
Medium Duty Truck	21-02	120,000	60,605	59,395
Vacuum Excavator	21-03	66,000	56,254	
		714,000	643,088	59,395
INFORMATION TECHNOLOGY:				
Uninterruptible Power Supply System (Expensed)	20-10	25,000		
Document Management System	20-11	10,000		10,000
		35,000	-	10,000
OPERATIONS:				
Roof	20-13	9,000	10,284	
Seismic Actuator	20-14	8,000	9,818	
Water Quality Monitoring Panel	21-04	34,000	22,849	11,151
3 Motors Station 10			22,729	
		51,000	65,680	11,151
WATER RESOURCES:				
Warner Wellfield Assessment and Enhancement	20-15	500,000		500,000
Ditch Repair - Warner Ranch	21-05	2,190,000	1,698,833	
10K Gallon Water Tank Well 13A			6,804	
		2,690,000	1,705,637	500,000
		\$ 17,823,096	\$ 14,136,446	\$ 3,308,415

VISTA IRRIGATION DISTRICT

PROPERTY REVENUES

Nine Months Ended March 31, 2021 and Year Ended June 30, 2020

	3/31/21	6/30/20
Hein Hettinga	\$ 150,976	\$ 214,000
Department of Defense - Navy 2nd lease	79,206	103,727
My Country Club, Inc.	62,857	80,000
Department of Defense - Navy	44,604	58,389
Lake Henshaw Resort, Inc.	38,675	39,006
Crown Castle - Cabrillo Circle	38,492	49,909
T-Mobile - Lupine Hills	38,400	49,820
Landscape Function Mgmt/Mendenhall Cattle	34,174	9,789
Crown Castle GT Co.	32,575	42,405
Cingular Wireless/AT&T	32,435	41,989
Verizon Wireless	18,679	21,185
Crown Castle - Vista Towers	18,058	23,263
Puerta La Cruz	10,800	14,400
Sempra Energy	9,865	12,982
SDGE - 2nd lease	4,500	4,500
County of San Diego - Warner Pit	666	-
Department of Agriculture	500	500
Vallecitos Water District	360	360
S&S Seeds	-	3,415
Taylor Grazing	-	1,650
	<hr/>	<hr/>
TOTAL PROPERTY REVENUES	<u>\$ 615,822</u>	<u>\$ 771,289</u>

VISTA IRRIGATION DISTRICT

LEGAL EXPENSES Nine Months Ending March 31, 2021

General Legal Fees

Liebert, Cassidy & Whitmore	General	50,526	
Rutan & Tucker LLP	General	<u>28,523</u>	
			\$ 79,049

Water Rights Legal Fees

Horton, Knox, Carter & Foote	Indians	60,000	
Rutan & Tucker LLP	Indians	<u>3,180</u>	
			<u>63,180</u>

Total Legal Costs (9 months) \$ 142,229

Total Budgeted Legal Costs (12 months) \$ 273,900



STAFF REPORT

Agenda Item: 9

Board Meeting Date:	June 2, 2021
Prepared By:	Shallako Goodrick
Reviewed By:	Marlene Kelleher
Approved By:	Brett Hodgkiss

SUBJECT: FISCAL YEAR 2022 BUDGET

RECOMMENDATION: Adopt Fiscal Year 2022 Budget

PRIOR COMMITTEE ACTION: On May 10, 2021, the Fiscal Policy Committee reviewed and recommended that draft Fiscal Year 2022 budget be presented to the Board for adoption.

FISCAL IMPACT: The draft Budget projects revenues of \$54,862,900, operating expenses of \$56,677,700 and capital outlay of \$7,024,000. Revenues are projected at approximately \$1.4 million more than the previous year's budget; operating expenses are about \$8.4 million higher than in the previous year's budget primarily due to the planned expenditure of \$8 million for the San Pasqual Undergrounding Project. Capital outlay is \$1.2 million higher than in the previous year's budget. As a result, just over \$8.8 million of the District's reserves will be used to fund the Fiscal Year 2022 Budget.

SUMMARY: The draft Budget projects water sales of 15,800 acre feet; 13,685 acre feet of water is projected to be purchased from the San Diego County Water Authority and 3,115 acre feet of local water is projected to come from Lake Henshaw. Local water production is budgeted based on a 10-year rolling average.

The Revenue Budget is projected to increase by just over 2.5% as a result of inflationary adjustments made to water rates and charges. The Operating Budget is projected to increase by 17.5% largely due to the inclusion of the San Pasqual Undergrounding Project costs.

The Capital Budget is projected to increase by 21% to \$7,024,000. Approximately 96% of the Capital Budget is designated for necessary water-related and infrastructure improvement projects; the majority of other Capital Budget items are vehicles/construction equipment needed to support to the ongoing Mainline Replacement Program and infrastructure maintenance and repair work.

DETAILED REPORT: See Draft Fiscal Year 2022 Budget for detailed information regarding projected revenues and proposed operating expenses and Capital Budget expenditures.

ATTACHMENTS:

- Budget Preparation Principles/Considerations
- Draft Budget – Fiscal Year 2022
- Cash flow Projection including Draft Fiscal Year 2022 Budget
- Capital Improvement Program Listing
- Analysis of Delinquent Accounts
- Vehicle and Equipment List
- Membership List

Fiscal Year 2022 Budget Preparation Principles/Considerations

Below is a summary of principles/considerations that were taken into account during preparation of the Fiscal Year 2022 Budget.

Revenue Budget

- Ready to Serve Fees have been increased by \$500,000 as a result of the inflationary adjustment effective July 1, 2021.
- Penalties/Fees have been decreased \$164,000 from the Fiscal Year 2021 budget as a result of the District not charging door hanger or lock fees for the first six months of Fiscal Year 2022. The budget assumes the late fee will begin to be charged to customers beginning in July 2021.
- System Fees have been increased \$516,000. This revenue source is difficult to estimate due to the unpredictable nature of development; the budgeted amount is calculated using a ten-year average.
- Investment Income revenues have been decreased by \$249,000 from the Fiscal Year 2021 budget due lower than expected/slow recovering interest rates due to the COVID-19 pandemic.

Operating Budget

- Variable and Fixed CWA Charges have been increased by \$296,000 total based on the San Diego County Water Authority's current rates and charges.
- Wages and Benefits and Taxes were increased by \$60,000 and \$377,000 respectively. An inflationary adjustment to Wages is partially offset by the elimination of position in the Finance Section; higher Health Insurance (\$123,000) and PERS retirement (\$240,000) costs are the primary drivers of the increase to Benefits and Taxes.
- In anticipation of meetings, trainings and conferences being offered in-person as COVID-19 restrictions on gatherings ease, Travel has been increased \$17,300.
- Awards/Contributions has been increased by \$4,000 based on the recommended change in the scholarship program funding level from \$6,000 to \$10,000.
- \$8,000,000 for the San Pasqual Undergrounding Project (Project) is contained in the Contractual Services budget; since the Project is not a District asset, actual costs are expensed in the year they occur.
- Based on the District's recent experience with unpaid water bills related to the financial impacts of the COVID-19 pandemic and the last recession, Uncollectible Accounts for water billings have been budgeted at \$87,000, which is consistent with the amount budgeted for in Fiscal Year 2021. The remaining portion of the Uncollectible Accounts is related to damage claims at \$19,000.

Capital Budget

- Limited Capital Budget expenses were approved as part of the Fiscal Year 2021 Budget; a deferred capital project/outlay list was prepared for future consideration. All items from the deferred capital project/outlay list from the Fiscal Year 2021 Budget have been deemed necessary and are included in the Fiscal Year 2022 Budget with costs updated as necessary.
- The Capital Budget includes \$3.0 million to begin construction on the Edgehill E Reservoir and Pump Station project; it also includes \$2.5 million for the Main Replacement Program.

Reserves

- As previously planned, the District has budgeted the use of reserves to pay for its share (50%) of San Pasqual Undergrounding Project costs (\$8 million). The budget also includes the use of reserves (\$838,800) to pay for capital projects/outlay.



BUDGET
Fiscal Year 2022
July 1, 2021 to June 30, 2022

Draft
June XX, 2021

VISTA IRRIGATION DISTRICT

Table of Contents

	<i>Page</i>
BUDGET OVERVIEW	1
Budget Summary	2
REVENUE BUDGET.....	3
Revenue Account Descriptions.....	4
Revenue Budget Detail	6
OPERATING BUDGET.....	7
Operating Account Descriptions.....	9
Operating Budget Detail	17
CAPITAL BUDGET	21
Capital Budget Detail.....	22
ORGANIZATIONAL PROFILE	
Organization Charts, Mission Statements and Descriptions.....	36

Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2022

Vista Irrigation District's (District) 2022 Budget represents a financial plan for the next fiscal year (July 1, 2021 through June 30, 2022). This financial plan includes the cost of purchasing imported water and other costs that are essential to support the continued investment in infrastructure maintenance and repair.

The 2022 Budget projects revenues of \$54,862,900, which includes \$32,300,000 (approximately 59%) from Water Sales. Based upon the most recent conservation trends, it is projected that the District will sell 15,800 acre feet of water in fiscal year 2022. The District has considered the potential financial impacts of the COVID-19 pandemic and adjusted various revenue sources.

Operating expenses for fiscal year 2022 are projected to be \$56,677,700. Purchased Water costs represent approximately 42% (\$23,681,000) of the Operating Budget. Purchased water is the amount paid directly to the water wholesaler, the San Diego County Water Authority (CWA), to provide water to the District. The 2022 Budget estimates that the District will need to purchase 13,685 acre feet of water from the CWA. The Budget also estimates that the District will produce 3,115 acre feet of water from its local water source, Lake Henshaw. The local water production estimate is based upon a 10-year rolling average of historical production.

The Operating Budget includes \$8,000,000 for the San Pasqual Undergrounding Project (Project), which will remove, relocate and replace about 2.5 miles of the Escondido Canal that cross the San Pasqual Indian Reservation. The Project is a requirement of the San Luis Rey Indian Water Rights Settlement Agreement, and the cost is to be borne equally by the City of Escondido and the District. The budget represents the projected Project expenses in fiscal year 2022 only; additional Project costs, estimated at \$16,335,000, will be included in future budget(s).

The Capital Budget for fiscal year 2022 is \$7,024,000. Of this total, approximately 96% (\$6,756,500) has been designated for necessary water-related and infrastructure improvement projects.

Budget Summary

Vista Irrigation District BUDGET SUMMARY Fiscal Year 2022

	2021	2022	\$	%
	<u>Budget</u>	<u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>Increase/ (Decrease)</u>
Source of Funds				
Revenue Budget	\$ 53,465,500	\$ 54,862,900	\$ 1,397,400	2.61%
Reserves	<u>584,500</u>	<u>8,838,800</u>	8,254,300	1412.20%
	<u>\$ 54,050,000</u>	<u>\$ 63,701,700</u>		
Use of Funds				
Operating Budget	\$ 48,250,000	\$ 56,677,700	\$ 8,427,700	17.47%
Capital Budget	5,800,000	7,024,000	1,224,000	21.10%
Contribution to Reserves	<u>-</u>	<u>-</u>		
	<u>\$ 54,050,000</u>	<u>\$ 63,701,700</u>		

Revenue Budget

Vista Irrigation District REVENUE BUDGET Fiscal Year 2022

	2019 Actual	2020 Actual	2021 Budget	Six Months Ended 12/31/2020 Actual	2022 Budget
WATER REVENUES					
Water Sales	\$ 29,837,557	\$ 30,065,427	\$ 31,840,000	\$ 18,743,776	\$ 32,300,000
Service Charges/Fees	<u>17,974,192</u>	<u>18,672,495</u>	<u>19,255,000</u>	<u>9,242,686</u>	<u>19,837,000</u>
	47,811,749	48,737,922	51,095,000	27,986,462	52,137,000
OTHER REVENUES					
Other Services	569,180	408,369	507,000	322,802	520,000
System Fees	1,225,043	924,945	230,000	525,090	746,000
Property Rentals	807,180	771,289	760,500	425,826	830,900
Property Taxes	487,062	507,604	506,000	204,374	511,000
Investment Income	859,164	903,373	367,000	91,257	118,000
Federal & State Assistance	<u>49,198</u>	<u>(32,341)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	3,996,827	3,483,239	2,370,500	1,569,349	2,725,900
TOTAL REVENUE BUDGET	<u>\$ 51,808,576</u>	<u>\$ 52,221,161</u>	<u>\$ 53,465,500</u>	<u>\$ 29,555,811</u>	<u>\$ 54,862,900</u>
WATER SALES (ACRE FEET)	<u>15,281</u>	<u>15,224</u>	<u>15,900</u>	<u>9,311</u>	<u>15,800</u>

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: **Water Sales**

Account Number: 60xx

2019 Actual	2020 Actual	2021 Budget	2022 Budget
\$29,837,557	\$30,065,427	\$31,840,000	\$32,300,000

This account group includes revenue from water sales to agricultural, commercial, industrial, single and multi-family residential, mobile home park and government entities. The District projects to sell 15,800 acre feet of water which is based upon recent history. The budget includes the 3/1/21 rate increase from the San Diego County Water Authority, however, it assumes no future rate increases on water sales. The 2022 budget is calculated based upon the following current water usage rates:

- ◆ Tier 1: \$4.44 per Hundred Cubic Fee (Unit)
- ◆ Tier 2: \$4.98 per Hundred Cubic Fee (Unit)

Account Group: **Service Charges/Fees**

Account Number: 605x

2019 Actual	2020 Actual	2021 Budget	2022 Budget
\$17,974,192	\$18,672,495	\$19,255,000	\$19,837,000

This account group contains revenue from readiness-to-serve fees, infrastructure access charges (IAC), other fees and penalties. The IAC fee is a pass-through charge that the District collects for the San Diego County Water Authority (CWA). The increase in this account group reflects the 1/1/21 IAC fee increase from the CWA and the District's fiscal year 2022 service charge increase effective 7/1/21. This service charge increase is a result of the "Smooth Water Rate Adjustment" adopted by the Board under Minute Order 05-06-49 and reaffirmed after the public hearing conducted on October 18, 2017.

Monthly Service Charge

Meter Size	FY <u>2019</u>	FY <u>2020</u>	FY <u>2021</u>	FY <u>2022</u>
5/8"	\$ 29.45	\$ 31.06	\$ 31.06	\$ 31.75
3/4"	38.85	40.97	40.97	41.88
1"	57.40	60.54	60.54	61.89
1½"	104.20	109.89	109.89	112.34
2"	160.14	168.89	168.89	172.66
3"	309.40	326.30	326.30	333.57
4"	477.20	503.27	503.27	514.49
6"	1,130.14	1,191.88	1,191.88	1,218.45
8"	1,503.42	1,585.55	1,585.55	1,620.90
10"	2,249.68	2,372.57	2,372.57	2,425.46

Account Group: **Other Services**

Account Number: 61xx

2019 Actual	2020 Actual	2021 Budget	2022 Budget
\$569,180	\$408,369	\$507,000	\$520,000

This account group includes revenue from miscellaneous non-construction fees and the installation of water meters, fire hydrants, fire services and service charges.

Account Group: **System Fees**

Account Number: 62xx

2019 Actual	2020 Actual	2021 Budget	2022 Budget
\$1,225,043	\$924,945	\$230,000	\$746,000

This account group includes capacity fees, annexation and detachment fees. The budget is based upon the last 10-year average of actual revenues collected and current year's activity within the District.

REVENUE ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Property Rentals</u>				
Account Number: 6301				
	\$807,180	\$771,289	\$760,500	\$830,900

This account group includes revenue to the District from the following lease and license agreements:

Hein Hettinga Cattle	\$ 220,800
Department of Defense- Navy	167,700
My Country Club	80,000
Crown Castle/T-Mobile- Cabrillo Circle	52,800
T-Mobile/Omnipoint- Lupine Hills	52,800
Crown Castle GT Co.	45,000
Cingular Wireless - AT&T	44,500
Lake Henshaw Resort	37,700
Landscape Function Management, LLC	36,800
Verizon Wireless	36,500
Crown Castle - Vista Towers	24,900
Puerta La Cruz	14,400
Sempra Energy	13,400
Taylor Grazing	1,700
S&S Seeds	1,000
Department of Agriculture - Forestry Service	500
Vallecitos Water District	400
	\$ 830,900

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Property Taxes</u>				
Account Number: 8001				
	\$487,062	\$507,604	\$506,000	\$511,000

This account group contains various property taxes that the District receives by State Code.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Investment Income</u>				
Account Number: 81xx				
	\$859,164	\$903,373	\$367,000	\$118,000

This account group includes interest income and gains and losses on investments. The decrease is due to lower interest rates as a result of the economic impacts of the COVID-19 pandemic.

Revenue Budget Detail

REVENUE BUDGET DETAIL
Fiscal Year 2022

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
Water Sales					
6001	Single Family	\$ 14,865,902	\$ 15,600,000	\$ 9,526,473	\$ 15,970,000
6002	Multi Family	5,544,380	5,750,000	3,069,809	5,960,000
6003	Irrigation	3,621,035	3,680,000	2,721,144	3,890,000
6004	Commercial	2,201,795	2,450,000	1,141,566	2,370,000
6005	Agricultural	1,463,693	1,646,000	1,031,474	1,570,000
6006	Government	570,427	700,000	313,107	610,000
6007	Industrial	1,037,949	1,220,000	519,972	1,120,000
6008	Mobile Home	756,357	790,000	415,734	810,000
6010	Unmetered	3,889	4,000	4,497	-
		<u>30,065,427</u>	<u>31,840,000</u>	<u>18,743,776</u>	<u>32,300,000</u>
Service Charges/Fees					
6051	Ready To Serve Fees	16,767,209	17,000,000	8,440,388	17,500,000
6052	Infrastructure Access Charge	1,426,882	1,575,000	796,352	1,821,000
6053	Penalties/Fees	478,404	680,000	5,946	516,000
		<u>18,672,495</u>	<u>19,255,000</u>	<u>9,242,686</u>	<u>19,837,000</u>
Other Services					
6101	Construction Services	187,016	271,000	212,431	285,000
6102	Jobs Gain/(Loss)	2,937	-	-	-
6103	Non Construction Services	218,416	236,000	110,371	235,000
		<u>408,369</u>	<u>507,000</u>	<u>322,802</u>	<u>520,000</u>
System Fees					
6201	Capacity Fees	904,047	230,000	522,828	746,000
6203	Annexation/Detachment Fees	20,898	-	2,262	-
		<u>924,945</u>	<u>230,000</u>	<u>525,090</u>	<u>746,000</u>
Property Rentals					
6301	Property Rentals	771,289	760,500	425,826	830,900
		<u>771,289</u>	<u>760,500</u>	<u>425,826</u>	<u>830,900</u>
Property Taxes					
8001	Property Taxes	507,604	506,000	204,374	511,000
		<u>507,604</u>	<u>506,000</u>	<u>204,374</u>	<u>511,000</u>
Investment Income					
8101	Interest Income	438,955	211,000	70,422	91,000
8102	Investment Gain/Loss	464,418	156,000	20,835	27,000
		<u>903,373</u>	<u>367,000</u>	<u>91,257</u>	<u>118,000</u>
Federal & State Assistance					
8301	Federal & State Assistance	(32,341)	-	-	-
		<u>(32,341)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Budget		<u><u>\$ 52,221,161</u></u>	<u><u>\$ 53,465,500</u></u>	<u><u>\$ 29,555,811</u></u>	<u><u>\$ 54,862,900</u></u>

Operating Budget

Vista Irrigation District

OPERATING BUDGET

Fiscal Year 2022

	2019	2020	2021	Six Months Ended	2022
	Actual	Actual	Budget	12/31/2020	Budget
	Actual	Actual	Budget	Actual	Budget
PURCHASED WATER					
Variable CWA Charges	\$ 14,692,058	\$ 13,971,796	\$ 16,120,000	\$ 10,768,219	\$ 16,370,000
Fixed CWA Charges	6,606,122	6,948,158	7,273,000	3,621,462	7,319,000
Agricultural Rebates	(10,564)	(2,244)	(9,600)	(4,760)	(8,000)
	<u>21,287,616</u>	<u>20,917,710</u>	<u>23,383,400</u>	<u>14,384,921</u>	<u>23,681,000</u>
WAGES	8,040,182	8,194,261	8,410,000	4,018,683	8,470,000
BENEFITS & TAXES	5,551,370	8,013,613	5,777,000	3,388,911	6,154,500
OFFICE & GENERAL					
Fees & Permits	172,038	158,717	182,800	128,284	175,600
Postage	63,494	59,232	65,300	25,716	72,900
Computer Hardware	84,937	16,025	14,000	9,481	14,000
Computer Software	21,370	3,136	1,000	-	-
Travel	36,959	19,032	20,300	178	37,600
Training	36,531	35,563	44,800	2,386	41,300
Dues & Subscriptions	45,315	44,231	48,300	2,390	50,000
Employment Related Expense	39,066	27,078	36,300	11,299	29,000
Office Supplies	17,494	23,775	18,700	5,219	15,000
Printing	17,921	14,490	16,800	3,378	16,100
Award/Contributions	1,295	6,970	9,500	5,120	13,500
	<u>536,420</u>	<u>408,249</u>	<u>457,800</u>	<u>193,451</u>	<u>465,000</u>
DEPRECIATION	3,157,173	3,247,471	3,944,000	1,665,046	3,995,000
CONTRACTUAL SERVICES	5,240,188	4,945,888	5,152,000	3,239,659	12,632,500
SUPPLIES	1,359,577	1,288,380	1,377,500	589,073	1,297,900
POWER	466,694	411,118	441,500	229,293	431,600
PROFESSIONAL FEES					
Audit	23,750	26,900	25,500	14,800	26,000
Legal	269,116	225,931	273,900	115,835	295,900
Consultants	303,454	466,344	52,100	11,589	117,800
	<u>596,320</u>	<u>719,175</u>	<u>351,500</u>	<u>142,224</u>	<u>439,700</u>
INSURANCE	385,026	110,882	207,000	144,799	301,500
COMMUNICATIONS	51,755	49,025	54,300	23,889	53,000
UNCOLLECTIBLE ACCOUNTS	11,955	34,598	100,000	44,755	106,000
BURDEN ALLOCATION	(1,363,958)	(1,257,841)	(1,406,000)	(906,169)	(1,350,000)

Vista Irrigation District OPERATING BUDGET Fiscal Year 2022

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
INTEREST EXPENSE	-	-	-	-	-
LOSS/(GAIN) ON ASSETS	3,722,423	35,014	-	2,505	-
LEGAL SETTLEMENT	-	-	-	-	-
TOTAL OPERATING BUDGET	<u>\$ 49,042,741</u>	<u>\$ 47,117,543</u>	<u>\$ 48,250,000</u>	<u>\$ 27,161,040</u>	<u>\$ 56,677,700</u>
 WATER SOURCES (ACRE FEET):					
Water Purchases	13,422	12,556	13,782	9,619	13,685
Local Water	<u>2,622</u>	<u>3,860</u>	<u>3,118</u>	<u>303</u>	<u>3,115</u>
	<u>16,044</u>	<u>16,416</u>	<u>16,900</u>	<u>9,922</u>	<u>16,800</u>

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Variable CWA Charges</u>				
Account Number: 7001				
	\$14,692,058	\$13,971,796	\$16,120,000	\$16,370,000

This account group includes the variable cost of treated and untreated water purchased from the San Diego County Water Authority (CWA) including transportation charges. The budget assumes that local water production will equal 3,115 acre feet, which is based upon a 10-year rolling average production of local water. The remaining 13,685 acre feet of water needed will be purchased from CWA. The budget does not reflect any future rate increases from CWA and it assumes no penalties from CWA for exceeding any imposed water purchase allocation.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Fixed CWA Charges</u>				
Account Number: 7002				
	\$6,606,122	\$6,948,158	\$7,273,000	\$7,319,000

This account group includes fixed charges from San Diego County Water Authority (CWA) related to water purchases. The budget does not reflect any future rate changes from CWA. The fixed charges are as follows:

Storage Charge - CWA	\$ 2,370,000
Infrastructure Access Charge - CWA	1,822,000
Supply Reliability Charge - CWA	1,490,000
Customer Service Charge - CWA	938,000
Readiness-to-Serve Charge, net - MWD	419,000
Capacity Reservation Charge - MWD	280,000
	\$ 7,319,000

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Agricultural Rebates</u>				
Account Number: 7003				
	(\$10,564)	(\$2,244)	(\$9,600)	(\$8,000)

This account group includes rebates received from the San Diego County Water Authority (CWA) for the Special Agricultural Water Rate (SAWR) Program.

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Wages</u>				
Account Number: 71xx	\$8,040,182	\$8,194,261	\$8,410,000	\$8,470,000

This account group consists of compensation for labor reflecting the most recent labor contract effective January 1, 2018. The increase in the budget reflects anticipated inflationary adjustments per labor agreements. This account group includes the following labor costs:

General	\$ 7,061,000
Vacation	733,000
Holiday	424,000
Sick Leave	228,000
Other Leave	24,000
	\$ 8,470,000

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Benefits & Taxes</u>				
Account Number: 72xx	5,551,370	\$8,013,613	\$5,777,000	\$6,154,500

This account group consists of budgeted fringe benefits and taxes. Benefits costs have increased due to higher rates for PERS and health insurance.

Public Employees Retirement System (PERS)	\$ 2,740,000
Health Insurances (Medical, Dental & Vision)	2,308,000
FICA & Medicare	645,000
Worker's Compensation	228,000
Deferred Compensation Plan Matching (457 Plan)	113,000
Life and Disability Insurance	82,000
Uniforms (Clothing and Boots)	30,000
Tuition Reimbursement	4,000
EAP Counseling	3,000
Unemployment Insurance	1,500
Retiree Medical Insurance (GASB 45)	-
	\$ 6,154,500

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Fees & Permits</u>				
Account Number: 7301				
	\$172,038	\$158,717	\$182,800	\$175,600

This account group includes \$87,300 of water-related costs and \$88,300 of non water-related costs. The water-related costs primarily include \$63,000 to the State Water Resources Control Board and to County Health Services for various permits, \$15,500 to the Department of Water Resources for dam fees, \$6,300 to Regional Water Quality Control Board and Environmental Lab Accreditation Program for other various fees and \$2,500 for Aquatic Pesticide Permit. The non water-related costs primarily include \$34,000 for excavation permits, \$30,000 for LAFCO fees, \$11,150 for District headquarters and Edgehill Gate association dues, \$5,000 for sewer fees, \$4,000 for San Diego County Air Pollution District permits, \$3,000 for Dig Safe Board Fees, etc.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Postage</u>				
Account Number: 7302				
	\$63,494	\$59,232	\$65,300	\$72,900

This account group includes postage for water bills and all other District mailings. Increase in the budget is primarily due to required Proposition 218 mailings for water rates expected Fall 2021.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Computer Hardware</u>				
Account Number: 7303				
	\$84,937	\$16,025	\$14,000	\$14,000

This account group consists of computer hardware such as servers, desktop and laptop computers, inkjet and laser printers, scanners, monitors, etc.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Computer Software</u>				
Account Number: 7304				
	\$21,370	\$3,136	\$1,000	\$0

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Travel</u>				
Account Number: 7305	\$36,959	\$19,032	\$20,300	\$37,600

This account group includes travel expenses related to attending conferences, meetings, training and other District business. The travel budget is organized by the following divisions:

Board of Directors	\$ 25,500
General Manager Division	6,000
Administration Division	2,200
Water Resources Division	2,100
Engineering Division	1,200
Operations and Field Services Division	600
	\$ 37,600

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Training</u>				
Account Number: 7306	\$36,531	\$35,563	\$44,800	\$41,300

This account group includes the cost of training and seminars. The largest components of the 2022 training budget include: \$15,000 for various Safety Cal/OSHA required trainings, \$14,000 for training for the Board, \$5,200 for electrical, construction, and other water related training, \$2,400 for Engineering classes and other conferences, \$4,700 for various management development and employee training workshops, and etc.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Dues & Subscriptions</u>				
Account Number: 7307	\$45,315	\$44,231	\$48,300	\$50,000

This account group covers dues for memberships to professional associations such as AWWA, ACWA and CSDA, subscriptions to industry periodicals and the purchase of books.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Employment Related Expense</u>				
Account Number: 7308	\$39,066	\$27,078	\$36,300	\$29,000

This account group contains costs for first aid/physicals, advertising job openings, water treatment operator certificate fees, professional license fees, background checks, employment testing, benefits fair, employee appreciation event, etc.

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309	\$17,494	\$23,775	\$18,700	\$15,000

This account group includes items such as pens, pencils, clips, folders, binders, labels, tablets, calculators, copier/fax/printer supplies, paper, computer supplies, and non-capitalized office furniture.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Printing</u> Account Number: 7310	\$17,921	\$14,490	\$16,800	\$16,100

This account group includes the cost of printing water bills and notices, letterhead, business cards, map books, old drawing restorations, the water quality report and other special printing. The printing budget also includes \$2,000 for Proposition 218 mailings for water rates expected Fall 2021.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Awards/Contributions</u> Account Number: 7311	\$1,295	\$6,970	\$9,500	\$13,500

This account group includes contributions to the San Diego County Department of Education for a mobile science lab and District funded student scholarships.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Depreciation</u> Account Number: 7401	\$3,157,173	\$3,247,471	\$3,944,000	\$3,995,000

This account group reflects the current year usage of existing capital assets. These funds are used to replenish construction reserves, which pay for infrastructure replacement.

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Contractual Services</u>				
Account Number: 75xx				
	\$5,240,188	\$4,945,888	\$5,152,000	\$12,632,500

This account group includes contractual services for the following:

San Pasqual Undergrounding Project	\$ 8,000,000
Escondido Treatment Plant	2,700,000
Transmission and Distribution Systems	432,300
General	389,300
Escondido Canal	389,000
Buildings and Grounds	260,200
Weese Treatment Plant	210,000
Fire Hydrants/Fire Services	70,000
Garage	61,700
Water Quality	41,500
Well Field	27,900
Pump Stations	16,000
Dam	14,300
SCADA	9,700
Reservoirs	5,600
Flume	5,000
	\$ 12,632,500

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Supplies</u>				
Account Number: 76xx				
	\$1,359,577	\$1,288,380	\$1,377,500	\$1,297,900

This account group includes supplies for the following:

Transmission and Distribution Systems	\$ 530,100
General	166,900
Fuel	152,600
Garage	129,700
Fire Hydrants/Fire Services	125,000
Buildings and Grounds	42,400
SCADA	29,600
Treatment Plant	20,900
Pump Stations	19,500
Water Quality	15,800
Inventory Adjustments	14,000
Well Field	12,300
Reservoirs	10,500
Flume	10,000
Dam	9,000
Ditches	7,800
Conservation Programs	1,800
	\$ 1,297,900

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: Power				
Account Number: 77xx	\$466,694	\$411,118	\$441,500	\$431,600

This account group includes:

Pump Stations				\$ 190,000
Main Office and Henshaw Office				135,700
Well Field				97,200
Transmission and Distribution Systems				4,500
Reservoirs				2,400
Water Treatment				1,800
				\$ 431,600

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: Audit				
Account Number: 7721	\$23,750	\$26,900	\$25,500	\$26,000

This account group includes auditing services performed by a Certified Public Accounting firm.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: Legal				
Account Numbers: 7722 & 7723	\$269,116	\$225,931	\$273,900	\$295,900

This account group includes general legal services and legal services in connection with the implementation of the San Luis Rey Indian Water Rights Settlement Agreement.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: Consultants				
Account Numbers: 7724 & 7725	\$303,454	\$466,344	\$52,100	\$117,800

This account group includes:

Engineering related environmental, surveying, encroachments, etc				\$ 50,000
Spillway Assessment				39,400
Cleaning Specifications and 70's well fouling				19,700
Actuarial Services				8,700
				\$ 117,800

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Insurance</u> Account Number: 7731	\$385,026	\$110,882	\$207,000	\$301,500

This account group includes liability, property and dam insurance from the Joint Powers Insurance Authority (JPIA). The increase in the budget is due to an increase in liability premiums as a result of increased losses by the District.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Communications</u> Account Number: 7741	\$51,755	\$49,025	\$54,300	\$53,000

This account group includes the costs of: telephone service, SCADA/telemetry communication service, radio system, Internet service, cellular phones and pagers.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Uncollectible Accounts</u> Account Number: 7751	\$11,955	\$34,598	\$100,000	\$106,000

This account group represents bills that cannot be collected by the District or its collection agencies and are therefore written off. The budget includes \$87,000 for uncollectible water bills and \$19,000 for uncollectible damage to District property. Uncollectible water bills estimate is continuing to use the average actual expense 2008-2011 from the last recession as COVID-19 is expected to continue to effect collectibility.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Burden Allocation</u> Account Number: 7799	(\$1,363,958)	(\$1,257,841)	(\$1,406,000)	(\$1,350,000)

The District allocates overhead burden costs to pipeline installation jobs, inspection jobs, fixed fee jobs, damage claims and other small jobs. The overhead burden costs include use of equipment, warehousing, management salaries, benefits, and other overhead expenses. This account group is a reduction (by allocation) of expenses.

Operating Budget Detail

OPERATING BUDGET DETAIL
Fiscal Year 2022

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
Variable CWA Charges					
7001	Purchased Water-CWA Variable	\$ 13,971,796	\$ 16,120,000	\$ 10,768,219	\$ 16,370,000
		13,971,796	16,120,000	10,768,219	16,370,000
Fixed CWA Charges					
7002	Purchased Water-CWA Fixed	6,948,158	7,273,000	3,621,462	7,319,000
		6,948,158	7,273,000	3,621,462	7,319,000
Agricultural Rebates					
7003	Purchased Water-Ag. Rebate	(2,244)	(9,600)	(4,760)	(8,000)
		(2,244)	(9,600)	(4,760)	(8,000)
Wages					
7101	Wages-General	6,829,249	7,011,000	3,566,658	7,061,000
7102	Vacation	772,907	727,000	221,271	733,000
7103	Sick Leave	178,054	226,000	38,859	228,000
7104	Holiday	395,482	421,000	188,339	424,000
7105	Other Leave	18,569	25,000	3,556	24,000
		8,194,261	8,410,000	4,018,683	8,470,000
Benefits & Taxes					
7201	Health Insurance	2,044,970	2,185,000	1,061,441	2,308,000
7202	PERS	4,843,507	2,500,000	1,839,145	2,740,000
7203	FICA & Medicare	627,473	639,000	297,610	645,000
7204	Retiree Health Insurance	104,414	-	-	-
7205	Workers Compensation	165,335	217,000	94,280	228,000
7206	457 Plan Matching	109,876	109,000	38,228	113,000
7207	Life & Disability Insurance	81,895	85,000	40,605	82,000
7208	Uniforms/Boots	27,681	31,800	13,702	30,000
7209	Unemployment Insurance	2,978	3,200	148	1,500
7210	EAP Counseling	2,873	3,000	3,002	3,000
7211	Tuition Reimbursement	2,611	4,000	750	4,000
		8,013,613	5,777,000	3,388,911	6,154,500

OPERATING BUDGET DETAIL
Fiscal Year 2022

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
Fees & Permits					
7301	Fees & Permits	158,717	182,800	128,284	175,600
		158,717	182,800	128,284	175,600
Postage					
7302	Postage	59,232	65,300	25,716	72,900
		59,232	65,300	25,716	72,900
Computer Hardware					
7303	Computer Hardware	16,025	14,000	9,481	14,000
		16,025	14,000	9,481	14,000
Computer Software					
7304	Computer Software	3,136	1,000	-	-
		3,136	1,000	-	-
Travel					
7305	Travel	19,032	20,300	178	37,600
		19,032	20,300	178	37,600
Training					
7306	Training	35,563	44,800	2,386	41,300
		35,563	44,800	2,386	41,300
Dues & Subscriptions					
7307	Dues & Subscriptions	44,231	48,300	2,390	50,000
		44,231	48,300	2,390	50,000
Employment Related Expense					
7308	Employment Related Expense	27,078	36,300	11,299	29,000
		27,078	36,300	11,299	29,000
Office Supplies					
7309	Office Supplies and Furniture	23,775	18,700	5,219	15,000
		23,775	18,700	5,219	15,000
Printing					
7310	Printing	14,490	16,800	3,378	16,100
		14,490	16,800	3,378	16,100
Awards/Contributions					
7311	Awards/Contributions	6,970	9,500	5,120	13,500
		6,970	9,500	5,120	13,500
Depreciation					
7401	Depreciation	3,247,471	3,944,000	1,665,046	3,995,000
		3,247,471	3,944,000	1,665,046	3,995,000

OPERATING BUDGET DETAIL
Fiscal Year 2022

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
Contractual Services					
7501	Services-General	386,319	372,300	170,616	389,300
7502	Services-Buildings & Grounds	192,973	249,600	115,353	260,200
7503	Services-Garage	65,860	61,600	92,180	61,700
7504	Services-T & D Systems	386,507	557,700	144,534	432,300
7505	Services-FireHyd/Fire Services	59,976	73,000	24,437	70,000
7506	Services-Reservoirs	18,231	22,500	2,817	5,600
7507	Services-SCADA	9,139	10,300	495	9,700
7508	Services-Pump Stations	472	14,000	-	16,000
7509	Services-Water Quality Testing	19,344	10,200	17,541	41,500
7510	Services-Treatment Plant	-	-	-	-
7511	Services-Flume	134,821	18,000	1,468	5,000
7512	Services-Dam	13,970	12,500	898	14,300
7513	Services-Ditches	50,307	-	-	-
7514	Services-Well Field	441	71,300	5,628	27,900
7515	Services-Escondido Canal	378,521	375,000	182,541	389,000
7516	Services-Escondido Plant	2,645,503	2,400,000	2,009,198	2,700,000
7517	Services-Weese Plant	203,363	154,000	102,533	210,000
7518	Services-Water Rights	380,141	750,000	369,420	8,000,000
		<u>4,945,888</u>	<u>5,152,000</u>	<u>3,239,659</u>	<u>12,632,500</u>
Supplies					
7601	Supplies-General	150,406	169,300	73,588	166,900
7602	Supplies-Buildings & Grounds	51,918	35,700	28,946	42,400
7603	Supplies-Garage	110,758	135,500	53,720	129,700
7604	Supplies-T & D Systems	513,491	561,300	260,869	530,100
7605	Supplies-FireHyd/Fire Services	157,960	150,000	59,115	125,000
7606	Supplies-Reservoirs	33,381	15,500	741	10,500
7607	Supplies-SCADA	40,802	35,900	7,486	29,600
7608	Supplies-Pump Stations	15,008	31,400	8,586	19,500
7609	Supplies-Water Quality Testing	21,547	11,700	9,543	15,800
7610	Supplies-Water Treatment	27,538	18,400	7,129	20,900
7611	Supplies-Flume	15,025	10,000	3,707	10,000
7612	Supplies-Dam	926	1,000	232	9,000
7613	Supplies-Ditches	-	9,700	3,817	7,800
7614	Supplies-Well Field	4,287	22,700	3,439	12,300
7615	Fuel	131,934	152,600	67,727	152,600
7616	Conservation Programs	996	1,800	1,048	1,800
7697	Inventory Adjustments	12,660	15,000	-	14,000
7698	Trade Discounts	(257)	-	(620)	-
		<u>1,288,380</u>	<u>1,377,500</u>	<u>589,073</u>	<u>1,297,900</u>

OPERATING BUDGET DETAIL
Fiscal Year 2022

Account	Description	2020 Actual	2021 Budget	Six Months Ended 12/31/2020 Actual	2022 Budget
Power					
7701	Power-Buildings/Grounds	135,179	135,700	68,831	135,700
7702	Power-T & D Systems	4,404	4,500	2,192	4,500
7703	Power-Reservoirs	2,357	2,300	2,345	2,400
7704	Power-Pump Station	173,471	200,000	94,977	190,000
7705	Power-Water Treatment	1,809	1,800	850	1,800
7706	Power-Well Field	93,898	97,200	60,098	97,200
		<u>411,118</u>	<u>441,500</u>	<u>229,293</u>	<u>431,600</u>
Audit					
7721	Audit	26,900	25,500	14,800	26,000
		<u>26,900</u>	<u>25,500</u>	<u>14,800</u>	<u>26,000</u>
Legal					
7722	Legal-General	80,473	124,900	52,655	105,900
7723	Legal-Water Rights	145,458	149,000	63,180	190,000
		<u>225,931</u>	<u>273,900</u>	<u>115,835</u>	<u>295,900</u>
Consultants					
7724	Consultants-General	466,344	52,100	11,589	117,800
		<u>466,344</u>	<u>52,100</u>	<u>11,589</u>	<u>117,800</u>
Insurance					
7731	Insurance	110,882	207,000	144,799	301,500
		<u>110,882</u>	<u>207,000</u>	<u>144,799</u>	<u>301,500</u>
Communications					
7741	Communications	49,025	54,300	23,889	53,000
		<u>49,025</u>	<u>54,300</u>	<u>23,889</u>	<u>53,000</u>
Uncollectible Accounts					
7751	Uncollectible Accounts	34,598	100,000	44,755	106,000
		<u>34,598</u>	<u>100,000</u>	<u>44,755</u>	<u>106,000</u>
Burden Allocation					
7799	Burden Allocation	(1,257,841)	(1,406,000)	(906,169)	(1,350,000)
		<u>(1,257,841)</u>	<u>(1,406,000)</u>	<u>(906,169)</u>	<u>(1,350,000)</u>
Loss/(Gain) on Assets					
8401	Asset Disposal Net Book Value	(3,444)	-	(12,094)	-
8402	Asset Disposal Proceeds	38,458	-	14,599	-
		<u>35,014</u>	<u>-</u>	<u>2,505</u>	<u>-</u>
Total Operating Budget		<u><u>\$ 47,117,543</u></u>	<u><u>\$ 48,250,000</u></u>	<u><u>\$ 27,161,040</u></u>	<u><u>\$ 56,677,700</u></u>

Capital Budget

Vista Irrigation District

CAPITAL BUDGET

Fiscal Year 2022

	Page No.	Budget Item No.	2022 Budget	
ENGINEERING:				
Edgehill (E) Reservoir and Pump Station	22	16-04	\$ 3,000,000	*
Vista Flume Replacement	23	21-01	750,000	
Deodar Reservoir Rehabilitation	24	22-XX	135,000	*
Main Replacement Program	25	99-99	2,500,000	
			6,385,000	
 FIELD SERVICES:				
Vehicles	26	22-XX	75,000	*
Valve Operator	27	22-XX	74,000	*
Caterpillar Coupler System	28	22-XX	20,000	*
Asphalt Roller	29	22-XX	18,500	
			187,500	
 INFORMATION TECHNOLOGY:				
Board Room Audio Visual System	30	22-XX	80,000	*
 OPERATIONS:				
Motor	31	22-XX	7,500	*
 WATER RESOURCES:				
Well Rehabilitation (2)	32	22-XX	200,000	
Boat	33	22-XX	24,000	
Skip Loader	34	22-XX	100,000	*
Wood Chipper	35	22-XX	40,000	*
			364,000	
 TOTAL CAPITAL BUDGET			\$ 7,024,000	

*All items from the deferred capital project/outlay list from the Fiscal Year 2021 Budget have been deemed necessary and are included in the Fiscal Year 2022 Budget with costs updated as necessary.

Capital Budget Detail

Capital Budget Request

Project or Equipment Information		
Title:	Edgehill (E) Reservoir and Pump Station	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction for the replacement of the Edgehill (E) Reservoir and new pump station.	
Reason for Request:	Edgehill (E) Reservoir is a 1.5 million gallon reinforced concrete reservoir constructed in 1929 and is in need of replacement. It is estimated that the new reservoir will be between 2 and 4 million gallons, depending on the site area and allowance for a new pump station. The new pump station was identified in the Master Plan and will provide a redundant feed from the Edgehill (E) Reservoir to the 837 and 984 Zones. Design has been completed and project is ready for construction. Budget request is to cover estimated construction expenditures during FY 2022.	
Asset Being Replaced (If Applicable):	<ul style="list-style-type: none"> • Partial Disposal of Asset No. 2160, Reservoirs Various, Date Built: 1929, Original Cost: \$11,966, Net Book Value: \$0 • Asset No. 2169, Edgehill "E" Reservoir Modification Part I, Date Built: 6/30/1984, Original Cost: \$17,366, Net Book Value: \$0 • Asset No. 2171, Edgehill "E" Reservoir Modification Part II, Date Built: 6/30/1985. Original Cost: \$97,167, Net Book Value: \$0 	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			
FY 2019 Budget:		550,000	550,000
FY 2020 Budget:		800,000	800,000
FY 2021 Budget:		0	0
FY 2022 Budget:		3,000,000	3,000,000
FY 2023 and thereafter:		8,250,000	8,250,000
Total Projected Amount:		12,600,000	12,600,000

Requesting Department: Engineering

Budget Item Number: 16-04

Capital Budget Request

Project or Equipment Information		
Title:	Vista Flume Replacement	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Alignment study, design, environmental, and construction to replace the 11 mile Vista Flume.	
Reason for Request:	The Vista Flume is approaching its useful life and needs to be replaced. Budget request is to cover estimated alignment study expenditures during FY 2022.	
Asset Being Replaced (If Applicable):	All assets related to the Vista Flume may be replaced. All disposal amounts to be determined after the alignment study has been completed.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2021 Budget:	<input type="text"/>	750,000	750,000
FY 2022 Budget:	<input type="text"/>	750,000	750,000
FY 2023 and thereafter:	<input type="text"/>	118,500,000	118,500,000
Total Projected Amount:	<input type="text"/>	<input type="text" value="120,000,000"/>	<input type="text" value="120,000,000"/>

Requesting Department: Engineering

Budget Item Number: 21-01

Capital Budget Request

Project or Equipment Information		
Title:	Deodar Reservoir Rehabilitation	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction of repairs needed to the Deodar Reservoir.	
Reason for Request:	The Deodar Reservoir is a 1.3 million gallon pre-stressed concrete reservoir constructed in 1978. Rehabilitation efforts will replace the existing wood roof with an aluminum dome roof and include additional minor upgrades. Based on the stuctural analysis completed in 2020, siesmic upgrades are not needed. Budget request is to cover estimated design expenditures during FY 2022.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 2188, Deodar Reservoir 1.3 mg, Date Built: 7/1/1978, Original Cost: \$538,355.52, Net Book Value: \$156,688.73. Partial Disposal for Roof- Original Cost: \$46,000, Net Book Value: \$13,000	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
Transfer in 20-03 Four Reservoirs Rehab Project Portion		55,000	55,000
FY 2018 Budget:			
FY 2019 Budget:			
FY 2020 Budget:			
FY 2021 Budget:			
FY 2022 Budget:		135,000	135,000
FY 2023 and thereafter:		1,215,000	1,215,000
Total Projected Amount:		1,405,000	1,405,000

Requesting Department: Engineering

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Main Replacement Program	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	On going program to replace various pipelines throughout the District.	
Reason for Request:	The goal of the main replacement program is to replace pipelines before they reach the end of their useful lives and become a maintenance liability or pipelines that need to be replaced due to street realignments and/or improvements. Therefore, replacement of mains is an ongoing project based on analysis of leak history, age and type of pipe material, input from District field personnel, liability reduction, operational benefit, water quality problem reduction, future street improvement projects and other pertinent factors. The programs seeks to replace approximately two miles of pipe a year.	
Asset Being Replaced (If Applicable):	Various pipelines throughout the distribution system.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			
FY 2019 Budget:			
FY 2020 Budget:			
FY 2021 Budget:			
FY 2022 Budget:	1,250,000	1,250,000	2,500,000
FY 2023 and thereafter:			
Total Projected Amount:	1,250,000	1,250,000	2,500,000

Requesting Department: Engineering

Budget Item Number: 99-99

Capital Budget Request

Project or Equipment Information		
Title:	Vehicles (2)	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	(1) Medium Duty Truck, Class 5 (\$48,000) (1) Small SUV, Class 1 (\$27,000)	
Reason for Request:	The Ford F550 truck has close to 100,000 miles and has engine and chassis issues and the longevity of the diesel particulate filter is uncertain. The hybrid SUV's battery has reached its useful life and replacement costs (~\$13,000) outweigh replacing it.	
Asset Being Replaced (If Applicable):	Asset No. 2989, 2005 Ford - F550, Date Acquired: 11/15/2005, Original Cost: \$122,937, (Original cost includes diesel particulate filter, acquired on 11/7/2012 for \$13,975) Net Book Value: \$0 Asset No. 3038, 2007 Ford - Hybrid SUV, Date Acquired: 3/23/2007, Original Cost: \$19,937, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text" value="0"/>	<input type="text" value="75,000"/>	<input type="text" value="75,000"/>
FY 2023 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="75,000"/>	<input type="text" value="75,000"/>

Requesting Department: Field Services

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Valve Operator	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Replacement automated valve operator with data logger, GPS and hydro-vac system. System will be installed on new crew vehicle (Medium Duty Truck, Class 5 included in Capital Budget Request 22-XX).	
Reason for Request:	The automated valve operating system was purchased in 2005 and components of the hydro-vac system, which includes a 250 gallon spoils tank, 500 cfm vacuum system, pressure pumps, along with the valve operator are fatigued and need to be replaced. Due to the expense of maintaining and replacing existing individual components, it would be more cost effective to purchase a new valve operating system.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 2989/3258, 2005 Ford - F550, Original Cost: \$122,937 (Partial \$55,543), Net Book Value: \$0.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	74,000	74,000
FY 2023 and thereafter:			0
Total Projected Amount:	0	74,000	74,000

Requesting Department: Field Services

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Caterpillar Coupler System	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Install Caterpillar Fusion coupler system on the District's 2004 924G Caterpillar loader and general purpose bucket. Additionally, install coupler mounting system on the District's side dump and rock sifter buckets.	
Reason for Request:	The District's 2018 926M Caterpillar loader is equipped with a bucket mounting system that is not compatible with the older loader and specialty buckets the District currently owns. As new specialty buckets with the fusion coupling system range from \$18,000 to \$25,000 each; a more cost-effective solution would be to retrofit the older loaders mounting system and specialty buckets so that the specialty buckets can be used on both loaders.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text" value="0"/>	<input type="text" value="20,000"/>	<input type="text" value="20,000"/>
FY 2023 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="20,000"/>	<input type="text" value="20,000"/>

Requesting Department: Field Services

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Asphalt Roller	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Compact (1-ton) vibratory asphalt roller with tandem 3-foot drum and articulating steering.	
Reason for Request:	The District does not own a roller to compact cold-mix (temporary) asphalt on mainline replacement projects. Field personnel currently uses tamping rammers or "wheel rolling" with heavy equipment for compaction. A vibratory roller will increase productivity and better compact cold-mix asphalt and produce a smoother and safer driving surface.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text" value="0"/>	<input type="text" value="18,500"/>	<input type="text" value="18,500"/>
FY 2023 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="18,500"/>	<input type="text" value="18,500"/>

Requesting Department: Field Services

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Board Room Audio Visual System	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	<p>A completely new audio and visual (AV) system for the District's Board Room, which will include overhead projector, speakers, audio and video processing systems, control system, power system, audio amplifier system, equipment rack, assisted listening system, 3 laptop/computer input and extender and switching equipment, software, LCD monitors and HDMI cabling, 13 microphones, system training and etc.</p>	
Reason for Request:	<p>The Boardroom's AV system is original to the building construction and has outlived its intended life. Some temporary fixes have been put in the place in the last few years as critical power systems have showed signs of imminent failure. Should a more critical problem arise that can not be temporarily fixed, the ability to conduct board meetings may be significantly impacted.</p>	
Asset Being Replaced (If Applicable):	<p>Asset being replaced did not meet the capital threshold at the time of its purchase</p>	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	80,000	80,000
FY 2023 and thereafter:		45,000	45,000
Total Projected Amount:	0	125,000	125,000

Requesting Department: Information Technology

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Motor	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Replacement 100 HP hollow-shaft premium efficient electric motor for Pump Station No. 12	
Reason for Request:	Due to the age of the motor and the mechanical condition, reconditioning is not cost effective.	
Asset Being Replaced (If Applicable):	Asset No. 3149, 100 HP motor, Date acquired 11/27/2009, Original Cost: \$6,032, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	7,500	7,500
FY 2023 and thereafter:			0
Total Projected Amount:	0	7,500	7,500

Requesting Department: Operations

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Well Rehabilitation (2)	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	The well rehabilitation is essential maintenance of existing wells; this work will partially restore well capacity and extend the life of the asset.	
Reason for Request:	Wells 11A and 15A from 1988 and 1989 are in need of extended maintenance to extend their useful life and to ensure continued operation.	
Asset Being Replaced (If Applicable):	Well 11A Partial Asset 1621 and 1619 06/30/1988. Net Value \$0. No disposal. Well 15A Partial Asset 1609, 1611, 1612 04/30/1989. Net Value \$0. No Disposal.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	200,000	200,000
FY 2023 and thereafter:			0
Total Projected Amount:	0	200,000	200,000

Requesting Department: Water Resources Henshaw

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Work Boat	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	16-foot pontoon work boat with outboard motor and single axle trailer.	
Reason for Request:	Work requiring the use of a boat on Lake Henshaw has increased within the last year and is expected to increase more. Current work includes water quality testing, inspection and trawling for invasive mussels, and sampling for harmful algal blooms (HABs). The HABs sampling program is expected to intensify and treatment options may require the use of a boat. Maintenance of the buoy line and installation of a new staff gauge require a boat. The current practice of relying on the use of the concessionaire's rental fishing craft is inefficient and increasingly ineffective for the work that needs to be performed.	
Asset Being Replaced (If Applicable):	None.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	24,000	24,000
FY 2023 and thereafter:			0
Total Projected Amount:	0	24,000	24,000

Requesting Department: Water Resources Henshaw

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Skip Loader	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Four wheel drive skip loader with enclosed cab, front bucket, and fully adjustable box scraper. (Caterpillar 415F2 Industrial Loader or equal.)	
Reason for Request:	An extensive network of dirt roads provides access to the wellfield: District personnel use 30-year old skip loader with a box scraper to perform road maintenance and other work. Due to its age, the loader is requiring more frequent and costly maintenance. Additionally, locating replacement and/o spare parts is becoming increasingly difficult due to the equipment being 30-years old.	
Asset Being Replaced (If Applicable):	Asset No. 2060, Date Acquired: 10/17/1990, Original Cost: \$27,620.57, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text" value="0"/>	<input type="text" value="100,000"/>	<input type="text" value="100,000"/>
FY 2023 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="100,000"/>	<input type="text" value="100,000"/>

Requesting Department: Water Resources Henshaw

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Wood Chipper	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	49 horsepower towable wood chipper (Vermeer BC1000XL or equal)	
Reason for Request:	Clearing of trees and brush have markedly increased due to beetle infestations as well as the need to create fire defensible spaces around structures; burning of debris, while permitted, is discouraged because it presents a significant fire hazard. A wood chipper is a more effective means of managing tree and brush clippings on Warner Ranch.	
Asset Being Replaced (If Applicable):	None.	

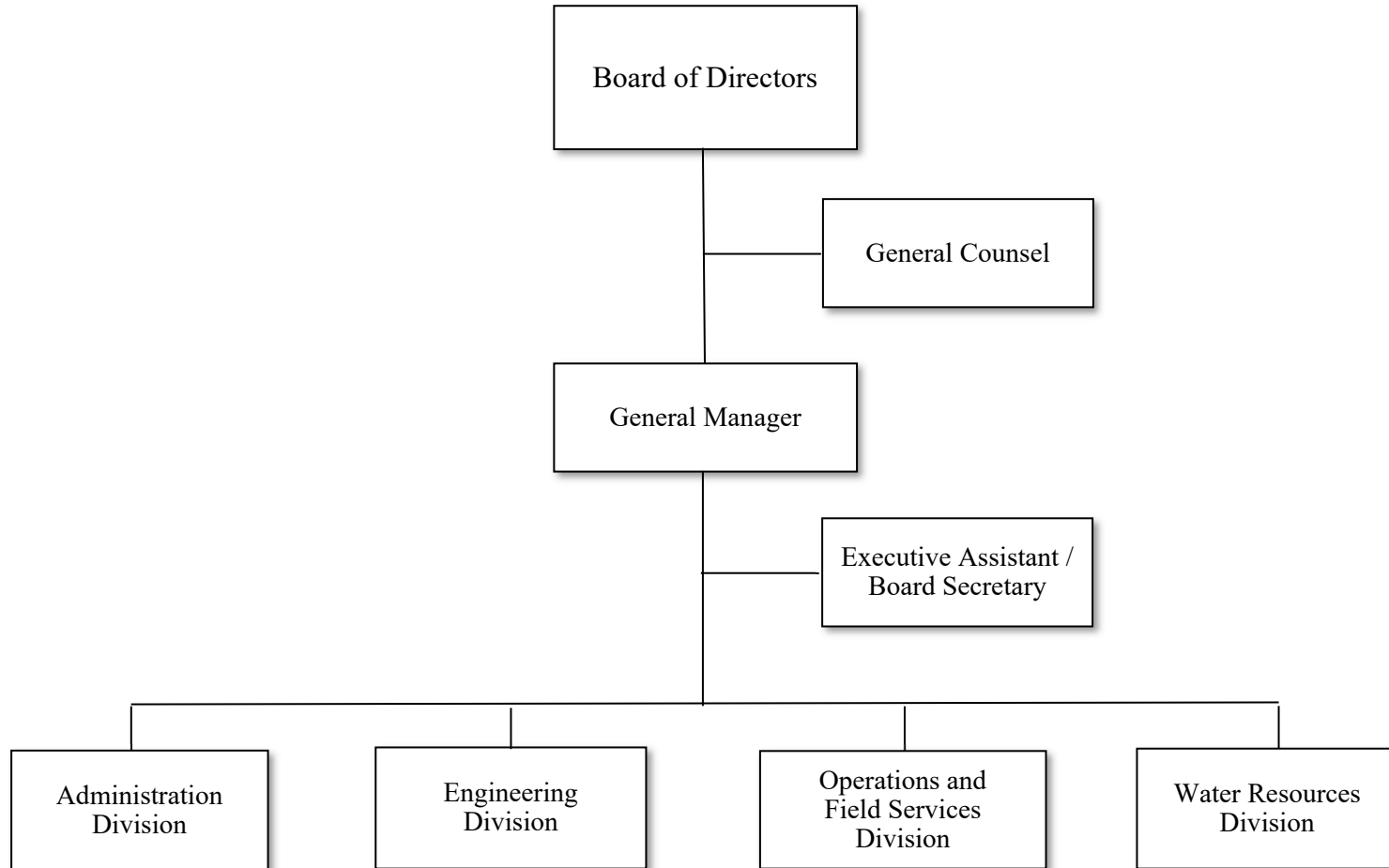
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	40,000	40,000
FY 2023 and thereafter:			0
Total Projected Amount:	0	40,000	40,000

Requesting Department: Water Resources Henshaw

Budget Item Number: 22-XX

Organization Profile

VID Divisions and Organization

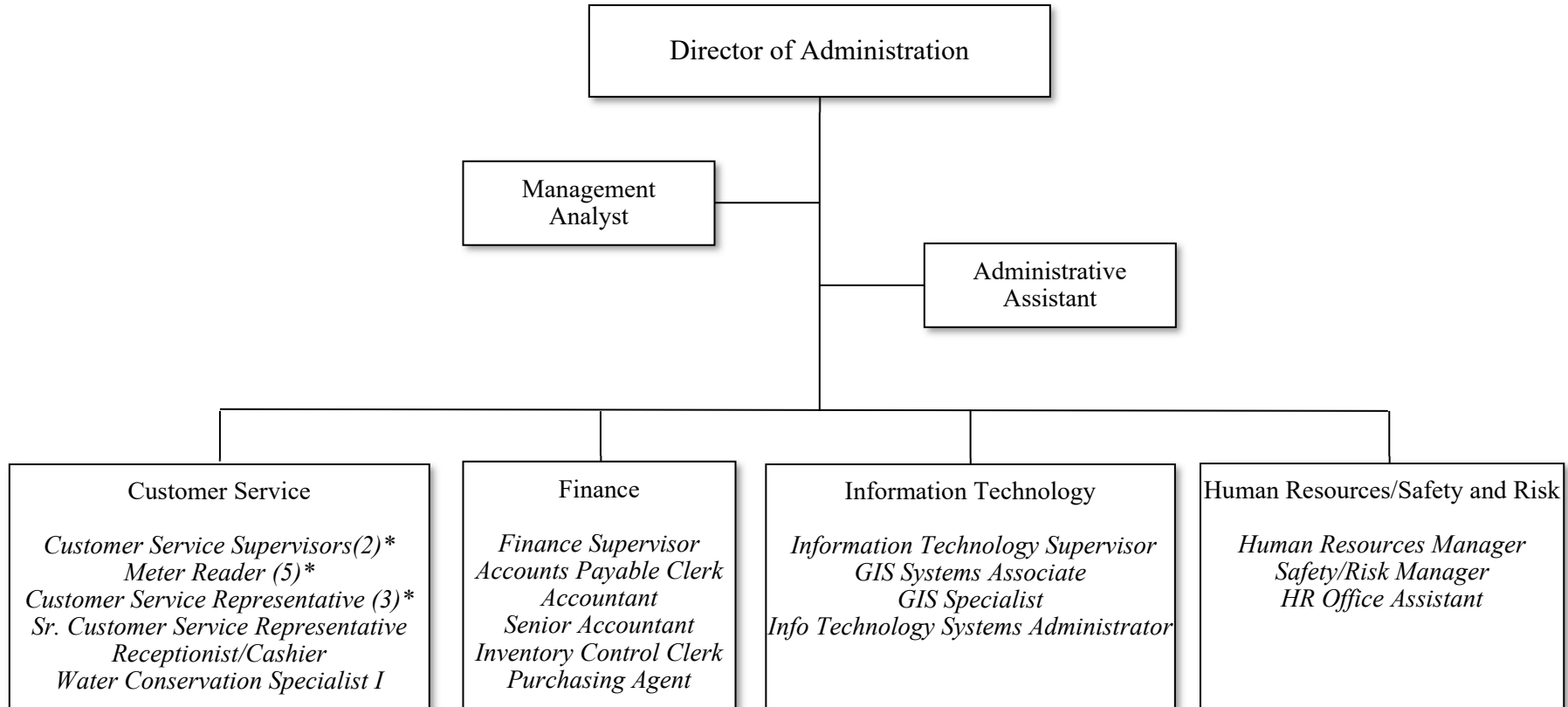


Division Descriptions

ADMINISTRATION	ENGINEERING	OPERATIONS AND FIELD SERVICES	WATER RESOURCES
<p>Administrative Services</p> <ul style="list-style-type: none"> -Public affairs -Records management <p>Customer Service</p> <ul style="list-style-type: none"> -Customer relations -Meter reading/billing -Water conservation <p>Finance</p> <ul style="list-style-type: none"> -Accounting -Budgeting -Cash management -Purchasing -Warehouse <p>Human Resources</p> <ul style="list-style-type: none"> -Recruitment -Compensation and classification -Benefits -Safety/Risk Management <ul style="list-style-type: none"> *Safety training *Claims management <p>Information Technology</p> <ul style="list-style-type: none"> -System support -Network administration -GIS 	<p>Engineering Services</p> <ul style="list-style-type: none"> -Improvement plan review -Mapping -Water system design -Mapping <p>Engineering Projects</p> <ul style="list-style-type: none"> -Master plan -Capital improvement program -Water facility inspection -Hydraulic computer simulation 	<p>Water Distribution</p> <ul style="list-style-type: none"> -System operations/maintenance -Water quality -Cross-connection control -Customer service <p>System Controls</p> <ul style="list-style-type: none"> -Instrumentation/SCADA -Pump station/plant maintenance -Cathodic protection -Control valve maintenance <p>Construction</p> <ul style="list-style-type: none"> -New construction -New service installation -Capital improvements -Infrastructure maintenance -Valve maintenance <p>Facilities</p> <ul style="list-style-type: none"> -Buildings and grounds -Flume maintenance -Leak detection -Meter maintenance -Vehicle maintenance 	<p>Water Resources</p> <ul style="list-style-type: none"> -Dam safety -Henshaw Dam operations and maintenance -Henshaw projects -Wellfield production <p>Water Supply and Services Agreements</p> <ul style="list-style-type: none"> -Escondido/Vista Water Treatment Plant -Local water system -Water agreement administration

Total Budgeted Positions	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
(on July 1)	94	92	92	91	90	90	89	89	89	88

Administration Division



38

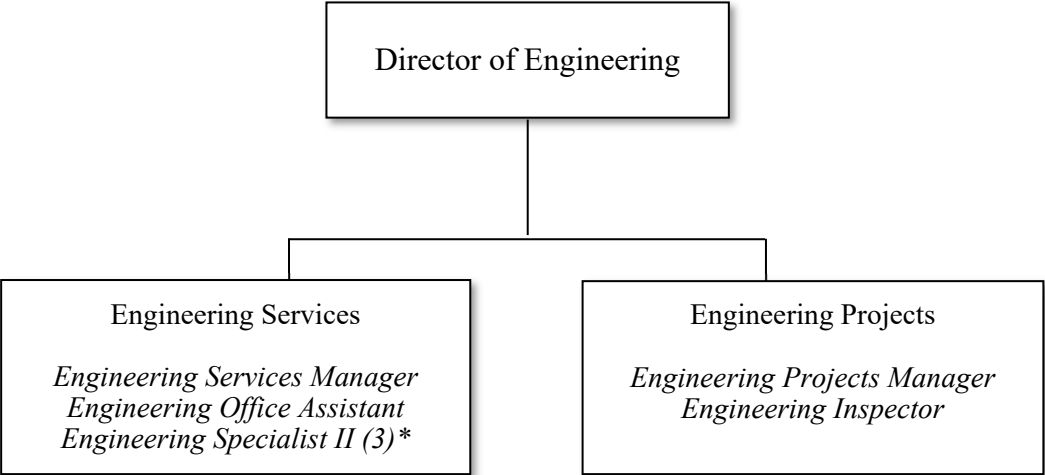
*Number of positions with the title if more than 1

Mission Statement

The mission of the Administration Division is to provide timely, accurate and useful information to the Board, staff and public; ensure that the District is in compliance with all applicable laws, statutes and reporting requirements; to provide administrative support to all the other divisions and departments in order to help them achieve their individual missions and the overall mission of the District; and to promote a positive and safe working environment for all District employees.

Number of Positions: 29

Engineering Division



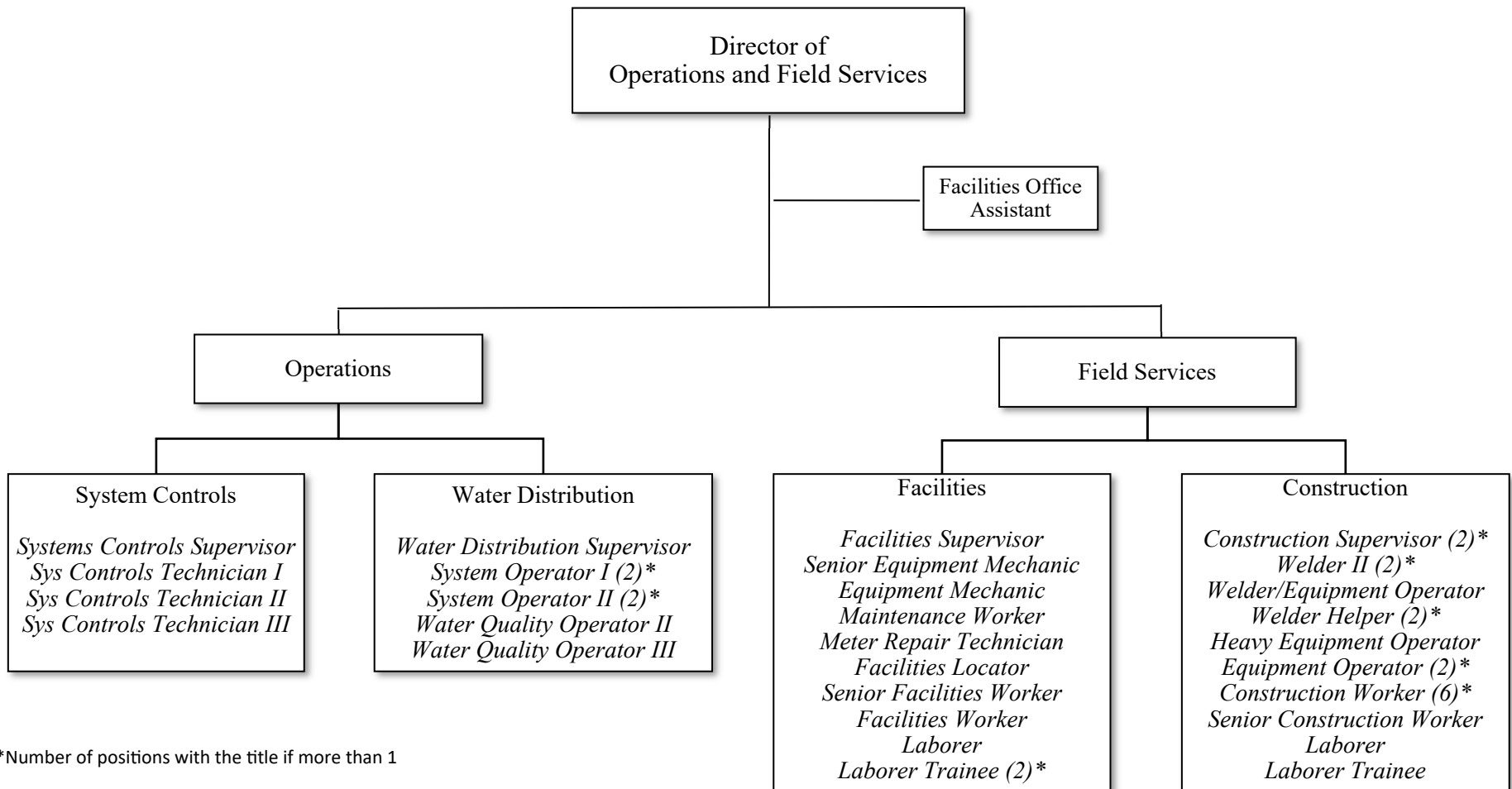
*Number of positions with the title if more than 1

Mission Statement

The mission of the Engineering Division is to provide our customers with a reliably designed distribution system that will deliver the needed quantity and quality of water in the most economically and environmentally sensitive manner and to provide courteous and professional assistance to the public, while insuring policies of the District are followed.

Number of Positions: 8

Operations and Field Services Division



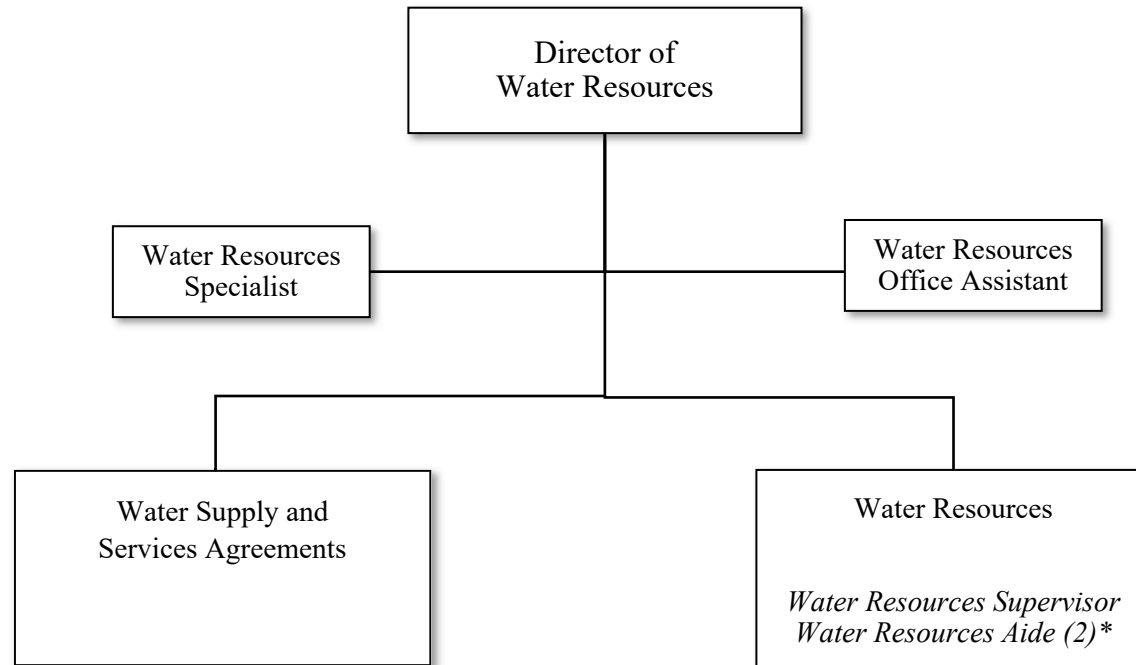
*Number of positions with the title if more than 1

Mission Statement

The mission of the Operations and Field Services Division is to effectively produce, treat, monitor and distribute a safe, reliable, potable water supply to our customers throughout the District's service area; to manage and promote the cost effective and safe operation of the District's construction and maintenance activities; to operate and maintain the District's equipment and facilities in a professional and workman like manner; to provide reliability of service to our customers; to provide for a safe and efficient local water supply.

Number of Positions: 43

Water Resources Division



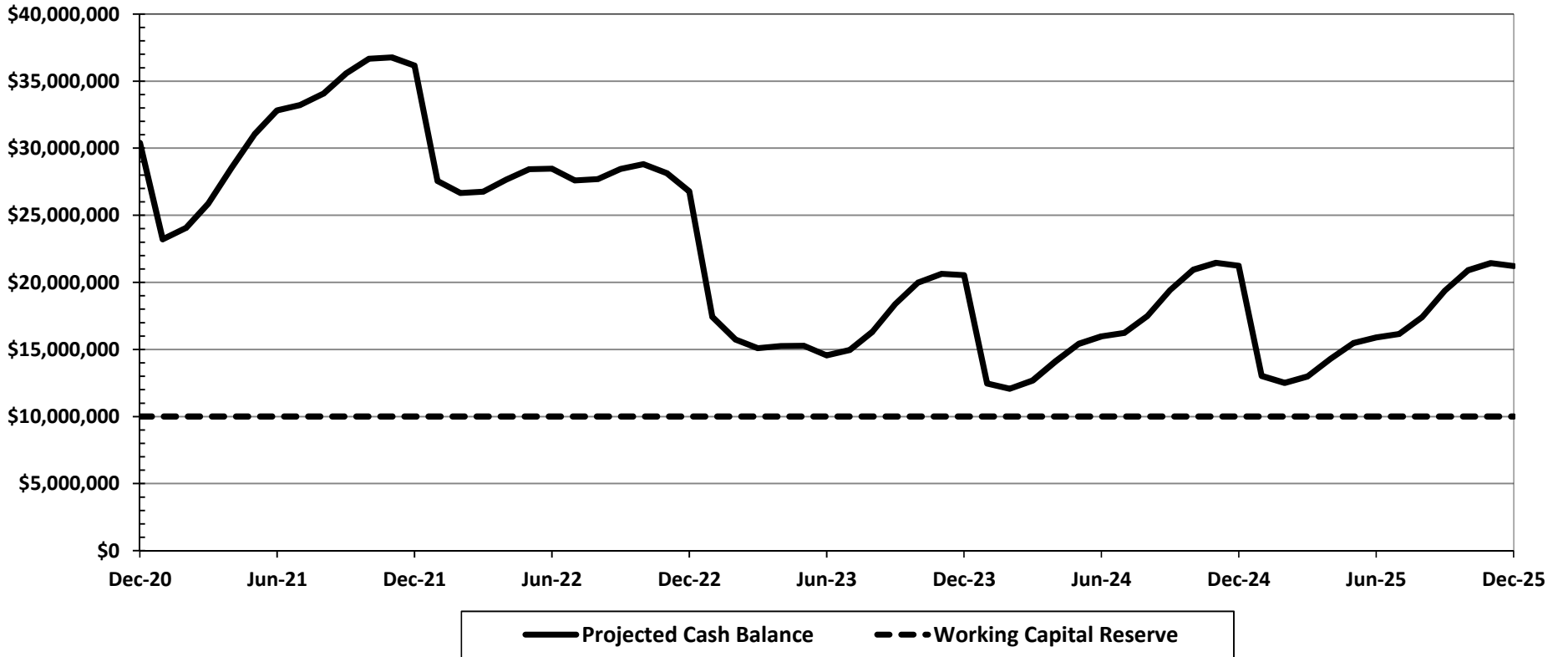
*Number of positions with the title if more than 1

Mission Statement

The mission of the Water Resources Division is to procure a safe and reliable local water supply for the District; to treat the water to standards that meet or exceed state and federal law; to cooperatively administer agreements pertaining to Local and Supplemental Water; to provide for the safety and security of the Henshaw Dam; and to conserve the resources of the Warner Ranch, including its watershed and aquifers in a cost effective and environmentally responsibly manner.

Number of Positions: 6

**Vista Irrigation District
CASH FLOW PROJECTION
through December 2025
Updated with Draft Fiscal Year 2022 Budget Information**



Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2021 to 2050
Escalator ENR 3.38% starting FY 2023

Infrastructure	Current Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039
HB Reservoir Rehabilitation	3,391,441	3,391,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	50,000,000	2,262,096	2,500,000	2,584,435	2,671,721	2,761,956	2,855,238	2,951,670	3,051,360	3,154,416	3,260,953	3,371,088	3,484,943	3,602,643	3,724,318	3,850,103	3,980,136	4,114,561	4,253,526	4,599,455
Ditch Repair	2,186,277	2,186,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	120,000,000	750,000	750,000	516,887	-	-	-	-	-	3,785,299	3,913,144	4,045,306	4,181,932	10,183,471	10,527,407	10,882,959	11,250,519	11,630,493	12,023,300	12,429,374
Well Field Repair/Replacement (65%), Sipl	6,956,076	500,000	200,000	-	-	-	-	-	238,748	877,694	907,338	937,982	969,661	1,002,410	1,036,266	1,071,265	1,107,445	815,683	-	-
Paseo Santa Fe Project	428,611	428,611	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E 43 S. Santa Fe Pipeline - E 43 Regulator	116,494	116,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lita Lane Pipeline Extension	81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Four Res Rehab	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E. Reservoir Replacement/Upsize/Pump S	11,500,000	-	3,000,000	2,842,878	4,007,582	2,209,565	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	1,350,000	-	135,000	51,689	336,637	939,065	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	9,000,000	-	-	465,198	480,910	1,789,747	3,700,388	3,825,365	-	-	-	-	-	-	-	-	-	-	-	-
A Reservoir	5,000,000	-	-	258,443	267,172	994,304	2,055,771	2,125,203	-	-	-	-	-	-	-	-	-	-	-	-
Calle Maria Pipeline Extension	200,000	-	-	103,377	106,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	14,100,000	-	-	-	-	-	799,467	826,468	3,875,227	8,012,217	4,141,410	-	-	-	-	-	-	-	-	-
Pechstein Reservoir Secondary Feed	5,100,000	-	-	-	-	-	-	-	414,985	429,001	443,490	458,468	473,952	489,959	506,507	523,614	541,299	559,580	578,480	598,017
CO SD, S. Santa Fe Ave - Widening Project	4,110,549	-	-	-	-	-	-	-	334,474	345,770	357,448	369,521	382,001	394,902	408,240	422,028	436,281	451,016	466,249	481,996
San Marcos, S. Santa Fe Wide - Smilax to E	256,909	-	-	-	-	-	-	-	313,569	-	-	-	-	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	3,773,638	-	-	-	-	-	-	-	307,059	317,430	328,151	339,234	350,691	362,535	374,779	387,437	400,522	414,050	428,034	442,490
Valve Rehab on Dam Outlet	220,942	-	-	-	-	-	-	-	134,835	139,389	-	-	-	-	-	-	-	-	-	-
Santa Fe - Civic to Postal	940,000	-	-	-	-	-	-	-	76,487	79,071	81,741	84,502	87,356	90,306	93,356	96,509	99,769	103,138	106,622	110,223
HB Pipeline	872,314	-	-	-	-	-	-	-	70,980	73,377	75,855	78,417	81,066	83,804	86,634	89,560	92,585	95,712	98,944	102,286
H Line Aband. - Pechstein to E Reservoir	719,346	-	-	-	-	-	-	-	58,533	60,510	62,553	64,666	66,850	69,108	71,442	73,855	76,349	78,928	81,594	84,349
900 Zone Feed Regulator and Pipe	600,000	-	-	-	-	-	-	-	48,822	50,471	52,175	53,937	55,759	57,642	59,589	61,602	63,682	65,833	68,056	70,355
Habitat Conservation Plan	544,648	-	-	-	-	-	-	-	44,318	45,815	47,362	48,961	50,615	52,325	54,092	55,919	57,807	59,760	61,778	63,864
637 Zone Feed Vault and Regulator	300,000	-	-	-	-	-	-	-	24,411	25,235	26,088	26,969	27,880	28,821	29,795	30,801	31,841	32,916	34,028	35,177
C Reservoir Demo and PRV Feed Upgrade	800,000	-	-	-	-	-	-	-	-	630,883	391,314	-	-	-	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	1,800,000	-	-	-	-	-	-	-	-	-	-	1,213,592	1,254,579	-	-	-	-	-	-	-
Total Infrastructure	244,368,245	9,735,919	6,585,000	6,822,908	7,870,891	8,694,637	9,410,864	9,728,705	8,993,807	18,026,577	14,089,022	11,092,643	11,467,285	16,417,928	16,972,425	17,545,650	18,138,236	18,421,670	18,200,610	19,017,586
Non Infrastructure	16,076,085	759,005	439,000	549,306	567,858	587,037	606,864	627,360	648,548	670,452	693,096	716,505	740,704	765,720	791,582	818,316	845,954	874,525	904,061	934,595
San Pasqual Undergrounding (50%)	24,551,715	750,000	8,000,000	16,335,401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	284,996,045	11,244,924	15,024,000	23,707,615	8,438,749	9,281,674	10,017,727	10,356,065	9,642,355	18,697,029	14,782,118	11,809,147	12,207,988	17,183,648	17,764,007	18,363,967	18,984,190	19,296,195	19,104,671	19,952,181

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2021 to 2050
Escalator ENR 3.38% starting FY 2023

Infrastructure	Current Cost	FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047	FY 2048	FY 2049	FY 2050
HB Reservoir Rehabilitation	3,391,441	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	50,000,000	4,769,168	-	-	-	-	-	-	-	-	-	-
Ditch Repair	2,186,277	-	-	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	120,000,000	12,849,162	13,283,129	13,731,752	14,195,527	14,674,965	15,170,596	15,682,966	16,212,641	-	-	-
Well Field Repair/Replacement (65%), Sipl	6,956,076	-	-	-	-	-	-	-	-	-	-	-
Paseo Santa Fe Project	428,611	-	-	-	-	-	-	-	-	-	-	-
E 43 S. Santa Fe Pipeline - E 43 Regulator	116,494	-	-	-	-	-	-	-	-	-	-	-
Lita Lane Pipeline Extension	81,000	-	-	-	-	-	-	-	-	-	-	-
Four Res Rehab	20,000	-	-	-	-	-	-	-	-	-	-	-
E. Reservoir Replacement/Upsize/Pump S	11,500,000	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	1,350,000	-	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	9,000,000	-	-	-	-	-	-	-	-	-	-	-
A Reservoir	5,000,000	-	-	-	-	-	-	-	-	-	-	-
Calle Maria Pipeline Extension	200,000	-	-	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	14,100,000	-	-	-	-	-	-	-	-	-	-	-
Pechstein Reservoir Secondary Feed	5,100,000	618,214	639,094	660,679	-	-	-	-	-	-	-	-
CO SD, S. Santa Fe Ave - Widening Project	4,110,549	498,275	515,103	532,500	-	-	-	-	-	-	-	-
San Marcos, S. Santa Fe Wide - Smilax to E	256,909	-	-	-	-	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	3,773,638	457,435	472,884	488,855	-	-	-	-	-	-	-	-
Valve Rehab on Dam Outlet	220,942	-	-	-	-	-	-	-	-	-	-	-
Santa Fe - Civic to Postal	940,000	113,945	117,794	121,772	-	-	-	-	-	-	-	-
HB Pipeline	872,314	105,741	109,312	113,004	-	-	-	-	-	-	-	-
H Line Aband. - Pechstein to E Reservoir	719,346	87,198	90,143	93,188	-	-	-	-	-	-	-	-
900 Zone Feed Regulator and Pipe	600,000	72,731	75,188	77,727	-	-	-	-	-	-	-	-
Habitat Conservation Plan	544,648	66,021	68,251	70,556	-	-	-	-	-	-	-	-
637 Zone Feed Vault and Regulator	300,000	36,366	37,594	38,863	-	-	-	-	-	-	-	-
C Reservoir Demo and PRV Feed Upgrade	800,000	-	-	-	-	-	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	1,800,000	-	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	244,368,245	19,674,256	15,408,491	15,928,896	14,195,527	14,674,965	15,170,596	15,682,966	16,212,641	-	-	-
Non Infrastructure	16,076,085	966,160	998,791	1,032,524	1,067,396	1,103,447	1,140,714	1,179,241	1,219,068	1,260,241	1,302,804	1,346,805
San Pasqual Undergrounding (50%)	24,551,715	-	-	-	-	-	-	-	-	-	-	-
Total	284,996,045	20,640,416	16,407,282	16,961,420	15,262,923	15,778,412	16,311,310	16,862,207	17,431,710	1,260,241	1,302,804	1,346,805

Vista Irrigation District
 Analysis of Delinquent Accounts
 As of May 25, 2021

Cycle	Accounts that would have been locked	Total number of accounts	% of Accounts that would have been locked	Accounts with +1 bills past due	% of Accounts with +1 bills past due	Total Amount Past Due	Total Amount Billed per Cycle	% of Total Amount Billed that are Past Due
1	43	2,250		23		\$ 40,371.72	\$ 3,970,384.26	
2	72	3,248		36		42,074.48	4,826,866.85	
3	70	3,113		36		36,743.59	5,145,681.44	
4	66	4,549		29		32,053.33	7,405,676.75	
5	43	2,790		28		28,997.57	4,322,853.89	
6	48	3,251		28		29,504.30	5,282,592.78	
7	44	3,082		25		26,855.69	4,450,902.75	
8	56	3,163		22		30,837.77	5,338,818.68	
9	13	2,604		9		11,028.38	17,681,892.47	
	<u>455</u>	<u>28,050</u>	<u>1.62%</u>	<u>236</u>	<u>0.84%</u>	<u>\$ 278,466.83</u>	<u>\$58,425,669.87</u>	<u>0.48%</u>

A total of 1,010 letters have been sent to delinquent customers.

Out of the letters sent, 263 have generated payments in full (26%), 168 have yielded partial payments (17%), and 75 have prompted inquiries or an arrangement to pay (7%).

Vista Irrigation District

Vehicle and Equipment List

Vista Irrigation District owns three classes of diesel-powered vehicles and equipment that are required to meet compliance regulations set by the California Air Resources Board (CARB). These classes include on-road, off-road and portable fleet.

The District's on-road diesel fleet are required to meet CARB requirements for fleets operated by public agencies and utilities (PAU). Older vehicles in PAU fleet that have a Gross Vehicle Weight Rating greater than 14,000 pounds must apply Best Available Control Technology (BACT) based on engine model year. BACT requirements are typically met by the installation of a diesel particulate filter or a replacement engine that meets specified emission standards. Currently, all of the District's diesel fleet that fall into these guidelines have been retrofitted with diesel particulate filters or have been designated as a "low-use" vehicle.

The District's off-road diesel fleet consists of construction equipment such as backhoes, excavators and loaders. CARB's off-road compliance aims to reduce oxides of nitrogen and diesel particulate matter in off-road heavy-duty diesel vehicles. To meet compliance with the regulations, fleet owners must annually report the engine model year and horsepower data for each vehicle in the fleet to calculate their fleet average index. The fleet average index is an indicator of a fleet's overall emissions. Currently, the District's off-road fleet index meets performance requirements through January 1, 2028.

Portable fleet requirements apply to diesel fuel-engines having a rated brake horsepower (bhp) of 50 or greater. Engines rated at 50 bhp or greater are subject CARB's Airborne Toxic Control Measure (ATCM). The ATCM fleet emission standards to reduce diesel particulate matter became effective in 2013 with progressively more stringent standards taking place in 2017 and 2020. In response to these progressive emissions standards, the District has had to designate some of its portable fleet as "low-use" to continue to keep and operate the equipment after 2020. Low-use engines are permitted to operate for any purpose up to 200 hours in a calendar year and may be operated over this limit if used in an emergency event.

In FY2022, the District has budget \$249,000 for fleet and equipment replacement. Over the next three budget periods, estimated costs for fleet and equipment replacement are \$495,000 (FY2023), \$497,000 (FY2024) and \$447,000 (FY2025).

Below is a list of the District's current fleet and estimated retirement years of each vehicle.

ON-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2989	Truck #1 '05 Ford F550 w/particulate filter	06/02/2005	Trucks	Diesel	2021
3038	SUV #59 '07 Ford Escape	03/23/2007	Vehicles	Hybrid	2021
2855	Truck #06 '02 Chevy 2500	07/16/2002	Trucks	Gas	2022-2023
2385	Truck #07 '98 Ford Flatbed w/particulate filter	02/12/1998	Trucks	Diesel	2022-2023
2994	Truck #17 '06 Ford F150	12/16/2005	Trucks	Gas	2022-2023
2824	Truck #48 '02 Ford F550 w/particulate filter	06/07/2002	Trucks	Diesel	2022-2023
2570	Truck #66 '99 Ford F550	03/11/1999	Trucks	Gas	2022-2023
1804	Truck #67 '90 Chevy Dump - Henshaw	05/31/1990	Trucks	Gas	2022-2023
2631	Truck #79 '00 Ford F250	04/03/2000	Trucks	Gas	2022-2023
1806	Truck #05 '95 Ford F700	07/22/1994	Trucks	Gas	2022-2024
2996	Truck #14 '06 Chevy Colorado	01/26/2006	Trucks	Gas	2022-2024
2997	Truck #15 '06 Ford F250	01/26/2006	Trucks	Gas	2022-2024
2630	Truck #22 '99 Sterling dump truck w/particulate filter	04/10/2000	Trucks	Diesel	2022-2024
2935	Auto #50 '04 Chevy Malibu	04/23/2004	Vehicles	Gas	2022-2024
3065	Auto #09 '07 Chevy Malibu	10/19/2007	Vehicles	Gas	2022-2024
3045	Truck #63 '07 Ford Ranger	05/02/2007	Trucks	Gas	2023-2025
3339	Truck #45 '15 Ford F250	04/14/2015	Trucks	Gas	2023-2025
3023	Truck #52 '07 International Dump w/particulate filter	12/19/2006	Trucks	Diesel	2023-2025
3367	Truck #61 '15 Ford F250 - Henshaw	12/03/2015	Trucks	Gas	2023-2025
3379	Truck #62 '16 Ford F250 - Henshaw	03/28/2016	Trucks	Gas	2023-2025
3091	Truck #49 '08 Ford F250	07/28/2008	Trucks	Diesel	2023-2025
3304	Truck #13 '13 Ford F150	04/24/2014	Trucks	Gas	2024-2026
3303	Truck #18 '13 Ford F150	04/24/2014	Trucks	Gas	2024-2026
2704	Truck #37 '02 Chevy 1500	11/14/2001	Trucks	Gas	2024-2026
3127	Truck #73 '09 Chevy Colorado	04/10/2009	Trucks	Gas	2024-2026
1085	* Truck #64 '89 Ford w/ well rig - Henshaw	05/04/1989	Trucks	Diesel	2024-2029
3006	* Truck #26 '00 Water, Cummins 8.3 Diesel - Henshaw	08/07/2006	Trucks	Diesel	2024-2029
3276	Truck #24 '13 Ford F150	04/23/2013	Trucks	Gas	2025-2027
3340	Truck #39 '15 Ford F250	04/14/2015	Trucks	Gas	2025-2027
3341	Truck #43 '15 Ford F250	04/14/2015	Trucks	Gas	2025-2027
3460	Truck #40 '17 Ford F250 - Henshaw	07/06/2017	Trucks	Gas	2025-2027
3314	Truck #20 '15 Ford F350	09/05/2014	Trucks	Gas	2026-2028
3385	Truck #47 '16 Ford F250	06/06/2016	Trucks	Gas	2026-2028
3249	Auto #12 '12 Chevy Malibu	10/23/2012	Vehicles	Gas	2026-2028

* Low Use

ON-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
3422	Truck #41 '17 Ford F250	02/24/2017	Trucks	Gas	2027-2029
3211	Truck #44 '12 International Dump	09/01/2011	Trucks	Diesel	2027-2029
3419	Truck #74 '17 Toyota	01/04/2017	Trucks	Gas	2027-2029
3275	Truck #35 '13 Toyota Tacoma	05/02/2013	Trucks	Gas	2028-2030
3488	Truck #16 '18 Ford F150	04/24/2018	Trucks	Gas	2028-2030
3411	Truck #21 '17 Ford F550	10/27/2016	Trucks	Gas	2028-2030
3412	Truck #28 '12 Ford F750 Water, Diesel	11/21/2016	Trucks	Diesel	2028-2030
3313	Truck #29 '14 Toyota Tacoma	07/29/2014	Trucks	Gas	2029-2031
3417	Van #71 '15 Chev Express	12/22/2016	Vehicles	Gas	2029-2031
3489	Truck #55 '18 Ford F250	04/25/2018	Trucks	Gas	2029-2031
3423	Truck #33 '17 Ford F250	02/21/2017	Trucks	Gas	2029-2031
3533	Truck #2 '19 Ford F250	02/26/2019	Trucks	Gas	2029-2031
3329	SUV #36 '15 Ford Expedition	01/28/2015	Vehicles	Gas	2029-2034
3462	Truck #65 '17 Ford F650	09/11/2017	Trucks	Diesel	2029-2034
3292	Truck #03 '14 Kenworth Diesel Dump	03/11/2014	Trucks	Diesel	2029-2034
3410	Truck #10 '17 Ford F-550 (FA3409 Valve Operator)	10/25/2016	Trucks	Gas	2029-2034
3358	Truck #08 '14 Toyota Tacoma	10/01/2015	Trucks	Gas	2030-2032
3328	Truck #32 '15 Toyota Tacoma	01/27/2015	Trucks	Gas	2030-2032
3451	SUV #38 '17 Ford Expedition	04/24/2017	Vehicles	Gas	2031-2036
3474	Truck #46 '17 Toyota Tacoma	11/02/2017	Trucks	Gas	2032-2034
3564	Truck #69 '20 Ford F250	06/04/2020	Vehicles	Gas	2032-2035
3510	Truck #56 '18 Toyota Tacoma	09/17/2018	Trucks	Gas	2033-2035
3342	Truck #54 '15 International Workstar	05/19/2015	Trucks	Diesel	2035-2040
3577	Truck # 4 '21 Kenworth Dump	11/03/2020	Trucks	Diesel	2035-2040
3571	Truck #75 '21 Ford F650	07/03/2020	Trucks	Diesel	2038-2040
3588	Truck #85 '21 Ford F650	01/04/2021	Trucks	Diesel	2038-2040

OFF-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2060	Loader #B-12 Skip Case - Henshaw	10/17/1990	Const	Diesel	2021
2073	Trencher #B-13 '95 - Henshaw	03/23/1995	Const	Diesel	2022-2024
2627	Loader #B-16 Skid Steer	06/23/2000	Const	Diesel	2022-2024
2729	Backhoe #B-18 Loader	09/30/2000	Const	Diesel	2022-2024

OFF-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
1073	Forklift #C-3 '92 - Henshaw	01/09/1992	Misc	Gas	2022-2024
2058	Forklift #F-1 '86 Case 586E	07/31/1986	Misc	Diesel	2023-2025
2982	Loader #B-20 Skid Steer	09/01/2005	Const	Diesel	2023-2025
3003	Backhoe #B-06 Loader	06/29/2006	Const	Diesel	2023-2028
2921	Boom Lift Genie	12/10/2003	Misc	Electric	2024-2029
2783	Forklift #F-3 Raymond Reach - Warehouse	11/14/2001	Misc	Electric	2024-2029
1920	Pump #P-16 2.5RB, Diesel Emergency portable	05/10/1993	Misc	Diesel	2024-2029
2924	Loader #L-4 Caterpillar 924G	01/15/2004	Const	Diesel	2025-2030
3240	Backhoe #B-21 Loader	09/26/2012	Const	Diesel	2027-2032
3264	Backhoe #B-22 Loader - Henshaw	12/20/2012	Const	Diesel	2027-2032
3372	Backhoe #B-23 Loader	12/29/2015	Const	Diesel	2028-2033
3509	Tractor #M-4 John Deere mower - Henshaw	07/30/2018	Const	Diesel	2028-2033
3473	Excavator #E-1, Volvo	10/30/2017	Const	Diesel	2029-2034
3511	Excavator #E-2, Compact Volvo	09/27/2018	Const	Diesel	2030-2035
3553	Backhoe #B-24 Loader	08/20/2019	Const	Diesel	2032-2037
3515	Loader #L-6 Caterpillar 926M	11/21/2018	Const	Diesel	2033-2038

PORTABLE EQUIPMENT

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2866	Trailer #T-19 Zieman, GVWR 27,570	08/30/2002	Const	NA	2022-2023
2095	Generator #G-9 Whisperwatt 11kW	06/28/1991	Const	Diesel	2024-2029
2622	* Compressor #A-10 Sullair	11/18/1999	Const	Diesel	2024-2029
2567	* Compressor #A-6 Sullair	02/18/1999	Const	Diesel	2024-2029
2582	Light Tower #L-3 Amida 4-1000W, w/diesel generator	04/12/1999	Const	Diesel	2025-2027
3010	Trailer #T-22 Zieman, GVWR 33,200	09/13/2006	Const	NA	2025-2027
3058	Trailer #T-23 Zieman, GVWR 15,000	08/14/2007	Const	NA	2025-2027
2577	Trailer #T-11 Zieman, GVWR 9,999	05/18/1999	Const	NA	2027-2029
2891	* Compressor #A-8 Sullair - Henshaw	01/16/2003	Const	Diesel	2028-2033
2747	Trailer #T-18 Traffic Signal	06/30/2001	Const	NA	2029-2034
2948	* Generator #G-24 Multiquip 320kW	06/30/2004	Const	Diesel	2029-2034
2985	* Generator #G-25 Multiquip 120kW	09/20/2005	Const	Diesel	2030-2035
3408	Brush Chipper #C-5	10/26/2016	Const	Gas	2031-2036

* Low Use

PORTABLE EQUIPMENT

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
3576	Excavator #VM-2 Vacuum, Ditch Witch	11/07/2020	Const	Gas	2031-2036
3463	Light Tower #L-2 Allmand NL5000	10/06/2017	Const	Diesel	2032-2037
3517	Asphalt Zipper AZ-2, AZ-360E	12/27/2018	Const	Diesel	2033-2038
3484	Trailer #T-2 Ziemann, GVWR 44,320	03/23/2018	Const	NA	2038-2043
3519	Trailer #T-4 Ziemann, GVWR 44,320	12/21/2018	Const	NA	2038-2043
3518	Trailer #T-7 Ziemann, GVWR 44,320	12/21/2018	Const	NA	2038-2043
NA	Trailer #T-8 Kaufman GVWR 86,000	04/13/2020	Const	NA	2040-2045
3554	Trailer #T-12 Playcraft 5x10 Dump, GVWR 7,000	11/01/2019	Const	NA	2040-2045
3555	Trailer #T-13 Playcraft 4x8 Dump, GVWR 5,200	01/9/2020	Const	NA	2040-2045

Vista Irrigation District CURRENT DISTRICT MEMBERSHIPS

Organization	Exp Date	Member Name	Amount	Fee Calculation Basis
Association of California Water Agencies	12/31/21	District	\$ 25,255.00	Fee based on operating expenses
American Water Works Association	12/31/21	District- Hodgkiss, D Smith, Whitman, Wolinski, Farris, Gordon, Thorpe, Keppler	\$ 7,059.00	\$6177.00 - fee based on 25-50K customer connections; CA-NV \$210.00; additional active member \$672.00
Association of State Dam Safety Officers	02/28/22	M Saltz	\$ 55.00	
Association of State Dam Safety Officers	04/30/22	D Smith	\$ 55.00	
CA Society of Municipal Finance Officers	12/31/21	M Kelleher	\$ 110.00	
CA Society of Municipal Finance Officers	12/31/21	S Goodrick	\$ 110.00	
CA Society of Municipal Finance Officers	12/31/21	B True	\$ 110.00	
California Association of Public Procurement Officials	02/28/22	C Moyer	\$ 130.00	
California Chamber of Commerce	01/03/22	District	\$ 849.00	
California Special District Association - National	12/31/21	District	\$ 7,805.00	Fee based on annual operating budget
California Special District Association - SD Local	06/30/21	District	\$ 150.00	Fee based on operating budgets greater than \$2 million
Government Finance Officers Association	09/30/21	M Kelleher	\$ 160.00	
Government Finance Officers Association	01/31/22	S Goodrick	\$ 150.00	
Government Finance Officers Association	03/31/22	B True	\$ 150.00	
Groundwater Resources Association	12/31/21	D Smith	\$ 100.00	
Groundwater Resources Association	12/31/21	M Saltz	\$ 100.00	
Groundwater Resources Association	12/21/21	R Vasquez	\$ 125.00	
International Public Mgmt Assoc for Human Resources-National	11/30/21	Zamora, Hodgkiss, Thorpe	\$ 417.00	
North San Diego County Employment Relations Consortium	06/30/21	District	\$ 4,150.00	(Liebert Cassidy)
Pacific Safety Center	10/31/21	District	\$ 280.00	Fee based on up to 250 employees
Society for Human Resources Management	08/31/21	P Zamora	\$ 219.00	
Vista Chamber Of Commerce	12/31/21	District	\$ 955.00	
WaterISAC	12/31/21	Wolinski, Wuerth, Farris, Gordon, Thorpe	\$ 2,099.00	
			<u>\$ 50,593.00</u>	



STAFF REPORT

Agenda Item: 10

Board Meeting Date: June 2, 2021
Prepared By: Shallako Goodrick
Reviewed By: Marlene Kelleher
Approved By: Brett Hodgkiss

SUBJECT: SELECTION OF FIRM FOR AUDITING SERVICES

RECOMMENDATION: Authorize the General Manager to enter into a contract with Davis Farr LLP for auditing services for three years of auditing services, with the option to extend on a year-by-year basis for two additional years.

PRIOR BOARD ACTION:

06/22/16 Accepted the original proposal for three years of auditing services by White Nelson Diehl Evans LLP

04/07/21 Approved the request for proposal (RFP) for auditing services

FISCAL IMPACT: The proposed auditing fees for the first, second, and third years are \$24,000, \$24,500 and \$25,000, respectively. Last year’s auditing fees were \$24,650.

SUMMARY: After evaluating the proposals submitted for consideration and based upon the criteria established in the RFP, Davis Farr LLP ranked the highest.

DETAILED REPORT: Eleven accounting firms were sent an RFP for auditing services and four submitted proposals. The table below shows a listing of auditing firms that were sent RFPs and whether or not they submitted a proposal.

Firm Name	Proposal Submitted	Proposal Not Submitted
Davis Farr	X	
Eide Bailly	X	
Fechter & Company		X
Jacobson & Jarvis		X
KPMG		X
Lance, Soll & Lunghard		X
Leaf & Cole		X
Macias Gini & O'Connell		X
Nigro & Nigro	X	
Teaman Ramirez & Smith		X
The Pun Group	X	

Staff reviewed the proposals submitted based on the following criteria: understanding of the engagement, acceptability of audit approach and ability to meet deadlines, qualifications of assigned individuals, experience in the past five years auditing water/irrigation districts (especially those that are members of the San Diego County Water Authority), reference checks and overall fees. Of the proposals submitted, three were found to meet the requirements of the RFP.

After reviewing the proposals from the qualified firms, staff ranked Davis Farr the highest using the District's rating criteria. Below is a summary ranking of the qualified proposals received and their associated costs during the first three years of the engagement.

Rank	Firm Name	FY 2021	FY 2022	FY 2023	Grand Total
1	Davis Farr	\$24,000	\$24,500	\$25,000	\$73,500
2	The Pun Group	\$26,000	\$26,780	\$27,583	\$80,363
3	Eide Bailly	\$45,000	\$45,000	\$45,000	\$135,000

ATTACHMENT: Proposal from Davis Farr LLP



PROPOSAL FOR
PROFESSIONAL AUDITING
SERVICES

Prepared By:

Davis Farr LLP
5927 Priestly Drive | Suite 201
Carlsbad, CA 92008

Contact Person:

Shannon Ayala, CPA | Partner
Office: 760.536.5140 | Direct: 760.298.5872
Email: sayala@davisfarr.com



Vista Irrigation District

1391 Engineer Street
Vista, CA 92081

April 28, 2021

Table of Contents

Section A – About Davis Farr LLP.....	1
Section B – Qualifications and Related Experience.....	3
Section C – Client References.....	4
Section D – Proposed Staffing.....	5
Section E – Work Plan	6
Section F – Implementation of New GASB Pronouncements.....	8
Section G – Scope of Work.....	9
Section H – Proposed Timing of the Audit for FY 20/21.....	9
Section I – Proposed Fees and Segmentation of the Audit	10

APPENDIX

Resumes

Peer Review Documentation

April 28, 2021

Vista Irrigation District
1391 Engineer Street
Vista, CA 92081

We are pleased to provide our proposal to perform audit services to the Vista Irrigation District (“VID”) for the fiscal years ending June 30, 2021 through 2023, with optional extensions through 2025.

Our service philosophy is one of open and constant communication, a proactive approach and responsive, value-added services. We will listen to your ideas and concerns and will bring creative solutions to you in both financial and other operational areas. We are aware that while VID have solicited numerous proposals, Davis Farr LLP would be your best selection for the following reasons which are set forth in greater detail in our proposal:

- We take a proactive leadership role in local government accounting and auditing issues. Jennifer Farr, one of the founding Partners, is the current Chair of the Government Accounting and Audit Committee of the CalCPA Society and our Partners are active members of the CSMFO Professional Standards Committee, the GFOA Special Review Committee, and other organizations. Our Partners are frequent speakers on technical topics at conferences and training events throughout California, including the recent CSMFO Annual Conference.
- We currently provide audit services to over 15 water districts in Southern California. Our deep understanding of the issues facing California governments and water districts enables us to provide high quality audit services to VID.
- We extensively utilize data mining software to evaluate anomalies in your accounting data. This helps focus our auditors’ attention on potential errors in the accounting records and transactions that could be more susceptible to fraud.

We appreciate the opportunity to share our credentials and look forward to developing our professional relationship. Our proposal remains a firm and irrevocable offer for 90 days. We are able to meet the requirements of the Draft Agreement of Services. We take no exceptions to the RFP. I look forward to you contacting me so that I may answer further any questions which you may have. You may contact me at (760) 298-5872.

Very truly yours,



Shannon Ayala, CPA
Partner

Section A – About Davis Farr LLP

Background Information – Davis Farr LLP is a full-service regional accounting firm that specializes in providing attest and advisory services to federal, state, and local governments out of our California and Washington offices. This engagement would be serviced by our Carlsbad office. Our personnel have served governmental entities for over 30 years. A breakdown of our government audit personnel by classification is provided below.

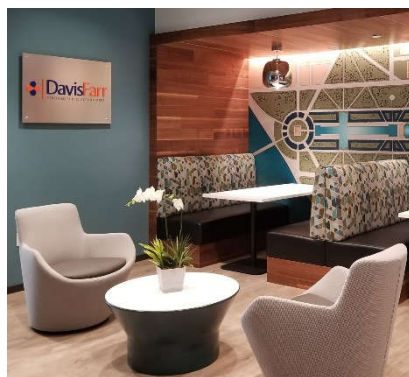
License to Practice in California – Davis Farr LLP and all key personnel are licensed with the California State Board of Accountancy to practice as independent certified public accountants.

Independence – Davis Farr LLP is independent with respect to VID as defined by U.S. General Accounting Office’s *Government Auditing Standards* and Generally Accepted Auditing Standards. Neither Davis Farr LLP nor the key personnel have any potential or real conflicts of interest.

Insurance – Davis Farr LLP has sufficient insurance coverage to meet or exceed VID’s requirements and will provide insurance certificates to VID prior to entering into a contract.

Quality Control – Davis Farr LLP and its Partners are members of the American Institute of Certified Public Accountants (AICPA) and is a member of the AICPA’s Government Audit Quality Center. Our firm is a voluntary participant in the AICPA Peer Review Program. Included in the appendix is our most recent Peer Review report where our firm received a *Pass*. A *Pass* demonstrates the highest level of quality control in a Peer Review. The Peer Review included a review of government engagements. There has been no disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

Training – Every professional of the firm participates in continuing professional education courses. Each person is required to take at least 80 hours of training over a two-year period including 24 hours a year specific to government accounting and audit topics. Courses cover a wide spectrum of professional and technical subjects, and include Fraud, Professional Ethics and Governmental Accounting and Auditing topics to help the practitioner maintain his/her professional expertise.



Classification	Number of Employees
<i>Partners</i>	7
<i>Managers</i>	8
<i>Supervisors</i>	4
<i>Seniors</i>	17
<i>Staff</i>	13
<i>Administrative</i>	3
<i>Total personnel</i>	52



Professional Affiliations

Government Audit Quality Center – Davis Farr LLP is a member of the Government Audit Quality Center (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.

National Registry of CPE Sponsors – Davis Farr LLP is registered to provide continuing professional education through the National Association of State Board of Accountancy (NASBA). NASBA recognizes CPE program sponsors who provide continuing professional education programs in accordance with nationally recognized standards. We provide CPE to our clients at our annual GASB Update.

CalCPA – Many of the CPAs employed by Davis Farr LLP are members of CalCPA and regularly participate in chapter meetings, education, and events. CalCPA recognized one of Davis Farr LLP’s partners with their **Women to Watch** award in the Experienced Leader category. Davis Farr presented at the 2020 **Women’s Leadership Forum**. Davis Farr LLP partners are also members of the **Governmental Accounting and Auditing Committee** of the CalCPA and founding firm Partner Jennifer Farr is the current Chair of the Committee.

American Institute of CPAs – Davis Farr LLP and the firm’s Partners are members of the American Institute of CPAs (AICPA). The AICPA develops standards for audits, provides educational guidance materials to its members, and monitors and enforces compliance with the profession’s technical and ethical standards.

CSMFO – The Partners of Davis Farr LLP are members of the California Society of Municipal Finance Officers (CSMFO), the statewide organization serving all California municipal finance professionals. Firm personnel regularly attend CSMFO Chapter Meetings and Conferences. The Partners of Davis Farr LLP are frequent presenters on accounting and auditing technical topics at Chapter Meetings and Conferences. Davis Farr presented at the annual CSMFO conference in February 2021.

GFOA – The Government Finance Officers Association (GFOA) enhances and promotes the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit. The Partners of Davis Farr LLP are members of the Certificate of Achievement Program’s Special Review Committee. The Committee reviews Comprehensive Annual Financial Reports submitted to GFOA for the Excellence in Financial Reporting Award Program.



Section B – Qualifications and Related Experience

Davis Farr LLP is a leader in the local government sector throughout the Southern California Area. Currently, we service approximately 60 local, state, and federal government entities. Davis Farr LLP services routinely provided to our clients include, but are not limited to:



Our government expertise includes Cities, Special Districts, and other Governmental entities. Among the government agencies that the professionals of Davis Farr LLP have served recently are the following:

- City of Avalon
- City of Carlsbad
- City of Commerce
- City of Coronado
- City of Costa Mesa
- City of Cypress
- City of Delano
- City of Encinitas
- City of Fontana
- City of Garden Grove
- City of Huntington Beach
- City of Indio
- City of Irvine
- City of Laguna Niguel
- City of Los Angeles
- City of Mission Viejo
- City of Newport Beach
- City of Poway
- City of Rancho Santa Margarita
- City of Santee
- City of South Gate
- City of Vista
- County Los Angeles
- County of Placer
- County of San Diego
- East Orange County Water District
- Hass Avocado Board
- Irvine Ranch Water District
- Leucadia Wastewater District
- Metropolitan Water District of So CA
- Municipal Water District of So CA
- Orange County LAFCO
- Oxnard Housing Authority
- Placer County Water Agency
- Rancho California Water District
- San Diego Association of Governments
- San Diego County Water Authority
- San Diego LAFCO
- Sweetwater Authority
- Tahoe Regional Planning Agency
- Tahoe Transportation District
- Vallecitos Water District

Section C – Client References

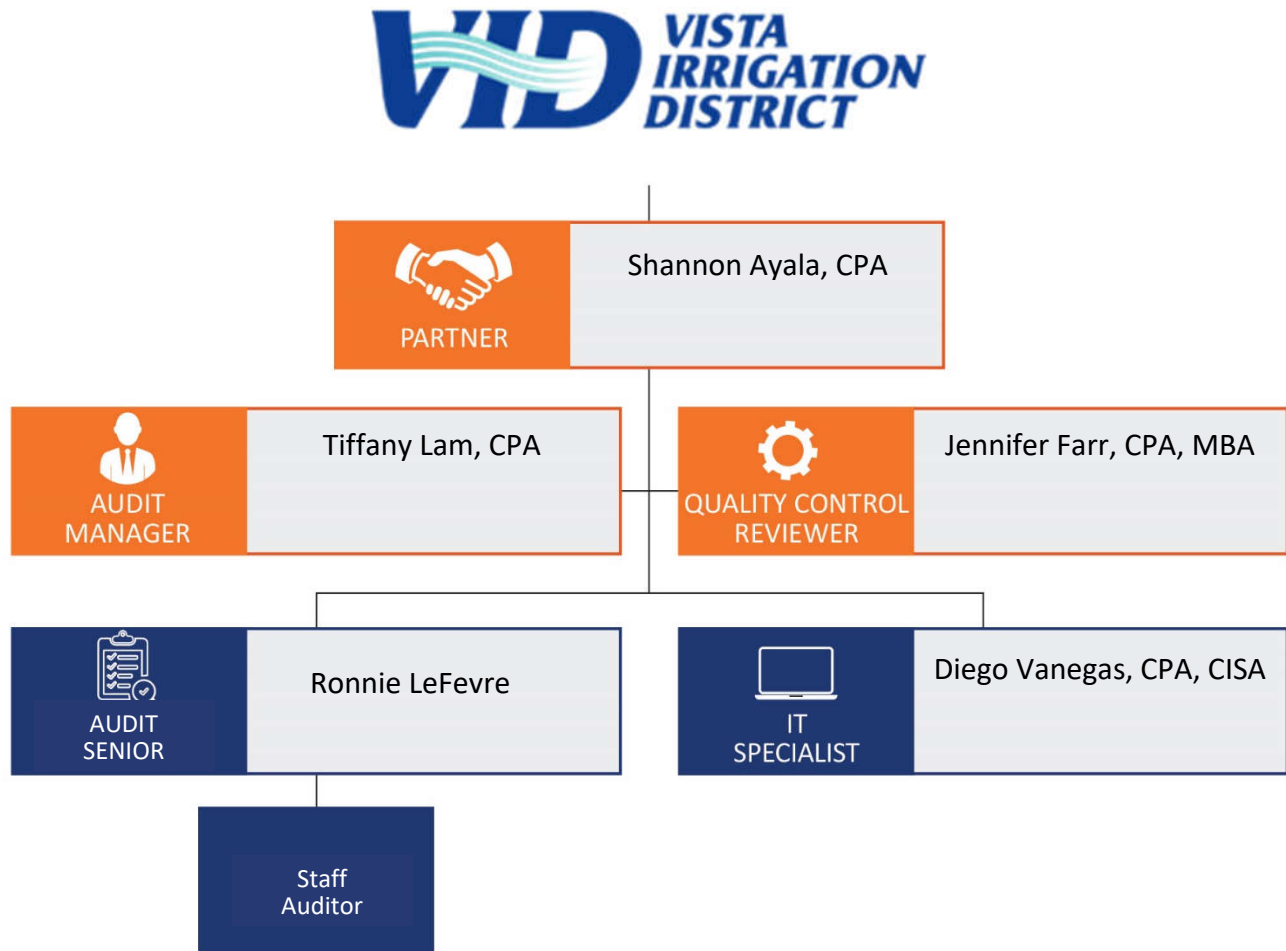
For your convenience, we have listed below references for audit work currently being performed by Davis Farr LLP personnel for several Cities throughout Southern California. For each of the references, we currently serve as independent auditors and have served these clients for a number of years.

CLIENT 1	<p>City of Carlsbad – Carlsbad MWD 1635 Faraday Avenue Carlsbad, CA</p> <p>Ryan Green, Finance Director 760.602.2414 rgreen@carlsbadca.gov</p>	<p><i>Financial Statement Audit of the City, including the Water District</i></p>	700 Hours
CLIENT 2	<p>City of Encinitas – San Dieguito WD 505 S. Vulcan Avenue Encinitas, CA</p> <p>Teresa McBroome, Director of Finance 760.633.2772 tmcbroome@encinitasca.gov</p>	<p><i>Financial Statement Audit of City, including the Water District</i></p>	650 Hours
CLIENT 3	<p>San Diego County Water Authority 4677 Overland Avenue San Diego, CA</p> <p>Chris Woidzik, Controller 858.522.6679 cwoidzik@sdcwa.org</p>	<p><i>Financial Statement Audit of the Authority and Quantification Settlement Agreement</i></p>	325 Hours
CLIENT 4	<p>Vallecitos Water District 201 Vallecitos De Oro San Marcos, CA</p> <p>Wes Owen, Finance Manager 760.744.0460 wowen@vwd.org</p>	<p><i>Financial Statement Audit of District</i></p>	250 Hours
CLIENT 5	<p>Sweetwater Authority – South Bay ID 505 Garrett Avenue Chula Vista, CA</p> <p>Rich Stevenson, Director of Finance 619.409.6711 rstevenson@sweetwater.org</p>	<p><i>Financial Statement Audit of the Authority and South Bay Irrigation District</i></p>	250 Hours

Section D – Proposed Staffing

The successful outcome of any audit requires personnel with the managerial and technical skills to perform the work required. The engagement team who will serve VID have served together as a team of professionals on numerous financial audit examinations of local government entities. Key personnel include the Partner, Manager, and Senior Auditor. Key personnel will not be removed or replaced without the prior written concurrence of VID.

We believe that efficient administrative management and supervision of the audits is an extremely critical factor in achieving the desired results for VID. In that regard, our proposal organizational structure for providing independent auditing services is as follows:



Section E – Work Plan

Davis Farr plans and conducts our engagements in the most efficient manner possible, and our audit approach is unique with regard to the following:

- Our firm is sensitive to the priorities and work requirements of our clients. We work around the schedules of our clients when scheduling segments of the audit or requesting documentation in order to minimize disruption of VID staff and to complete the audit in a timely manner.
- Whenever possible, we use accounting support already prepared by VID staff to avoid duplication or unnecessary requests for audit supporting schedules. Typically, we request support for balance sheet items, the year ending trial balance and cash and long-term debt confirmations.
- Our firm's expertise is in governmental auditing. Our auditors are GASB experts and skilled at addressing audit issues that are specific to local governments. You will not spend time training our personnel.
- When formulating internal control recommendations, we obtain a thorough understanding of the specific circumstances at VID to provide a tailored, practical recommendation.
- Throughout the year we are a resource to our clients in providing accounting advice, researching technical questions, dealing with tax problems, and helping with other problems as they arise.

Audit Software - We utilize CaseWare audit software for the electronic copy of VID workpapers. We have the ability to accept audit documentation in either hard copy or electronic format. CaseWare allows us the ability to import trial balances that can be provided in either excel or a text document. Some of the benefits of using CaseWare trial balance software are as follows:

- We create our own lead sheets (i.e., analytical review comparison schedules). This limits the amount of time finance staff spends creating audit schedules. Our software automatically generates analytical review reports by account number for ease of analyzing significant fluctuations between fiscal years.
- We can link the financial statement schedules directly to the CaseWare trial balances. As a result, we can provide VID with financial statements almost immediately after receiving the trial balance from VID. Additionally, journal entries are easy to post to the financial statement schedules and the risk of data entry error is minimized.
- We can provide VID with reports showing the grouping of the financial statement schedules for ease of review by VID staff. These reports show each account grouped to a specific financial statement line item as well as journal entries that are posted during the audit.

Data Mining Software - We have a dedicated team of personnel trained to use special data mining software, IDEA. Our software uses source data from your accounting system to search for anomalies, such as duplicate or voided checks, cross-referencing vendor addresses with employee addresses, detecting accounting transactions recorded on the weekend, reviewing journal entry postings for unauthorized individuals. The IDEA software identifies specific transactions for the auditors to review for potential fraud or error.

Internal Control Evaluation - Our approach to evaluating internal controls involves observation and inquiry. We spend time with the personnel responsible for the accounting cycles to gain an understanding of the processes. We also carefully evaluate your policies and procedures. After our initial evaluation, we identify key controls in your processes and design test to evaluate the effectiveness of those processes. In the initial year of the audit, we will focus on the following accounting cycles:

- Billing and cash receipting
- Capital assets
- Purchase and disbursements
- Payroll
- Investment and cash controls
- Information systems

In future years, we will review the accounting cycles noted above but also look at other processes such as credit card transactions, petty cash, inventory controls, offsite cash receipting, employee reimbursements, contract compliance, and other areas. Our goal is to modify our audit approach every year to further evaluate your internal controls.

Audit Stage	Procedures Performed
<p>Planning and Inquiry</p>	<p>During the planning phase of the audit, we plan to perform the following procedures:</p> <ul style="list-style-type: none"> ✓ Meet with finance personnel to obtain an understanding of significant transactions during the year. ✓ Communicate with the Board of Directors regarding fraud, compliance with laws, and any concerns they have regarding the finances of VID. ✓ Perform internal control evaluations as noted on the previous page. ✓ Determine materiality levels that will be used in selecting audit transactions. ✓ Perform a risk assessment to develop the audit plan for the year. ✓ Review minutes of the Board meetings. ✓ Review important new contracts, bond documents, and agreements. ✓ Evaluate compliance with investments. ✓ Test purchase orders and contract management. ✓ Test a sample of cash disbursements to determine adherence to policies and internal controls. ✓ Perform a review of VID’s information systems and controls. ✓ Perform compliance testing of federal grants, as necessary. ✓ Review the prior audited financial statements and provide feedback to VID staff regarding best practices for financial reporting. ✓ Provide a GASB Update and templates for implementing new accounting standards including the upcoming lease accounting standard.
<p>Year-End Testing</p>	<p>After the books are closed and ready for audit, we will perform our year-end procedures which include the following:</p> <ul style="list-style-type: none"> ✓ We will confirm 100% of all cash and investment balances and test market values provided by your investment custodians. ✓ We will test for proper cutoffs of accounts receivable and grants receivable. ✓ We will confirm and test material notes and loans receivable. ✓ We will test additions and deletions to capital assets. We will review depreciation expense for reasonableness. ✓ We will test interfund transactions including due to/due from other funds and transfers. ✓ We will test current liabilities and perform a search for unrecorded liabilities. ✓ We will review unearned revenue balances for proper cutoffs. ✓ We will test the balances of accrued payroll and employee related liabilities. ✓ We will confirm long-term debt with independent parties, when applicable. ✓ In years of new debt issuances, we will review the journal entry to record the debt to ensure the accuracy of the accounting. ✓ Testing of actuarial valuations and calculations related to pension and OPEB obligations and disclosures under GASB 68 and 75. ✓ Evaluation of claims and judgments payable. ✓ Testing of restrictions and classifications of net position. ✓ Analyze grant revenues and expenses to ensure proper matching within the fiscal year. ✓ Test the reasonableness of interest income, realized, and unrealized gains/losses on investments. ✓ Analytically and substantively test revenues and expenses reported in the financial statements. ✓ We will incorporate an element of unpredictability every year that will focus on an audit area that is not typically considered a high or significant risk area such as petty cash, credit card purchases, new vendors, travel expenses, etc. <p>The aforementioned tests are only a few of the tests performed during the examination and by no means is it meant to be all inclusive. During the final stage of the audit, we will meet with Finance staff to review our audit findings and any adjusting journal entries.</p>

Audit Stage	Procedures Performed
Single Audit Approach	<p>As part of our Single Audit for the years in which VID expends greater than \$750,000, we will perform the following procedures in accordance with the Uniform Guidance:</p> <ul style="list-style-type: none"> ✓ Perform an evaluation of the major programs required to be tested. ✓ Review OMB guidance and the OMB Compliance Supplement for the grant program audited. ✓ Review internal controls for each of the applicable 14 compliance areas for each program audited. ✓ Using AICPA sampling guidance, we will select a sample for each of the applicable 14 compliance areas for each program audited. We will test the sample for compliance with those 14 areas. ✓ Test the indirect cost rate, if applicable. ✓ Review monitoring reports for noncompliance and follow up on the resolution of past noncompliance, if applicable. ✓ Issue a single audit report of federal expenditures. ✓ File the data collection form within the specified deadline.
Completion of the Audit and Preparation of Financial Statements	<p>The nature and extent of the work required is dependent on our assessment of the likelihood of misstatements in the financial statements together with our conclusions from the planning and testing stages of the audit. All of the audit information is then used to reach a conclusion on whether the financial statements taken as a whole conform with generally accepted accounting principles.</p> <ul style="list-style-type: none"> ✓ We will review significant events after year end. ✓ We will review attorney letters for significant legal matters. ✓ We will provide five levels of review on the VID Comprehensive Annual Financial Report. ✓ We will meet with Board of Directors to present the audit results, as requested.

Section F – Implementation of New GASB Pronouncements

VID will be required to implement the following accounting standards during the upcoming fiscal years. Part of our service to you includes consulting on these new auditing standards. A sampling of significant new GASB pronouncements planned or proposed for local governments that will impact VID are listed below:

<p>GASB 84: Fiduciary Activities</p> <p>This statement establishes criteria for identifying fiduciary activities of all state and local governments. The statement describes four fiduciary funds that should be reported, if applicable: (1) pension trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. We will work with the Management to identify the activities required to be reported in these four fund types and provide transition guidance for the fiscal year ending June 30, 2021.</p>	<p>GASB 87: Leases</p> <p>The objective of this statement is to better meet the information needs of the financial statement users by improving accounting and financial reporting for leases by governments. The standard will be effective for the fiscal year ending June 30, 2022.</p>	<p>GASB 94: Public-Private and Public-Public Arrangements</p> <p>The primary objective of this Statement is to provide guidance related to public-private and public-public partnership arrangements in which a government contracts with an operator to provide public services. This statement also provides guidance or accounting and financial reporting for availability payment arrangements in which a government compensates an operator for services in and exchange transaction. This standard will be effective for the fiscal year ending June 30, 2023.</p>	<p>GASB 96: Subscription Based IT Agreements</p> <p>The Statement provides guidance to governments on the accounting and financial reporting for subscription-based information technology arrangements. This Statement is effective for the fiscal year ending June 30, 2023.</p>
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Section G – Scope of Work

Our understanding of the objectives and scope of the work to be performed is as follows:

- We will perform an audit examination of the financial statements of VID for the fiscal years ending June 30, 2021 through 2023, with optional extensions through 2025. Our examination will be conducted in accordance with generally accepted auditing standards, the AICPA Audit and Accounting Guide, Audits of State and Local Government Units, and the Government Auditing Standards issued by the Comptroller General of the United States. We will ensure that the Comprehensive Annual Financial Report is prepared in conformity with the most recent edition of the GAAFR, the GAAFR Update, and subsequent GASB pronouncements.
- When necessary, we will perform a compliance audit of federal expenditures in accordance with the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* in any year VID has federal expenditures of more than \$750,000.
- We will prepare a letter to the Board of Directors summarizing the audit results in accordance with the Codification of Auditing Standards Section 260.
- We will prepare a letter to the Board of Directors reporting matters dealing with internal control that meet the threshold of being a significant deficiency or material weakness, as defined by the Codification of Auditing Standards Section 265. We will immediately report any irregularities or illegal acts that come to our attention to management and/or those charged with governance.
- As requested, we will meet with the Board of Directors to discuss the results of the audit.
- Finally, we perceive the scope of our work as being advisors to VID regarding generally accepted accounting principles. Throughout the year, the management and other finance personnel of VID will have access to us to seek advice in the application of generally accepted accounting principles, advice regarding debt issuance, financial statement preparation and content, tax and any other matters relating to VID. Each year, we will review upcoming accounting standards in a meeting with VID staff.

Section H – Proposed Timing of the Audit for FY 20/21

The following proposed timing is subject to VID’s revision and approval:



Section I – Proposed Fees and Segmentation of the Audit

The following is our estimate of the fees required to perform the audit:

Service Provided	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<i>VID and related reports</i>	\$24,000	\$24,500	\$25,000	\$25,500	\$25,500
<i>Single audit and related reports</i>	3,500	3,500	3,500	3,600	3,600
Total Fiscal Year Services	\$27,500	\$28,000	\$28,500	\$29,100	\$29,100

The following is our estimate of the hours by professional classification required to perform the audit:

Classification	Hours	Percentage
<i>Partner</i>	16	6%
<i>Manager</i>	24	10%
<i>Audit Senior</i>	120	48%
<i>Staff Auditor</i>	90	36%
Total	250	100%

For work performed outside the engagement, our hourly rates by classification are as follows:

Classification	Hourly Rate
<i>Partner</i>	\$180
<i>Manager</i>	\$150
<i>Audit Senior</i>	\$110
<i>Staff Auditors</i>	\$90

RFP FORMS



ATTACHMENT 1
AUDIT SERVICE
SUMMARY FEE RESPONSE SHEET

Services	Fiscal Year Ending 6/30/21	Fiscal Year Ending 6/30/22	Fiscal Year Ending 6/30/23
Financial Audit; and up to 20 hrs of consultation; and any communication at the end of the contract. (inclusive of all out-of-pocket expenses)	\$24,000	\$24,500	\$25,000
Hourly rates:			
Partner	\$180	\$180	\$180
Manager	\$150	\$150	\$150
Staff	\$90	\$90	\$90
Clerical			
Other <u>Senior</u>	\$110	\$110	\$110

APPENDIX





Shannon Ayala, CPA

Partner

Ms. Ayala will serve as the Partner on this audit. She will oversee the project to ensure all required deadlines are met, provide technical assistance to the audit teams, and review the final reports before they are released. Ms. Ayala is a Certified Public Accountant with twenty years of audit experience, spending most of that time on audits for local governments in San Diego County. Ms. Ayala has performed financial statement audits of cities and special districts; grant specific audits of funds awarded by Federal, state, and county governments; Single Audits in accordance with Uniform Guidance, and compliance audits.

Employment History

- Davis Farr LLP – Since 2015
- National CPA Firm – 10 years
- Lennar Homes – 2 years

Education

- Bachelor of Science - Accounting (San Diego State University)

Licenses / Registrations

- California CPA Certificate No. 88126

Professional Affiliations & Awards

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- California Society of Municipal Finance Officers

AUDITS OF GOVERNMENTAL AGENCIES

- ✓ City of Carlsbad
 - ✓ City of Coronado
 - ✓ City of Del Mar
 - ✓ City of Escondido
 - ✓ City of Poway
 - ✓ City of San Marcos
 - ✓ City of Santee
 - ✓ Imperial County Local Agency Formation
 - ✓ Leucadia Wastewater District
 - ✓ Rancho California Water District
 - ✓ San Diego Local Agency Formation Commission
 - ✓ San Diego County Water Authority
 - ✓ San Diego Association of Governments
 - ✓ Salton Sea Authority
 - ✓ San Dieguito River Park Joint Powers Authority
 - ✓ Sweetwater Authority
 - ✓ Vallecitos Water District
 - ✓ Rancho California Water District
-



Jennifer Farr, CPA, MBA

Partner

Ms. Farr will serve as the Quality Control Reviewer on this audit. She will be involved in approving the audit plan, reviewing key audit workpapers, reviewing all reports and acting as a second technical resource. Ms. Farr is a Certified Public Accountant with over 20 years of experience in local government auditing. Ms. Farr is a frequent speaker on matters pertaining to technical issues and new GASB pronouncements. Ms. Farr is also responsible for training in the area of local governmental accounting and auditing.

Employment History

- Davis Farr LLP – Founding Partner
- Shareholder – National CPA Firm

Education

- Bachelor of Arts - Business Administration / Accounting (California State University, Fullerton)
- Bachelor of Arts - English (California State University, Fullerton)
- Master of Business Administration (California State University, Fullerton)

Licenses / Registrations

- California CPA Certificate No. 76292, October 1998

Professional Affiliations & Awards

- California Society of Certified Public Accountants
- Government Accounting & Auditing Committee
 - Current Chair of Committee
- California Society of Municipal Finance Officers
- American Institute of Certified Public Accountants
- Government Finance Officers Association
- Financial Review Committee

AUDITS OF GOVERNMENTAL AGENCIES

- | | | |
|---------------------------|-----------------------|--|
| ✓ City of Avalon | ✓ City of RSM | ✓ Inland Empire Utilities Agency |
| ✓ City of Carlsbad | ✓ City of Rosemead | ✓ Irvine Ranch Water District |
| ✓ City of Commerce | ✓ City of San Bruno | ✓ Leucadia Wastewater District |
| ✓ City of Campbell | ✓ City of Santa Ana | ✓ Mesa Water District |
| ✓ City of Coronado | ✓ City of Santee | ✓ Moulton Niguel Water District |
| ✓ City of Costa Mesa | ✓ City of Villa Park | ✓ Orange County Water District |
| ✓ City of Encinitas | ✓ City of Walnut | ✓ Placer County Water Agency |
| ✓ City of Fontana | ✓ City of West Covina | ✓ San Diego Association of Governments |
| ✓ City of Fountain Valley | ✓ City of Whittier | ✓ Sweetwater Authority |
| ✓ City of Garden Grove | ✓ City of Woodland | ✓ Tahoe Transportation District |
| ✓ City of Half Moon Bay | ✓ City of RSM | ✓ Tahoe Regional Planning Agency |
| ✓ City of Mission Viejo | ✓ Cucamonga Valley | ✓ West Basin Municipal Water District |
| ✓ City of Palm Springs | ✓ Eastern Municipal | ✓ Yucaipa Valley Water District |



Diego Vanegas, CPA, CISA, CITP

Partner

Mr. Vanegas will serve as the IT Specialist on the engagement. Mr. Vanegas, CPA, CISA, CITP has over 16 years of progressive governmental accounting and audit experience, including extensive compliance audit experience for governmental and non-profit agencies. He has been involved in financial/compliance audits, internal control audits and assessments, operational/performance audits, and cost proposal analysis/price reviews for various governmental agencies. Mr. Vanegas has served in many capacities depending on the size and requirements of the engagements. He has participated in audits of federal agencies such as NSF, CMS, and CNCS, among others. Additionally, Mr. Vanegas has been involved in agreed-upon-procedures and audit engagements of state/local agencies. These engagements have often combined both financial and compliance aspects of the audit as well as Information Technology (IT). Furthermore, he has strong internal control audit experience through the performance of System and Organization Control examinations of the internal controls of service organizations, as well as knowledge of Government Auditing Standards, Office of Management and Budget (OMB) Circular A-87 and the Federal Acquisition Regulations (FAR).

Employment History

- Davis Farr LLP: Partner – January 1, 2018 – Present
- Davis Farr LLP: Manager – June 2015 – December 31, 2017
- Top 10 National CPA Firm – May 2005 - June 2015

Education

- Bachelor of Science in Business Administration, with an emphasis in Accounting (California State University - Los Angeles)
- Bachelor of Science in Computer Information Systems, with an emphasis in Business Systems (California State University - Los Angeles)

Licenses / Registrations

- CA CPA Certificate No. 113040
 - Certified Information Systems Auditor
 - Certified Information Technology Professional, No. 3298
-



Tiffany Lam, CPA

Manager

Ms. Lam will serve as the Manager on this engagement. She will be responsible for managing the engagement, providing technical assistance, reviewing reports and supervising the staff. Ms. Lam has nine years of audit experience, spending the majority of that time on audits for non-profits, and federal and local government engagements. The types of audits Ms. Lam has been involved in include: financial audits of non-profits, cities and special districts; grant specific audits of funds awarded by Federal, state, and county governments; Single Audits in accordance with OMB Circular A-133; and Federal compliance audits.

Employment History

- Davis Farr LLP: June 2015-current
- National CPA firm: January 2012-June 2015

Education

- Bachelor of Arts in Business Administration & Accounting
California State University, Fullerton

Licenses / Registrations

- CA CPA Certificate No. 125965

Professional Affiliations & Awards

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants

AUDITS OF CALIFORNIA CITIES

- | | |
|---------------------------|----------------------------|
| ✓ City of Avalon | ✓ City of Huntington Beach |
| ✓ City of Carlsbad | ✓ City of Inglewood |
| ✓ City of Commerce | ✓ City of Mission Viejo |
| ✓ City of Del Mar | ✓ City of Torrance |
| ✓ City of El Segundo | ✓ City of Victorville |
| ✓ City of Fountain Valley | ✓ City of Woodland |

AUDITS OF SPECIAL PURPOSE & FEDERAL GOVERNMENTS

- | | |
|---|--|
| ✓ Centers for Medicare and Medicaid Services | ✓ Rancho California Water District |
| ✓ Cucamonga Valley Water District | ✓ San Bernardino Municipal Water Department |
| ✓ Eastern Municipal Water District | ✓ San Diego Association of Governments |
| ✓ Irvine Ranch Water District | ✓ Special Inspector General for Afghanistan Reconstruction |
| ✓ Los Angeles Homeless Services Authority | ✓ Sweetwater Authority |
| ✓ Los Angeles Interagency Metropolitan Police Apprehension Crime Task Force | ✓ Tahoe Regional Planning Agency |
| ✓ National Science Foundation | ✓ U.S. Department of Justice |



Ronnie Le Fevre

Senior Auditor

Mr. Le Fevre will be responsible for the day-to-day work of the engagement, as well as supervising staff. Mr. Le Fevre has over two years of audit experience, spending the majority of that time on audits for non-profits, and federal and local government engagements. The types of audits Mr. Le Fevre has been involved in include: financial audits of non-profits, cities and special districts; grant specific audits of funds awarded by Federal, state, and county governments; Single Audits in accordance with OMB Circular A-133; and Federal compliance audits.

Employment History

- Davis Farr LLP: July 2018-current

Education

- Bachelor of Science in Accountancy (National University)

AUDITS OF LOCAL AND FEDERAL GOVERNMENTS

- | | |
|--|---------------------------------|
| ✓ Eastern Municipal Water District | ✓ Trabuco Canyon Water District |
| ✓ Rancho California Water District | ✓ Vallecitos Water District |
| ✓ San Diego Association of Governments | ✓ City of Vista |

AUDITS OF NON-PROFITS

- ✓ California Family Life Center



Report on the Firm's System of Quality Control

Davis Farr LLP

Irvine, California;

and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Davis Farr LLP (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and examination of a service organization (SOC 1, Type 2 Report).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

CPAs ■ Advisors

 4120 Concourse, Suite 100, Ontario, CA 91764
 909.948.9990 / 800.644.0696 / FAX 909.948.9633
 gyl@gylcpa.com
 www.gylcpa.com



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Davis Farr LLP in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Davis Farr LLP has received a peer review rating of *pass*.

GYL LLP

Ontario, California
September 23, 2019



DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS



STAFF REPORT

Agenda Item: 11

Board Meeting Date: June 2, 2021
Prepared By: Randy Whitmann
Approved By: Brett Hodgkiss

SUBJECT: PASEO SANTA FE STREETScape IMPROVEMENT PROJECT

RECOMMENDATION: Accept Phase II and Phase III of the Paseo Santa Fe Streetscape Improvement Project and direct staff to file a Notice of Acceptance with the County Recorder's Office (LN 2016-015; D-2319; DIV NO 3).

PRIOR BOARD ACTION: On January 22, 2014, the Board authorized the General Manager to enter into a Construction Agreement with the City of Vista for Phase I of the Paseo Santa Fe Streetscape Improvement Project. On June 7, 2017, the Board authorized the Construction Agreement for Phase II and Phase III.

FISCAL IMPACT: The final contract amount with the City of Vista for the design, construction, and administration of Phase II and Phase III totaled \$1,498,350.90, which is \$351,649.10 under the \$1,850,000 budgeted for this project.

SUMMARY: The City of Vista (City) has completed its redevelopment project known as Phase II and Phase III of the Paseo Santa Fe Streetscape Improvements, which encompassed South Santa Fe Avenue between Oceanview Drive and Civic Center Drive. This project extended the Phase I improvements that were completed between Main Street and Oceanview Drive in October 2015; City improvements included a reconfiguration of South Santa Fe Avenue to reduce lanes and added on-street public parking, roundabouts, sidewalk widening, curb ramps, and landscaping. Although the City's street reconfiguration required the relocation of existing pipelines, the water system improvements also served to replace old infrastructure and upsize facilities as recommended in the District's Water Master Plan.

Under District inspection, the City's contractor has completed all of the water system improvements required in the contract documents for Phase II and Phase III; the project is ready for acceptance by the Board of Directors, allowing the Notice of Acceptance to be recorded with the County of San Diego and final contract closeout with the City.

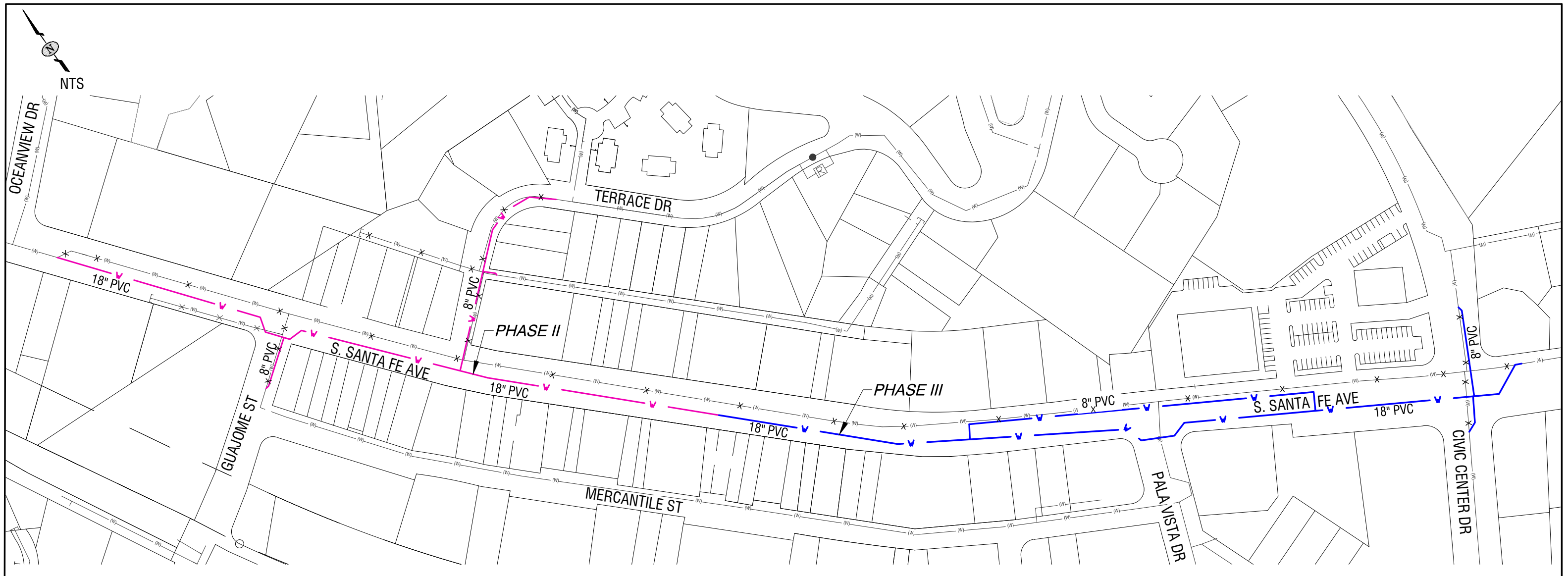
DETAILED REPORT: Dick Miller, Inc. (DMI) installed the Phase II and Phase III improvements, which included replacing/relocating 6-inch and 10-inch diameter, 66-year-old steel water mains with approximately 1,350 feet of 8-inch and 2,750 feet of 18-inch polyvinyl chloride (PVC) pipelines and associated appurtenances. The original construction contract amount with the City, based on DMI's bid, was \$1,433,522.15; however, various change orders (described below) were necessary during construction, which increased the District's cost by \$64,828.75 (\$79,641.90 for change orders less \$14,813.15 based on actual bid quantities installed), bringing the total to \$1,498,350.90.

- Removal and disposal of unidentified concrete pavement over the new pipeline trench.
- Installation of restrained joints in-lieu of thrust blocks for several pipeline reaches to accommodate utility conflicts.
- Potholing for the design to relocate an 8-inch water main around the future roundabout located at the intersection of South Santa Fe Avenue and Pala Vista Drive.

During construction, the City added a new roundabout at Pala Vista Drive as part of the project. Only the south side of the roundabout was completed because the City was unable to obtain the necessary public right-of-way

from the property owner on the north side of South Santa Fe Avenue. The City is currently going through the process of obtaining the right-of-way through eminent domain and estimates being able to proceed with finishing construction in six months to a year. Completion of the north side of the roundabout will require the relocation of approximately 100 feet of the District's 8-inch water main around the north side; it is anticipated that the District will contract with the City to include this work as part of their bid package at an estimated cost of \$75,000.

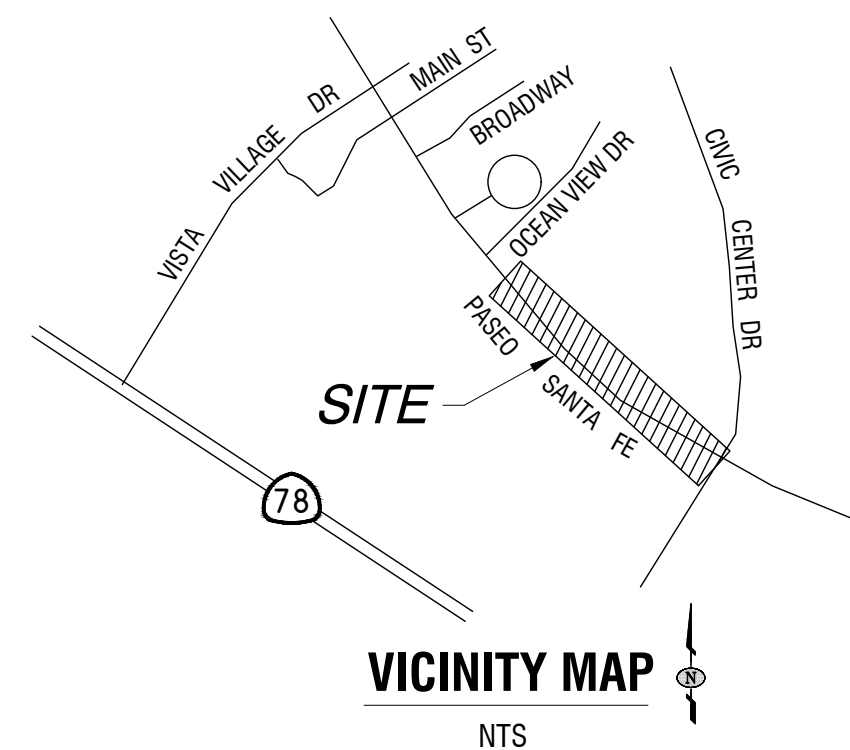
ATTACHMENT: Map



LEGEND

- EXISTING WATER MAIN
- ABANDONED WATER MAIN
- PHASE II WATER MAIN
- PHASE III WATER MAIN

**PHASE II AND III
WATER SYSTEM IMPROVEMENTS:**
CITY OF VISTA CONTRACTOR INSTALLED
APPROX. 2,750 FEET OF 18" AND 1,350 FEET
OF 8" WATER LINES UNDER VID INSPECTION



VISTA IRRIGATION DISTRICT		
PASEO SANTA FE PROJECT		
PHASE 2 & 3		
APN	T.B. 1087-J7	
SCALE: NO SCALE	L.N. 2016-015	
APPD. BY	DATE	W.O.
DRAWN BY JS	DATE 5/20/21	D-2319
SHEET 1 of 1	MAP F14	
REVISED 5/24/21	Jose Sanchez	
Z:\Engineering\JOBS\D-Jobs\D-2319 South Santa Fe Phase 2 & 3\Paseo Santa Fe Phase 2_PA Exhibit.dwg		



STAFF REPORT

Agenda Item: 12

Board Meeting Date: June 2, 2021
Prepared By: Phil Zamora
Reviewed By: Marlene Kelleher
Approved By: Brett Hodgkiss

SUBJECT: EXTENSION OF FAMILIES FIRST CORONAVIRUS RESPONSE ACT LEAVE PROVISIONS

RECOMMENDATION: Consider voluntary extension of expanded family and medical leave provisions and related benefits contained in Families First Coronavirus Response Act through September 30, 2021.

PRIOR BOARD ACTION: On February 3, 2021, the Board approved the voluntary extension of the leave provisions and related benefits contained in Families First Coronavirus Response Act through March 31, 2021.

FISCAL IMPACT: \$4,890 for the period of April 1, 2020 through March 31, 2021; there have been no expenses to date for the expanded family and medical leave provisions and related benefits of the Families First Coronavirus Response Act. Payroll tax credits will partially offset costs related to the extension of these benefits after April 1, 2021.

SUMMARY: In response to the COVID-19 pandemic, Congress passed legislation in 2020 and 2021 to address issues raised by the public health threat; legislation included the Coronavirus Preparedness and Response Supplemental Act of 2020, Families First Coronavirus Response Act (FFCRA), the Coronavirus Aid, Relief and Economic Security Act and American Rescue Plan Act (ARPA). FFCRA was the first paid-leave of absence law to be enacted on a nationwide basis and became law in April 2020; it mandated that employers with fewer than 500 employees and certain governmental employers provide emergency paid sick leave and paid expanded family and medical leave to eligible employees. Although the pandemic continues to be a public health concern, Congress did not extend the benefits afforded by FFCRA beyond on December 31, 2020.

DETAILED REPORT: On December 27, 2020, Congress signed into law the 2021 Consolidated Appropriations Act, which allowed employers, on a voluntarily basis, to continue to provide leave as set forth in the FFCRA through March 31, 2021 in exchange for a payroll tax credit. Under the FFCRA, full time employees are entitled to a one-time allotment of 80 hours of paid sick leave and up to an additional 10 weeks of expanded family and medical leave.

On March 11, 2021, President Biden signed ARPA, which allowed employers, on a voluntarily basis, to continue to provide leave as set forth in the FFCRA through September 30, 2021 in exchange for a payroll tax credit. While the District (as a governmental agency) was not previously eligible to receive a payroll tax credits, ARPA extended payroll tax credits to public agencies for COVID-19 related paid leave through September 30, 2021. The District intends to seek payroll tax credits for eligible leave as set forth in the ARPA.

Staff recommends continuing to voluntarily offer the additional 10 weeks of expanded family and medical leave provided for under FFCRA so that employees that have low or no leave balances (primarily new employees) will be encouraged to use this form of leave and not come to work if they have COVID-19 related symptoms. The paid sick leave provisions set forth in the FFCRA do not need to be voluntarily continued because state law (Senate Bill 95) enacted on March 19, 2021 requires employers to offer 80 hours of COVID-19 supplemental paid sick leave to eligible employees. The requirement to provide COVID-19 supplemental paid sick leave ends September 30, 2021.

ATTACHMENTS:

- Families First Coronavirus Response Act
- Senate Bill 95

Families First Coronavirus Response Act: Employer Paid Leave Requirements

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19.^[1] The Department of Labor's (Department) Wage and Hour Division (WHD) administers and enforces the new law's paid leave requirements. These provisions will apply from the effective date through December 31, 2020.

Generally, the Act provides that covered employers must provide to **all employees**:^[2]

- *Two weeks (up to 80 hours) of **paid sick leave** at the employee's regular rate of pay* where the employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or experiencing COVID-19 symptoms and seeking a medical diagnosis; or
- *Two weeks (up to 80 hours) of **paid sick leave** at two-thirds the employee's regular rate of pay* because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor.

A covered employer must provide to **employees that it has employed for at least 30 days**:^[3]

- *Up to an additional 10 weeks of **paid expanded family and medical leave** at two-thirds the employee's regular rate of pay* where an employee is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

Covered Employers: The paid sick leave and expanded family and medical leave provisions of the FFCRA apply to certain public employers, and private employers with fewer than 500 employees.^[4] Most employees of the federal government are covered by Title II of the Family and Medical Leave Act, which was not amended by this Act, and are therefore not covered by the expanded family and medical leave provisions of the FFCRA. However, federal employees covered by Title II of the Family and Medical Leave Act are covered by the paid sick leave provision.

Small businesses with fewer than 50 employees may qualify for exemption from the requirement to provide leave due to school closings or child care unavailability if the leave requirements would jeopardize the viability of the business as a going concern.

Qualifying Reasons for Leave:

Under the FFCRA, an employee qualifies for paid sick time if the employee is unable to work (**or unable to telework**) due to a need for leave because the employee:

1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. has been advised by a health care provider to self-quarantine related to COVID-19;
3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
5. is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19; or
6. is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.

Under the FFCRA, an employee qualifies for expanded family leave if the employee is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19.

Duration of Leave:

For reasons (1)-(4) and (6): A full-time employee is eligible for up to 80 hours of leave, and a part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.

For reason (5): A full-time employee is eligible for up to 12 weeks of leave at 40 hours a week, and a part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

Calculation of Pay:[\[5\]](#)

For leave reasons (1), (2), or (3): employees taking leave shall be paid at either their regular rate or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period).

For leave reasons (4) or (6): employees taking leave shall be paid at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 in the aggregate (over a 2-week period).

For leave reason (5): employees taking leave shall be paid at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$12,000 in the aggregate (over a 12-week period—two weeks of paid sick leave followed by up to 10 weeks of paid expanded family and medical leave).[\[6\]](#)

Tax Credits: Covered employers qualify for dollar-for-dollar reimbursement through tax credits for all qualifying wages paid under the FFCRA. Qualifying wages are those paid to an employee who takes leave under the Act for a qualifying reason, up to the appropriate per diem and aggregate payment caps. Applicable tax credits also extend to amounts paid or incurred to maintain health insurance coverage. For more information, please see the Department of the Treasury's website.

Employer Notice: Each covered employer must post in a conspicuous place on its premises a notice of FFCRA requirements.[\[7\]](#)

Prohibitions: Employers may not discharge, discipline, or otherwise discriminate against any employee who takes paid sick leave under the FFCRA and files a complaint or institutes a proceeding under or related to the FFCRA.

Penalties and Enforcement: Employers in violation of the first two weeks' paid sick time or unlawful termination provisions of the FFCRA will be subject to the penalties and enforcement described in Sections 16 and 17 of the Fair Labor Standards Act. 29 U.S.C. 216; 217. Employers in violation of the provisions providing for up to an additional 10 weeks of paid leave to care for a child whose school or place of care is closed (or child care provider is unavailable) are subject to the enforcement provisions of the Family and Medical Leave Act. The Department will observe a temporary period of non-enforcement for the first 30 days after the Act takes effect, so long as the employer has acted reasonably and in good faith to comply with the Act. For purposes of this non-enforcement position, "good faith" exists when violations are remedied and the employee is made whole as soon as practicable by the employer, the violations were not willful, and the Department receives a written commitment from the employer to comply with the Act in the future.

[1] Wage and Hour Division does not administer this aspect of the law, but notes that every dollar of required paid leave (plus the cost of the employer's health insurance premiums during leave) will be **100%** covered by a dollar-for-dollar refundable tax credit available to the employer. For more information, please see the Department of the Treasury's website.

[2] Employers of Health Care Providers or Emergency Responders may elect to exclude such employees from eligibility for the leave provided under the Act.

[3] Employers of Health Care Providers or Emergency Responders may elect to exclude such employees from eligibility for the leave provided under the Act.

[4] Certain provisions may not apply to certain employers with fewer than 50 employees. See Department FFCRA regulations (expected April 2020).

[5] Paid sick time provided under this Act does not carry over from one year to the next. Employees are not entitled to reimbursement for unused leave upon termination, resignation, retirement, or other separation from employment.

[6] An employee may elect to substitute any accrued vacation leave, personal leave, or medical or sick leave for the first two weeks of partial paid leave under this section.

[7] The Department will issue a model notice no later than March 25, 2020.

Source: United States Department of Labor website

Senate Bill No. 95

CHAPTER 13

An act to add Sections 248.2 and 248.3 to the Labor Code, relating to employment, and making an appropriation therefor, to take effect immediately, bill related to the budget.

[Approved by Governor March 19, 2021. Filed with Secretary
of State March 19, 2021.]

LEGISLATIVE COUNSEL'S DIGEST

SB 95, Skinner. Employment: COVID-19: supplemental paid sick leave.

Existing law, the Healthy Workplaces, Healthy Families Act of 2014, entitles an employee who works in California for the same employer for 30 or more days within a year from the commencement of employment to paid sick days. Under existing law, an employee accrues paid sick days at a rate of not less than one hour per every 30 hours worked, subject to certain use, accrual, and yearly carryover limitations. Existing law requires the Labor Commissioner to enforce the act and provides for procedures, including investigation and hearing, and for remedies and penalties.

Existing law, until December 31, 2020, provided for COVID-19 food sector supplemental paid sick leave for food sector workers and required a hiring entity to provide COVID-19 food sector supplemental paid sick leave, as described, to each food sector worker unable to work due to specified reasons relating to COVID-19. Existing law also established, until December 31, 2020, COVID-19 supplemental paid sick leave for covered workers, including certain persons employed by private businesses of 500 or more employees or persons employed as certain types of health care providers or emergency responders by public or private entities.

This bill would provide for COVID-19 supplemental paid sick leave for covered employees, as defined, who are unable to work or telework due to certain reasons related to COVID-19, including that the employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19. The bill would entitle a covered employee to 80 hours of COVID-19 supplemental paid sick leave if that employee either works full time or was scheduled to work, on average, at least 40 hours per week for the employer in the 2 weeks preceding the date the covered employee took COVID-19 supplemental paid sick leave. The bill would provide a different calculation for supplemental paid sick leave for a covered employee who is a firefighter subject to certain work schedule requirements and for a covered employee working fewer or variable hours, as specified. The bill would provide that the total number of hours of COVID-19 supplemental paid sick leave to which a covered employee is entitled to under these

provisions is in addition to any paid sick leave available under the act, as specified.

This bill would set the compensation rate for a nonexempt covered employee at the highest of the covered employee's regular rate of pay for the pay period in which the supplemental paid sick leave is taken, the state minimum wage, or the local minimum wage to which the covered employee is entitled, up to certain daily and aggregate total maximum payment limits and subject to specified federal law increases. The bill would prohibit an employer from requiring a covered employee to use other paid or unpaid leave, paid time off, or vacation time provided by the employer to the covered employee before that employee uses COVID-19 supplemental paid leave or in lieu thereof, except in certain circumstances in which the employer provides another supplemental benefit for leave for COVID-19, as prescribed. The bill would require the Labor Commissioner to enforce these COVID-19 supplemental paid sick leave provisions, as provided. The bill would also require the Labor Commissioner to make publicly available a model notice relating to COVID-19 supplemental paid sick leave.

This bill would also provide for COVID-19 supplemental paid sick leave for specified in-home supportive service providers and personal waiver care service providers, as defined, who are unable to work or telework due to certain reasons related to COVID-19. Under the bill, a provider would be entitled to COVID-19 supplemental paid leave if, among other reasons, the provider is subject to a quarantine or isolation period related to COVID-19 pursuant to an order or guidelines of the State Department of Public Health, the federal Centers for Disease Control and Prevention, or a local health officer, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19. The bill would entitle a provider to up to 80 hours of COVID-19 supplemental paid leave, if the provider worked or was scheduled to work, on average, at least 40 hours per week, as specified, or met certain other work conditions. The bill would set the compensation rate for this supplemental paid sick leave, as specified. The bill would authorize the State Department of Social Services and the State Department of Health Care Services to implement, interpret, or make these provisions specific by means of all-county letters or similar instructions, without taking any regulatory action.

The bill would make these requirements, with respect to covered employees, in-home supportive service providers, and personal waiver care service providers, to provide COVID-19 supplemental paid sick leave take effect 10 days after the date of enactment of the bill and would apply these provisions retroactively to January 1, 2021, as specified. The bill would provide that the requirement to provide COVID-19 supplemental paid sick leave would apply until September 30, 2021, as specified.

This bill would appropriate \$100,000 from the General Fund to the Labor Commissioner for staffing resources to implement and enforce these provisions.

This bill would declare that it is to take effect immediately as a bill providing for appropriations related to the Budget Bill.

Appropriation: yes.

The people of the State of California do enact as follows:

SECTION 1. Section 248.2 is added to the Labor Code, to read:

248.2. (a) As used in this section:

(1) “COVID-19 supplemental paid sick leave” means supplemental paid sick leave provided pursuant to this section.

(2) “Employer” means an employer, as defined in subdivision (b) of Section 245.5, that employs more than 25 employees.

(3) “Covered employee” means an employee who is unable to work or telework for an employer because of a reason listed under paragraph (1) of subdivision (b).

(4) “Firefighter” means an active firefighting member of any of the following:

(A) A fire department of a city, county, city and county, district, or other public or municipal corporation or political subdivision.

(B) A fire department of the University of California and the California State University.

(C) The Department of Forestry and Fire Protection.

(D) A county forestry or firefighting department or unit.

(E) A fire department that serves a United States Department of Defense installation and whose firefighters are certified by the United States Department of Defense as meeting its standards for firefighters.

(F) A fire department that serves a National Aeronautics and Space Administration installation and that adheres to training standards established in accordance with Article 4 (commencing with Section 13155) of Chapter 1 of Part 2 of Division 12 of the Health and Safety Code.

(G) A fire department that provides fire protection to a commercial airport regulated by the Federal Aviation Administration (FAA) under Part 139 (commencing with Section 139.1) of Subchapter G of Chapter 1 of Title 14 of the Federal Code of Regulations whose firefighters are trained and certified by the State Fire Marshal as meeting the standards of Fire Control 5 and Section 139.319 of Title 14 of the Federal Code of Regulations.

(H) Fire and rescue services coordinators who work for the Office of Emergency Services. For purposes of this clause, “fire and rescue services coordinators” means coordinators with any of the following job classifications: coordinator, senior coordinator, or chief coordinator.

(b) A covered employee shall be entitled to COVID-19 supplemental paid sick leave as follows:

(1) An employer shall provide COVID-19 supplemental paid sick leave to each covered employee if that covered employee is unable to work or telework due to any of the following reasons:

(A) The covered employee is subject to a quarantine or isolation period related to COVID-19 as defined by an order or guidelines of the State Department of Public Health, the federal Centers for Disease Control and

Prevention, or a local health officer who has jurisdiction over the workplace. If the covered employee is subject to more than one of the foregoing, the covered employee shall be permitted to use COVID-19 supplemental paid sick leave for the minimum quarantine or isolation period under the order or guidelines that provides for the longest such minimum period.

(B) The covered employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.

(C) The covered employee is attending an appointment to receive a vaccine for protection against contracting COVID-19.

(D) The covered employee is experiencing symptoms related to a COVID-19 vaccine that prevent the employee from being able to work or telework.

(E) The covered employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.

(F) The covered employee is caring for a family member, as defined in subdivision (c) of Section 245.5, who is subject to an order or guidelines described in subparagraph (A) or who has been advised to self-quarantine, as described in subparagraph (B).

(G) The covered employee is caring for a child, as defined in subdivision (c) of Section 245.5, whose school or place of care is closed or otherwise unavailable for reasons related to COVID-19 on the premises.

(2) A covered employee shall be entitled to the following number of hours of COVID-19 supplemental paid sick leave:

(A) A covered employee is entitled to 80 hours of COVID-19 supplemental paid sick leave, if the covered employee satisfies either of the following criteria:

(i) The employer considers the covered employee to work full time.

(ii) The covered employee worked or was scheduled to work, on average, at least 40 hours per week for the employer in the two weeks preceding the date the covered employee took COVID-19 supplemental paid sick leave.

(B) Notwithstanding subparagraph (A), a covered employee who is a firefighter who was scheduled to work more than 80 hours for the employer in the two weeks preceding the date the covered employee took COVID-19 supplemental paid sick leave is entitled to an amount of COVID-19 supplemental paid sick leave equal to the total number of hours that the covered employee was scheduled to work for the employer in those two preceding weeks.

(C) A covered employee who does not satisfy the criteria in subparagraph (A) or subparagraph (B) is entitled to an amount of COVID-19 supplemental paid sick leave as follows:

(i) If the covered employee has a normal weekly schedule, the total number of hours the covered employee is normally scheduled to work for the employer over two weeks.

(ii) If the covered employee works a variable number of hours, 14 times the average number of hours the covered employee worked each day for the employer in the six months preceding the date the covered employee took COVID-19 supplemental paid sick leave. If the covered employee has

worked for the employer over a period of fewer than six months but more than 14 days, this calculation shall instead be made over the entire period the covered employee has worked for the employer.

(iii) If the covered employee works a variable number of hours and has worked for the employer over a period of 14 days or fewer, the total number of hours the covered employee has worked for that employer.

(D) The total number of hours of COVID-19 supplemental paid sick leave to which a covered employee is entitled pursuant to subparagraph (A), (B), or (C) shall be in addition to any paid sick leave that may be available to the covered employee under Section 246.

(E) A covered employee may determine how many hours of COVID-19 supplemental paid sick leave to use, up to the total number of hours to which the covered employee is entitled pursuant to subparagraph (A), (B), or (C) of this paragraph. The employer shall make COVID-19 supplemental paid sick leave available for immediate use by the covered employee, upon the oral or written request of the covered employee to the employer.

(F) An employer is not required to provide a covered employee more than the total number of hours of COVID-19 supplemental paid sick leave to which the covered employee is entitled pursuant to subparagraph (A), (B), or (C) of this paragraph.

(3) (A) Each hour of COVID-19 supplemental paid sick leave shall be compensated at a rate equal to the following:

(i) For nonexempt covered employees, by the highest of the following:

(I) Calculated in the same manner as the regular rate of pay for the workweek in which the covered employee uses COVID-19 supplemental paid sick leave, whether or not the employee actually works overtime in that workweek.

(II) Calculated by dividing the covered employee's total wages, not including overtime premium pay, by the employee's total hours worked in the full pay periods of the prior 90 days of employment.

(III) The state minimum wage.

(IV) The local minimum wage to which the covered employee is entitled.

(ii) COVID-19 supplemental paid sick leave for exempt covered employees shall be calculated in the same manner as the employer calculates wages for other forms of paid leave time.

(B) Notwithstanding subparagraph (A), a covered employee who is entitled to an amount of COVID-19 supplemental paid sick leave under subparagraph (B) of paragraph (2), shall be compensated for each hour of COVID-19 supplemental paid sick leave at the regular rate of pay to which the covered employee would be entitled as if the covered employee had been scheduled to work those hours, pursuant to existing law or an applicable collective bargaining agreement.

(C) Notwithstanding subparagraph (A) or (B), an employer shall not be required to pay more than five hundred eleven dollars (\$511) per day and five thousand one hundred ten dollars (\$5,110) in the aggregate to a covered employee for COVID-19 supplemental paid sick leave taken by the covered employee unless federal legislation is enacted that increases these amounts

beyond the amounts that were included in the Emergency Paid Sick Leave Act established by the federal Families First Coronavirus Response Act (Public Law 116-127), in which case the new federal dollar amounts shall apply to this section as of the date the new amounts are applicable under the federal law. Nothing in this subparagraph shall prevent a covered employee who has reached the maximum amounts, as set forth herein, from choosing to utilize other paid leave that is available to the covered employee in order to fully compensate the covered employee for leave taken.

(4) An employer shall not require a covered employee to use any other paid or unpaid leave, paid time off, or vacation time provided by the employer to the covered employee before the covered employee uses COVID-19 supplemental paid sick leave or in lieu of COVID-19 supplemental paid sick leave.

(5) Notwithstanding any other provision in this section, in order to satisfy the requirement to maintain an employee's earnings when an employee is excluded from the workplace due to COVID-19 exposure under the Cal-OSHA COVID-19 Emergency Temporary Standards at Sections 3205 through 3205.4, inclusive, of Title 8 of the California Code of Regulations or the Cal-OSHA Aerosol Transmissible Diseases Standard at Section 5199 of Title 8 of the California Code of Regulations, an employer may require a covered employee to first exhaust their COVID-19 supplemental paid sick leave under this section.

(c) Notwithstanding subdivision (b), if an employer pays a covered employee another supplemental benefit for leave taken on or after January 1, 2021, that is payable for the reasons listed in paragraph (1) of subdivision (b) and that compensates the covered employee in an amount equal to or greater than the amount of compensation for COVID-19 supplemental paid sick leave to which the covered employee is entitled as set forth under paragraph (3) of subdivision (b), then the employer may count the hours of the other paid benefit or leave towards the total number of hours of COVID-19 supplemental paid sick leave that the employer is required to provide to the covered employee under paragraph (2) of subdivision (b). For purposes of the foregoing, the other supplemental benefit for leave taken that may be counted does not include paid sick leave to which the covered employee is entitled under Section 246, subdivision (e) of Section 248, or subdivision (f) of Section 248.1 but may include paid leave provided by the employer pursuant to any federal or local law in effect or that became effective on or after January 1, 2021, if the paid leave is provided to the covered employee under that law for any of the same reasons set forth in paragraph (1) of subdivision (b).

(d) In addition to other remedies as may be provided by the laws of this state or its subdivisions, including, but not limited to, the remedies available to redress any unlawful business practice under Chapter 5 (commencing with Section 17200) of Part 2 of Division 7 of the Business and Professions Code, the Labor Commissioner shall enforce this section. For purposes of enforcement and to implement COVID-19 supplemental paid sick leave, this section shall apply as follows:

(1) The Labor Commissioner shall enforce this section as if COVID-19 supplemental paid sick leave constitutes “paid sick days,” “paid sick leave,” or “sick leave” under subdivisions (i) and (n) of Section 246, subdivisions (b) and (c) of Section 246.5, Section 247, Section 247.5, and Section 248.5.

(2) For purposes of the enforcement of subdivision (i) of Section 246 as it relates to this section:

(A) COVID-19 supplemental paid sick leave shall be set forth separately from paid sick days.

(B) The requirement in subdivision (i) of Section 246 is not enforceable until the next full pay period following the date that this section takes effect.

(C) When covered employees have schedules described in clauses (ii) and (iii) of subparagraph (C) of paragraph (2) of subdivision (b), an employer may meet the requirement of subdivision (i) of Section 246 for such covered employees by doing an initial calculation of COVID-19 supplemental paid sick leave available and indicating “(variable)” next to that calculation. This, however, does not exempt an employer from providing a covered employee an updated calculation when such a covered employee requests to use COVID-19 supplemental paid sick leave or requests relevant records under Section 247.5.

(3) Section 249 applies to COVID-19 supplemental paid sick leave.

(4) By seven days after the date of enactment of this section, the Labor Commissioner shall make publicly available a model notice for purposes of Section 247. Only for purposes of COVID-19 supplemental paid sick leave, if an employer’s covered employees do not frequent a workplace, the employer may satisfy the notice requirement of subdivision (a) of Section 247 by disseminating notice through electronic means, such as by electronic mail.

(e) (1) The requirement to provide COVID-19 supplemental paid sick leave as set forth in this section shall take effect 10 days after the date of enactment of this section, at which time the requirements shall apply retroactively to January 1, 2021.

(2) The requirement to provide COVID-19 supplemental paid sick leave as set forth in this section applies retroactively to January 1, 2021, in order to protect the economic well-being of covered employees who took leave for the reasons listed in paragraph (1) of subdivision (b) beginning on or after January 1, 2021, when the requirements in Sections 248, 248.1, and the Emergency Paid Sick Leave Act established by the federal Families First Coronavirus Response Act (Public Law 116-127) expired, and before the effective date of this section.

(A) For any such leave taken, if the employer did not compensate the covered employee in an amount equal to or greater than the amount of compensation for COVID-19 supplemental paid sick leave to which the covered employee is entitled as set forth under paragraph (3) of subdivision (b), then upon the oral or written request of the employee, the employer shall provide the covered employee with a retroactive payment that provides for such compensation.

(B) For any such retroactive payment, the number of hours of leave corresponding to the amount of the retroactive payment shall count towards the total number of hours of COVID-19 supplemental paid sick leave that the employer is required to provide to the covered employee under paragraph (2) of subdivision (b).

(C) This retroactive payment shall be paid on or before the payday for the next full pay period after the oral or written request of the covered employee. The retroactive payment shall be reflected on the written notice required by subparagraph (B) of paragraph (2) of subdivision (d) for the corresponding pay period.

(D) The requirement to provide a retroactive payment under this subdivision is in addition to the requirements in subdivision (e) of Section 248 and subdivision (f) of Section 248.1 that a covered employee taking COVID-19 food sector supplemental paid sick leave or COVID-19 supplemental paid sick leave at the time of the expiration of those sections shall be permitted to take the full amount of such supplemental paid sick leave to which that covered employee otherwise would have been entitled under those sections.

(f) The requirement to provide COVID-19 supplemental paid sick leave as set forth in this section shall remain in effect through September 30, 2021, except that a covered employee taking COVID-19 supplemental paid sick leave at the time of the expiration of this section shall be permitted to take the full amount of COVID-19 supplemental paid sick leave to which the covered employee otherwise would have been entitled under this section.

(g) The provisions of this section are severable. If any provision of this section or its application is held invalid, that invalidity shall not affect other provisions or applications that can be given effect without the invalid provision or application.

(h) The provisions of this section shall not apply to providers of in-home supportive services under Section 14132.95, 14132.952, or 14132.956 of, or Article 7 (commencing with Section 12300) of Chapter 3 of Part 3 of Division 9 of, the Welfare and Institutions Code, or waiver personal care services pursuant to Section 14132.97 of the Welfare and Institutions Code.

SEC. 2. Section 248.3 is added to the Labor Code, to read:

248.3. (a) As used in this section:

(1) “COVID-19 supplemental paid sick leave” means supplemental paid sick leave provided pursuant to this section.

(2) “Provider” or “providers” means a provider of in-home supportive services under Section 14132.95, 14132.952, or 14132.956 of, or Article 7 (commencing with Section 12300) of Chapter 3 of Part 3 of Division 9 of, the Welfare and Institutions Code, or waiver personal care services pursuant to Section 14132.97 of the Welfare and Institutions Code.

(3) “Work” or “worked” means providing authorized in-home supportive services under Section 14132.95, 14132.952, or 14132.956 of, or Article 7 (commencing with Section 12300) of Chapter 3 of Part 3 of Division 9 of, the Welfare and Institutions Code, or waiver personal care services pursuant

to Section 14132.97 of the Welfare and Institutions Code, to an eligible recipient.

(b) A provider shall be entitled to COVID-19 supplemental paid sick leave as follows:

(1) COVID-19 supplemental paid sick leave shall be available to a provider if that provider is unable to work due to any of the following reasons:

(A) The provider is subject to a quarantine or isolation period related to COVID-19 as defined by an order or guidelines of the State Department of Public Health, the federal Centers for Disease Control and Prevention, or a local health officer who has jurisdiction over the workplace. If the provider is subject to more than one of the foregoing, the provider shall be permitted to use COVID-19 supplemental paid sick leave for the minimum quarantine or isolation period under the order or guidelines that provides for the longest minimum period.

(B) The provider has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.

(C) The provider is attending an appointment to receive a vaccine for protection against contracting COVID-19.

(D) The provider is experiencing symptoms related to a COVID-19 vaccine that prevents the provider from being able to work.

(E) The provider is experiencing symptoms of COVID-19 and seeking a medical diagnosis.

(F) The provider is caring for a family member, as defined in subdivision (c) of Section 245.5, who is subject to an order or guidelines described in subparagraph (A) or who has been advised to self-quarantine, as described in subparagraph (B).

(G) The provider is caring for a child, as defined in subdivision (c) of Section 245.5, whose school or place of care is closed or otherwise unavailable for reasons related to COVID-19 on the premises.

(2) A provider shall be entitled to the following number of hours of COVID-19 supplemental paid sick leave:

(A) A provider is entitled to 80 hours of COVID-19 supplemental paid sick leave if the provider worked or was scheduled to work, on average, at least 40 hours per week in the two weeks preceding the date the provider took COVID-19 supplemental paid sick leave.

(B) A provider who does not satisfy the criteria in subparagraph (A) is entitled to an amount of COVID-19 supplemental paid sick leave as follows, up to a maximum of 80 hours of COVID-19 supplemental paid sick leave:

(i) If the provider has a regular weekly schedule, the total number of hours the provider is normally scheduled to work over two weeks.

(ii) If the provider works a variable number of hours, 14 times the average number of hours the provider worked each day for the employer in the six months preceding the date the provider took COVID-19 supplemental paid sick leave. If the provider has worked over a period of fewer than six months but more than 14 days, this calculation shall instead be made over the entire period the provider has worked.

(iii) If the provider works a variable number of hours and has worked over a period of 14 days or fewer, the total number of hours the provider has worked.

(C) The total number of hours of COVID-19 supplemental paid sick leave to which a provider is entitled pursuant to subparagraph (A) or (B) shall be determined on the first day that the provider uses COVID-19 supplemental paid sick leave under this section and shall be in addition to any paid sick leave that may be available to the provider under Section 246.

(D) A provider may determine how many hours of COVID-19 supplemental paid sick leave to use, up to the total number of hours to which the provider is entitled pursuant to subparagraph (A) or (B). The COVID-19 supplemental paid sick leave is available for immediate use by the provider, and the provider shall inform the recipient of the need to take sick leave and submit a sick leave claim to the county consistent with established procedures in that county.

(E) A provider is not entitled to more than the total number of hours of COVID-19 supplemental paid sick leave to which the provider is entitled pursuant to subparagraph (A) or (B).

(3) Each hour of COVID-19 supplemental paid sick leave shall be compensated at the regular rate of pay to which the provider would be entitled if the provider had been scheduled to work those hours pursuant to existing law or an applicable collective bargaining agreement.

(4) A provider shall not be required to use any other paid or unpaid leave before the provider uses COVID-19 supplemental paid sick leave or in lieu of COVID-19 supplemental paid sick leave.

(c) Notwithstanding subdivision (b), if a provider takes paid leave on or after April 1, 2021, that is payable for the reasons listed in paragraph (1) of subdivision (b) that compensates the provider in an amount equal to or greater than the amount of compensation for COVID-19 supplemental paid sick leave to which the provider is entitled as set forth under paragraph (3) of subdivision (b), the hours of the other paid benefit or leave may be counted towards the total number of hours of COVID-19 supplemental paid sick leave to which the provider is entitled under paragraph (2) of subdivision (b). For purposes of the foregoing, the other supplemental benefit for leave taken that may be counted does not include paid sick leave to which the provider may be entitled to under Section 246, but may include paid leave provided by any federal or local law that becomes effective on or after April 1, 2021, if the paid leave is provided to the provider under that law for any of the same reasons set forth in paragraph (1) of subdivision (b).

(d) (1) The entitlement to COVID-19 supplemental paid sick leave as set forth in this section shall take effect 10 days after the date of enactment of this section, at which time the entitlements shall apply retroactively to January 1, 2021.

(2) The entitlement to COVID-19 supplemental paid sick leave as set forth in this section applies retroactively to January 1, 2021.

(A) For any such leave taken, if the provider was not compensated in an amount equal to or greater than the amount of compensation for COVID-19

supplemental paid sick leave to which the provider is entitled as set forth under paragraph (3) of subdivision (b), then the provider shall be entitled to a retroactive payment that provides for such compensation.

(B) For any such retroactive payment, the number of hours of leave corresponding to the amount of the retroactive payment shall count towards the total number of hours of COVID-19 supplemental paid sick leave that the provider is entitled to under paragraph (2) of subdivision (b).

(C) The COVID-19 supplemental paid sick leave provided under this section is in addition to any unused sick leave benefits put in place by the federal Family First Coronavirus Response Act (Public Law 116-127), which a provider may still use until March 31, 2021.

(e) The entitlement to COVID-19 supplemental paid sick leave as set forth in this section shall remain in effect through September 30, 2021, except that a provider taking COVID-19 supplemental paid sick leave at the time of the expiration of this section shall be permitted to take the full amount of COVID-19 supplemental paid sick leave to which the provider otherwise would have been entitled under this section.

(f) The provisions of this section are severable. If any provision of this section or its application is held invalid, that invalidity shall not affect other provisions or applications that can be given effect without the invalid provision or application.

(g) Notwithstanding the rulemaking provisions of the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code), the State Department of Social Services and the State Department of Health Care Services may implement, interpret, or make specific this section by means of all-county letters or similar instructions, without taking any regulatory action.

SEC. 3. The sum of \$100,000 is hereby appropriated from the General Fund to the Labor Commissioner for staffing resources to implement and enforce the provisions related to the COVID-19 supplemental paid sick leave in this act.

SEC. 4. This act is a bill providing for appropriations related to the Budget Bill within the meaning of subdivision (e) of Section 12 of Article IV of the California Constitution, has been identified as related to the budget in the Budget Bill, and shall take effect immediately.



STAFF REPORT

Agenda Item: 13

Board Meeting Date: June 2, 2021
Prepared By: Lisa Soto
Approved By: Brett Hodgkiss

SUBJECT: LOCAL AGENCY FORMATION COMMISSION ALTERNATE SPECIAL DISTRICT MEMBER ELECTION

RECOMMENDATION: Select one candidate for whom to vote to fill a vacant and unexpired term as an alternate special district member on San Diego Local Agency Formation Commission (LAFCO) and authorize the Board President to cast the District's vote accordingly.

PRIOR BOARD ACTION: On January 8, 2020, the Board nominated Jo MacKenzie for election to LAFCO Regular Special District member position.

FISCAL IMPACT: None.

SUMMARY: LAFCO is seeking to fill one vacant unexpired term as an alternate special district member. LAFCO consists of eight commissioners from five different membership categories: two are members of the County of San Diego Board of Supervisors; one is from the San Diego City Council; two are city council members from the 17 other incorporated cities; two are directors from independent special districts; and one represents the public. In addition, there are five alternates to the regular members, one for each membership category. All commissioners serve four-year terms.

DETAILED REPORT: On February 22, 2021, LAFCO solicited nominations pursuant to Government Code Section 56332 (c) (1) to fill a vacant unexpired term (which ends May 1, 2023) of an alternate special district member on the LAFCO Commission; six nominations were received following a 60-day filing period. The deadline for receipt of the ballots by LAFCO is Friday, July 2, 2021.

ATTACHMENT: LAFCO Election Packet



San Diego County
Local Agency Formation Commission
 Regional Service Planning | Subdivision of the State of California

BALLOT FORM

May 5, 2021

TO: Independent Special Districts in San Diego County

FROM: Tamaron Lockett, Commission Clerk

SUBJECT: **Ballot Form | Election to Alternate Special District Member on LAFCO Commission**

On February 22, 2021, the San Diego Local Agency Formation Commission (LAFCO) solicited nominations pursuant to Government Code Section 56332(c)(1) to fill a vacant and unexpired term as an alternate special district member on the LAFCO Commission. A total of six nominations were received following a 60-day filing period. The term expires on May 1, 2023.

San Diego LAFCO is now issuing ballots to all 57 independent special districts in San Diego County and inviting each district to cast a ballot. Write-in candidates are permitted, and spaces have been provided for that purpose. **Only cast one vote for each nominee on the ballot and vote certification form; a ballot that is cast for more than indicated number of positions the vote will be disregarded.** The ballot and vote certification form along with nominee resumes provided by the candidates are attached.

State Law specifies a district’s vote is to be cast by its presiding officer, or an alternate member designated by the board and a valid signature is required on the ballot. **A ballot received without a signature will be voided.** A minimum of **29** ballots must be received to certify that a legal election was conducted. A candidate for a special districts advisory committee member must receive at least a majority of the votes cast to be elected. The ballots will be kept on file in this office and will be made available upon request.

Ballots may be submitted by mail, courier, hand delivered, FAX or via email to tamaron.lockett@sdcounty.ca.gov. The deadline for receipts of the ballots by LAFCO is **Friday, July 2, 2021**, any ballots received after the deadline will be voided. All election materials are available on the website: www.sdlafco.org. Should you have any questions, please contact me at (858) 614-7755.

Tamaron Lockett
 Commission Clerk

- Attachments:**
- 1) Ballot and Vote Certification form
 - 2) Nominee Resumes

Administration Keene Simonds, Executive Officer County Operations Center 9335 Hazard Way, Suite 200 San Diego, California 92123 T 858.614.7755 F 858.614.7766 www.sdlafco.org	Vice Chair Jim Desmond County of San Diego Nora Vargas County of San Diego Joel Anderson, Alt. County of San Diego	Mary Casillas Salas City of Chula Vista Bill Wells City of El Cajon Paul McNamara, Alt. City of Escondido	Chris Cate City of San Diego Marni von Wilpert, Alt. City of San Diego	Jo MacKenzie Vista Irrigation Barry Willis Alpine Fire Protection Vacant, Alt. Special District	Chair Andy Vanderlaan General Public Harry Mathis, Alt. General Public
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2021 SPECIAL DISTRICTS ELECTION
BALLOT and VOTE CERTIFICATION
FOR ALTERNATE LAFCO SPECIAL DISTRICT MEMBER

VOTE FOR ONLY ONE

Rocky J. Chavez []
(Tri-City Healthcare District)

Heather Conklin []
(Mission Resource Conservation District)

David A. Drake []
(Rincon del Diablo Municipal Water District)

Jeff Egkan []
(North County Fire Protection District)

C. Hayden Hamilton []
(Rainbow Municipal Water District)

Regina W. Roberts []
(Valley Center Fire Protection District)

Write-Ins

_____ []

_____ []

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that I cast the votes of the _____
(Name of Independent Special District)
at the 2021 Special Districts Selection Committee Election.

(Signature)

(Print Name)

(Date)

(Print Title)

Please note: The order in which the candidates' names are listed was determined by random selection.

The Ballot and Vote Certification form can be submitted electronically to: tamaron.luckett@sdcountry.ca.gov

ATTACHMENT A

NOMINATION OF THE SPECIAL DISTRICT REPRESENTATIVE
FOR THE SAN DIEGO LOCAL AGENCY FORMATION COMMISSION
ALTERNATE MEMBER

The TCHD* is pleased to nominate Rocky J. Chavez as a
(Name of Independent Special District) (Name of Candidate)

Candidate for the San Diego Local Agency Formation Commission as an alternate special district member with a term expiring in 2023.

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that:

- The nominee is a member of a legislative body of an independent special district whom resides in San Diego County.

Rocky J. Chavez
(Presiding Officer Signature)

Rocky J. Chavez
(Print name)

Board Chair
(Print Title)

3-25-21
(Date)

PLEASE ATTACH RESUME FOR NOMINEE

- Limit two-pages
- Must be submitted with Nomination Form

* Tri-City Healthcare District

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APR 22 2021

SAN DIEGO LAFCO

ROCKY J. CHAVEZ

I was born in California and graduated from California State University, Chico with a degree in English in 1973. I enlisted in the Marine Corps in July 1973 and commissioned in 1974. I served 28 years in the Marine Corps and served in all four Marine Divisions. I retired in Camp Pendleton in 2001 as a Colonel.

I was the Commanding General's Representative to the Oceanside Unified School District (OUSD) Board from 1999-2001. I was also the Commanding General's Representative to Oceanside, Vista and Fallbrook from 1999-2001. My last billet at Camp Pendleton was Assistant Chief of Staff for Logistics.

In 2001 I was hired by OUSD to be the director of School of Business and Technology; I held that position until 2007.

I was elected to the Oceanside City Council in 2002 and served on the Council until 2009. While on the City Council, I was the city representative for North County Transit District.

In 2009 I was appointed the Undersecretary of the California Department of Veterans Affairs (CDVA) by Governor Schwarzenegger. I served until May 2011.

In 2012, I was elected to the California State Assembly for the 76th Assembly District and was honored to serve 3 terms. As the Assemblymember I sat on the Education Committee, Higher Education Committee, Budget Committee, Energy Committee, Health Care Committee and Veterans Committee.

In 2018 I was elected to the Tri City Medical Center Board of Directors and I am currently the Chair of the Board.

Over the decades, I have been involved in community, state and national groups. I was the El Camino High School Wrestling Coach from 1999-2001, Rotarian from 1998-2010, Knights of Columbus from 2004-current, Governor's Military Council from 2013-2021 (Chair from 2017-2021), and Board Member of the Association Defense Communities from 2018-2021.

My wife Mary and I live in Oceanside. We have three children who all are college graduates. We also have four grandchildren.

ATTACHMENT A

**NOMINATION OF THE SPECIAL DISTRICT REPRESENTATIVE
FOR THE SAN DIEGO LOCAL AGENCY FORMATION COMMISSION
ALTERNATE MEMBER**

The Mission Resource Conservation Dis is pleased to nominate HEATHER CONKLIN as a
(Name of Independent Special District) (Name of Candidate)

Candidate for the San Diego Local Agency Formation Commission as an alternate special district member with a term expiring in 2023.

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that:

- The nominee is a member of a legislative body of an independent special district whom resides in San Diego County.


(Presiding Officer Signature)

SCOTT A. MURRAY
(Print name)

PRESIDENT BOARD OF DIRECTORS
(Print Title)

4/23/2021
(Date)

PLEASE ATTACH RESUME FOR NOMINEE

- Limit two-pages
- Must be submitted with Nomination Form

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APR 23 2021
SAN DIEGO LAFCO

Heather Conklin

Candidate for the Special District Representative (Alternate) for the San Diego Local Agency Formation Commission (SDLAFCO)

Living in San Diego County for almost 12 years, I have developed a deep appreciation for what makes San Diego County special, including its geographic diversity, rich natural resources, critical habitats, and a strong regional economy.

My passion for public service is driven by my desire to promote informed policymaking that balances the diverse needs of stakeholders and the public, and reflects the principles of good governance. I bring a broad background in public policy, communications, and research to my role in public service.

Since being appointed as a Director for Mission Resource Conservation District in 2019, I've worked diligently to deepen collaborations within the district, expand public outreach, and support adaptation to meet changing organizational and district needs due to the COVID-19 pandemic.

Having served as a District Director with the California State Assembly, I worked collaboratively with local, state, and federal leaders on legislation and projects focused on transportation and addressing climate change in the region and statewide. In addition to legislative experience, I bring experience in research across various policy topics, including agriculture, water conservation, and sustainable development, which gives me a deeper understanding of key local issues. This framework allows me to analyze complex, multi-faceted issues and develop creative solutions that meet specific goals and fit within the "bigger picture."

Public service also requires strong community connections, which I have developed through community volunteerism, including working to address homelessness, and supporting native habitats and sustainable landscaping practices. I also promote and support effective science communication, specializing in science communication for policy and public engagement in science. My community connections, combined with my statewide perspective, provide a strong local focus.

I hold a Master of Public Administration (M.P.A.) from the University of Southern California, School of Policy, Planning, and Development; a Master of Arts (M.A.) in Political Science from the University of California at Riverside; and a Bachelor of Arts (B.A.) in Communication from the University of California at Davis. Currently, I am completing my Ph. D. at Claremont Graduate University, specializing in research methods.

In serving as the Special District Representative (Alternate) for the San Diego Local Agency Formation Commission (SDLAFCO), I will provide forward-thinking leadership to further the Commission's goals of benefiting residents, landowners, and the public in San Diego County.

I respectfully ask for your vote.

ATTACHMENT A

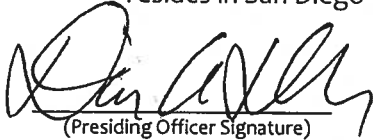
**NOMINATION OF THE SPECIAL DISTRICT REPRESENTATIVE
FOR THE SAN DIEGO LOCAL AGENCY FORMATION COMMISSION
ALTERNATE MEMBER**

The Rincon del Diablo Municipal Water Dist. is pleased to nominate David A. Drake as a
(Name of Independent Special District) (Name of Candidate)

Candidate for the San Diego Local Agency Formation Commission as an alternate special district member with a term expiring in 2023.

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that:

- The nominee is a member of a legislative body of an independent special district whom resides in San Diego County.


(Presiding Officer Signature)

David A. Drake
(Print name)

President
(Print Title)

March 23, 2021
(Date)

PLEASE ATTACH RESUME FOR NOMINEE

- Limit two-pages
- Must be submitted with Nomination Form

RECEIVED
MAR 24 2021
SAN DIEGO LAFCO

March 24, 2021

Dear Special District Members,

LAFCO provides a critical function for the management of public services in San Diego County. The Special Districts in the County have a unique and compelling mission to provide those services for the benefit of our citizens. The boundary and service issues we face require close attention to detail and a broad scope view of the mission.

My experience with the Rincon del Diablo Municipal Water District, since 2006, has been an excellent environment for understanding the complexities and achievements of public service. I am currently the President of the Board of Directors and have served as Vice President and Treasurer. My public service includes chairing the Escondido Planning Commission and serving as an Executive Committee member of the Association of California Water Agencies Joint Powers Insurance Authority. Previously, I represented the City of Escondido on the Board of Directors of the San Diego County Water Authority for nine years. I didn't just learn about public service, I lived it for 30 years.

LAFCO is a key part in the dynamic management of our service domain. Our environment is under continuous change and we must understand these changes and respond to them with effective solutions. My commitment to you is honesty, integrity, and hard work to assure that all of our constituents are treated with equity and fairness.

I seek your support for the Alternate Special Districts Member on the Local Agency Formation Commission.

Sincerely,

A handwritten signature in black ink, appearing to read "David Drake", written in a cursive style.

David A. Drake
President, Board of Directors
Rincon del Diablo Municipal Water District
daviddrake@rinconwater.org

David A. Drake
Qualifications for Alternate Special Districts Member of
the Local Agency Formation Commission (LAFCO)



Current Responsibilities

Mr. Drake has served the Rincon del Diablo MWD (Rincon Water) ratepayers since 2006 as the Director for Division 2. He currently serves and previously served from 2014-2016 as the President of the Board for Rincon Water, and is also a member of Sewer Committee and the Engineering and Long-Range Planning Committee, in addition to previously serving on the Audit Committee.

Director Drake has represented Rincon Water to the ACWA/JPIA since 2006, and currently serves on the JPIA Executive Committee and the Workers Compensation Committee. As an Executive Committee member, he has championed more detailed analysis and reconciliation of large health care invoices, thereby avoiding unnecessary expenses. In addition, he has submitted improvements for the Liability Program's application process and has promoted the development of an "early warning system" for districts at risk. Director Drake is also a founding member of the California Water Insurance Fund.

Past Service

- As a member of the Rincon Water Ad Hoc Committee, assisted in the negotiations for adjusting health care coverage, and reducing overall District costs, for current and retired Rincon employees
- Past Chair of the City of Escondido Planning Commission
- Served on the City of Escondido's Franchise Commission and General Plan Committee
- Represented the City of Escondido to the San Diego County Water Authority for nine years, wherein he served on the SDCWA Engineering and Administrative/Finance Committees
- Served as the San Diego FBI InfraGard President during 2004-2006

Employment

Currently, Chief Innovation Officer of Hadronex, Inc., in Escondido focusing on water system risk and cost reduction. In February 2021, Hadronex will be celebrating sixteen years of service to the water and wastewater industries. During this time Hadronex purchased over \$300,000 in commercial insurance.

- Pointsource Technologies, Inc. - Vice President of Engineering 2001-2005
- SAIC - Internet Services Architect 1997-2001
- Mitchell International - Vice President and Chief Information Officer 1993-1997
- Digital Equipment Corporation - San Diego Software Unit Manager 1985-1993
- Oak Industries - Manager of Engineering 1979-1985
- Caltech/NASA Jet Propulsion Laboratory – Member of the Technical Staff 1974-1979

Education and Recognition

- BS in Engineering, Caltech 1974, MSEE University of Southern California 2017
- Holds fourteen U.S. and five foreign patents
- Named by Water and Waste Digest as 2020 Industry Icon
- Member of the AWWA, AAAS, and Life Member of the IEEE
- Extra Class Radio Amateur AC6OA
- Graduate of the FBI and Justice Department Citizens Academy
- Mr. Drake has lived in Escondido since 1979 and has been married to Virginia for 37 years

Statement

LAFCO provides a critical function for the management of public services in San Diego County. The Special Districts in the County have a unique and compelling mission to provide those services for the benefit of our citizens. The boundary and service issues we face require close attention to detail and a broad scope view of the mission. My commitment to you is to serve with honesty, integrity, and hard work to assure that all constituents are treated with equity and fairness.

ATTACHMENT A

**NOMINATION OF THE SPECIAL DISTRICT REPRESENTATIVE
FOR THE SAN DIEGO LOCAL AGENCY FORMATION COMMISSION
ALTERNATE MEMBER**

The North County Fire Protection District is pleased to nominate Jeff Ekgan as a
(Name of Independent Special District) (Name of Candidate)

Candidate for the San Diego Local Agency Formation Commission as an alternate special district member with a term expiring in 2023.

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that:

- The nominee is a member of a legislative body of an independent special district whom resides in San Diego County.

John van Doorn
(Presiding Officer Signature)

John van Doorn
(Print name)

President, Board of Directors
(Print Title)

March 23, 2021
(Date)

PLEASE ATTACH RESUME FOR NOMINEE

- Limit two-pages
- Must be submitted with Nomination Form

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Jeff Egkan



PROFESSIONAL SUMMARY

Skilled team player with proven ability to communicate and work with varied groups within the community. Long-standing experience on political campaigns, including bond measures.

SKILLS

- Operations management
- Sales and marketing
- Business marketing
- Client relationship building
- Budgeting and cost control

EXPERIENCE

OWNER-OPERATOR, INTOTHEWOODS LLC, JUNE 2020 - CURRENT, BIG BEAR CITY, CA
Developed wedding/event venue concept.

- Met with prospective clients to present company offerings, discuss products, and manage calendar of events.

Owner-Operator, Egkan Family Farm, Jul 2013 - Current, Fallbrook, CA

Purchased existing, struggling avocado grove and made it a viable, producing grove.

Shop Steward, Western Conference of Teamsters, Aug 1998 - Dec 2013, San Diego, CA
Represented 100 union members in labor/management relations.

Negotiated two supplemental contracts on behalf of members.

Driver, United Parcel Service, Mar 1980 - Dec 2013, San Diego, CA

Worked for company in various capacities in multiple locations including: Los Angeles, Ontario and San Diego.

EDUCATION

Associate of Science, Political Science
Cerritos College - Norwalk, CA

May 1980

Pre-Law, **California State University Fullerton** - Fullerton, CA

Jeff Egkan



CIVIC ENGAGEMENT

Director, North County Fire Protection District, November 2020-Present

Labor Outreach Coordinator, KateForAssembly2020, February 2020-November 2020
Obtained and facilitated state-wide Labor Union endorsements and campaign contributions.

Vice-President, Voters Against Wasteful School Bonds, a state registered ballot committee, 2017-2018

Formulated ballot campaign strategy and served as media/social media Director.

Media/Social Media Director, CATE (Citizens for Accountability and Taxation in Education), 2016-2017

Formulated political strategy and messaging for ballot campaign.

Director of Tijuana Mission Outreach, St. Peter and St. Paul Catholic Church, Jan 1991 - Dec 1994, Rancho Cucamonga, CA

Planned and managed bi-annual trips to schools and clinics in Tijuana, Mexico B.C. Solicited and collected recurring monthly donations, raising \$50k/year and helping fund educational and medical facilities in Tijuana.

ATTACHMENT A

**NOMINATION OF THE SPECIAL DISTRICT REPRESENTATIVE
FOR THE SAN DIEGO LOCAL AGENCY FORMATION COMMISSION
ALTERNATE MEMBER**

The Rainbow Municipal Water District is pleased to nominate Hayden Hamilton as a
(Name of Independent Special District) (Name of Candidate)

Candidate for the San Diego Local Agency Formation Commission as an alternate special district member with a term expiring in 2023.

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that:

- The nominee is a member of a legislative body of an independent special district whom resides in San Diego County.


(Presiding Officer Signature)

Hayden Hamilton
(Print name)

Board President
(Print Title)

April 13, 2021
(Date)

PLEASE ATTACH RESUME FOR NOMINEE

- Limit two-pages
- Must be submitted with Nomination Form

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APR 13 2021
SAN DIEGO LAFCO

C. Hayden Hamilton

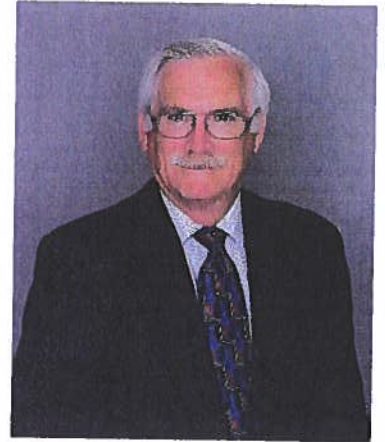
Email: hhamilton@rainbowmwd.com

Education

Bachelor of Science, Aerospace Engineering from The University of Texas at Austin

Masters of Science, Engineering Sciences from The University of Texas at Austin

Postgraduate Studies in Engineering and Business Administration



Professional Experience

20 years in Engineering software development and marketing

5 years in Document Management software development and marketing

10 years Consultant in Product Management and Product Marketing

Public Service

Elected to the Rainbow Municipal Water District (RMWD) Board of Directors 2016

Re-elected to the RMWD Board of Directors 2020

President of the RMWD Board of Directors – currently

I serve on an RMWD ad hoc committee working through the process with LAFCO to allow RMWD to contract with the Eastern Municipal Water District to be our wholesale water supplier. In LAFCO terms, to detach from the San Diego Water Authority and join Eastern. This move will save the district's ratepayers more than \$6 million per year and is critical to the district's existing agrobusiness. In this capacity, I have attended numerous LAFCO meeting in the last year and a half, and had the opportunity to address the LAFCO Board on one occasion.

Relevant Organizations Membership

California Special District Association (CSDA), 2017-Current

Association of California Water Agencies (ACWA), 2017-Current

Have been an active member in both these agencies including taking a series of CSDA leadership courses, participating in ACWA legislative days, and working with the General Manager to assure RMWD earned the CSDA District of Distinction Award.

Other

My wife and I have lived in north San Diego County for the past 37 years
(15 in Carlsbad, 22 in Bonsall)

San Diego LAFCO

Call for Nominations Alternate Special District Member Election on LAFCO

February 22, 2021

ATTACHMENT A

**NOMINATION OF THE SPECIAL DISTRICT REPRESENTATIVE
FOR THE SAN DIEGO LOCAL AGENCY FORMATION COMMISSION
ALTERNATE MEMBER**

The Valley Center Fire Protection District s pleased to nominate Regina Roberts as a
(Name of Independent Special District) (Name of Candidate)

Candidate for the San Diego Local Agency Formation Commission as an alternate special district member with a term expiring in 2023.

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that:

- The nominee is a member of a legislative body of an independent special district whom resides in San Diego County.

Phillip L. Bell
(Presiding Officer Signature)

Phillip L. Bell
(Print Name)

President, Board of Directors of VCFPD
(Print Title)

03/10/2021
(Date)

PLEASE ATTACH RESUME FOR NOMINEE -

- Limit two-pages
- Must be submitted with Nomination Form

RECEIVED
MAR 16 2021
SAN DIEGO LAFCO

Regina W. Roberts

Currently serving as a Member of the Board of Directors of the Valley Center Fire Prot. District. I feel I would be an asset to LAFCO bringing my analytical, innovative and team building abilities. Engineering, Design, Mechanical, Electrical, Manufacturing, Patents, Composites, Materials and Processes, Management, Contracts, Schedules, Cost Accounting, Science and Mathematics instruction are some of my areas of expertise.

Summary of Qualifications:

-**Successfully manager.** Responsible for many complex and technically challenging projects while meeting or exceeding commitments for quality, schedule, and cost.

-**Experienced leader.** Leads groups of 6 to 40 people.

-Sales generator. Creates enthusiasm in internal and external customers to support and fund projects.

-**Published author, lead engineer, and leader** in the application of manufacturing process computer control.

-**Enjoys mastery of the design, installation, troubleshooting and certification of automation and processing equipment.**

Employment History, Relevant Skills, and Experience:

2001 to 2020 (Retired) Owner/Chief Engineer - Roberts and Roberts Eng Services, LLC
Contract work on new machine design, chemical processes, machine maintenance, general design and computer control contracting. Manufacturing and Machine Assembly. Operator training.

2016 - Present

Senior Engineering Specialist - Product Design, Dynapac Design Group, Carlsbad, CA 92010.
Subcontractor (Roberts & Roberts (R & R) Engineering) for engineering design and manufacture of mechanical, optical, and electrical assemblies for new products, designed the control system for a multi-locker dispensing system and several other small design and manufacturing projects.

2013 - Present

Senior Engineering Specialist - Machine Design, Project Manager, Sandbags, LLC, Las Vegas NV. Subcontractor (R & R Engineering) and direct employee for product mechanical, electrical, and control design, and manufacturing of mobile sandbag factories, responsible for all electrical design and all mechanical in support of the electrical design. Traveled to the field to provide on-site support and training. Implemented a control system that was accessible on the internet while the machine was located in the field. Designed, retrofitted and built three different types of machines. Provided Technician support to manufacture the units. Currently providing on-call field support.

2005 - 2012

Manager of Engineering, Let's Go Robotics Inc. Carlsbad, CA 92008

Managed and trained several young engineers to work on multiple projects to support the development and manufacturing of robotic systems for the Biotech industry. Personally responsible for all manufacturing, design, integration, and software for all products. Prepared all system design and quotations for automation projects and often completed the final start up tasks when multiple disciplines were required.

2003 - 2005

Director of Operations RoboDesign International Inc. Carlsbad, CA 92008

Started as a Senior Engineering Project Manager working on new products, promoted to Operations Director and assumed responsible for all aspects of the operations and customer service departments.

1998 - 2015

Roberts & Roberts Engineering, Valley Center, CA 92082

Self-employed maintaining and providing design support for the Sulfuric Acid Reprocessor customers who were abandoned by the closure of IPEC-Athens. Extensive contract software and engineering support on projects for various other customers.

1993-1998

Engineering Manager: IPEC/Clean-Athens Corp. Oceanside, CA

Applied unique and different materials in the area of purification of Sulfuric Acid for semiconductor fabrication applications. Solved manufacturing, design, and scheduling problems for quartzware

Regina W. Roberts

distillation equipment used in sulfuric acid and other reprocessing. Designed quartzware for two new products and implemented into vendor production on schedule and at improved cost. Provided engineering lead for two new \$500,000 product start-ups. Managed interdisciplinary group of 20 Engineers and 3 Lab Technicians.
1979-1993

Mfg. Engineering Specialist Sr. Hughes Missile System Company, formerly General Dynamics Convair Division.

Summary of Experience

- Led the start-up of several classified programs in low observable and composites manufacturing for Department of Defense. Led design efforts for several new machine designs for commercial industry, in Reprocessing, Material Handling and Biotech automation. Typical tasks included coordination of design, planning, tooling, training, first article inspection, process validation, and computer control where applicable.
- Hand-picked to lead various on-site start-up teams due to wide-ranging knowledge of machines and processes. These start-ups were all over the world and required the overcoming of language barriers, differing work ethics, and measuring systems. All projects were completed on budget and on schedule.
- Managed a myriad of technical issues and sub-contractors to create a new composite manufacturing facility.
- Developed and implemented a plan for the integration of the composites facility into a single cohesive business unit in order to improve competitiveness and process control through automation, improved methods, and training, including construction of the facility, selection of equipment and certifying processes in a classified environment.
- Heavily involved in new program proposals including brain-storming, proposal activities, and/or prototype manufacturing of new products for 15 new programs.
- Initiated and managed research, development, and production contracts with budgets from \$25,000 to \$1,500,000 per year. These projects required the selection of all staff members, budgeting, scheduling, conflict resolution, problem solving, customer interface and technical oversight in order to ensure successful completion.
- Prepared proposals and cost estimates to procure new contracted research and development projects.
- Prepared numerous cost analyses for the justification of projects and equipment.
- Highly knowledgeable in the control of chemical and manufacturing processes, and programming of Computers and Programmable Logic Controllers.
- Highly skilled in the use of EXCEL, MS-WORD, SolidWorks, ACAD, MS-PROJECT, etc. to maximize personal and organizational efficiency.

Education:

- B. A. Chemistry, Minor in Economics University of California, San Diego, Revelle College
- Numerous Design and analysis classes attended at San Diego State University.
- Several Management and Accounting Classes at National University

Inventions:

- Co-Inventor on Patent 8038940 for "Automated machine for transferring solution from a source microwell plate to a destination microwell plate" issued October 18, 2011
- Co-Inventor on unissued patent for "Material Handling Machine" Docket Number 382329-000008 dated September 4, 2014
- Co-inventor on five other submitted patents, one for composites, two for processing of Sulfuric Acid and two for the digestion of extremely toxic materials and wastes with Sulfuric Acid. All patents applications were suspended when each of the businesses were sold.

Security Clearances:

Currently Inactive Top Secret Special Access Clearance at Hughes Missile Systems and General Dynamics Convair Division.



Agenda Item: 14

STAFF REPORT

Board Meeting Date: June 2, 2021
Prepared By: Brett Hodgkiss

SUBJECT: MATTERS PERTAINING TO THE ACTIVITIES OF THE SAN DIEGO COUNTY WATER AUTHORITY

SUMMARY: Informational report by staff and directors concerning the San Diego County Water Authority. No action will be required.



STAFF REPORT

Agenda Item: 15.A

Board Meeting Date:	June 2, 2021
Prepared By:	Ramae Ogilvie
Approved By:	Brett Hodgkiss

SUBJECT: REPORTS ON MEETINGS AND EVENTS ATTENDED BY DIRECTORS

SUMMARY: Directors will present brief reports on meetings and events attended since the last Board meeting.



STAFF REPORT

Agenda Item: 15.B

Board Meeting Date: June 2, 2021
Prepared By: Lisa Soto
Approved By: Brett Hodgkiss

SUBJECT: SCHEDULE OF UPCOMING MEETINGS AND EVENTS

SUMMARY: The following is a listing of upcoming meetings and events. Requests to attend any of the following events should be made during this agenda item.

	SCHEDULE OF UPCOMING MEETINGS AND EVENTS	ATTENDEES
1	Ask the Experts: Financing Options for Your District (CSDA Webinar) <i>Jun. 4, 2021, 10:00–11:30 p.m.</i> <i>Registration deadline: None</i>	
2	Vista Chamber of Commerce Business Mixer (Virtual via Zoom) <i>Jun. 9, 2021; 5:00 p.m.–6:00 p.m.</i> <i>Deadline: None</i>	
3	Fourth Annual GSA Summit: Working Toward Implementation (Virtual) (Groundwater Resources Association) <i>Jun. 9-10, 2021, 8:30 a.m. – 5:00 p.m.</i> <i>Registration deadline: 6/7/21</i>	
4	Council of Water Utilities Meeting <i>Jun. 15, 2021, 8:00 a.m.–9:30 a.m.</i> <i>Registration deadline: None</i>	
5	Vista Chamber of Commerce Business Mixer (Virtual via Zoom) <i>Jul. 14, 2021; 5:00 p.m.–6:00 p.m.</i> <i>Deadline: None</i>	
6	Vista Chamber of Commerce Business Mixer (Virtual via Zoom) <i>Aug. 11, 2021; 5:00 p.m.–6:00 p.m.</i> <i>Deadline: None</i>	
7	Council of Water Utilities Meeting <i>Aug. 17, 2021, 8:00 a.m.–9:30 a.m.</i> <i>Registration deadline: None</i>	
8	CSDA Quarterly Meeting <i>Aug. 19, 2021, 6:00 p.m.</i> <i>Registration deadline: TBD</i>	
9	CSDA Annual Conference <i>Aug. 30-Sept. 2, 2021 in Monterey</i> <i>Registration deadline: 7/30/21</i>	MacKenzie (R, H) Sanchez (R, H)
10	Vista Chamber of Commerce Business Mixer (Virtual via Zoom) <i>Sept. 8, 2021; 5:00 p.m.–6:00 p.m.</i> <i>Deadline: None</i>	
11	Western Groundwater Congress (Groundwater Resources Association) <i>Sept. 13-15, 2021; Los Angeles Marriott Burbank Airport Hotel</i> <i>Registration deadline: TBD</i>	Dorey (H)
12	CALAFCO Annual Conference <i>Oct. 6-9, 2021; Hyatt Regency Newport Beach John Wayne Airport</i> <i>Deadline: TBD</i>	MacKenzie
13	Vista Chamber of Commerce Business Mixer (Virtual via Zoom) <i>Oct. 13, 2021; 5:00 p.m.–6:00 p.m.</i> <i>Deadline: None</i>	

	SCHEDULE OF UPCOMING MEETINGS AND EVENTS	ATTENDEES
14	Council of Water Utilities Meeting <i>Oct. 19, 2021, 8:00 a.m.–9:30 a.m.</i> <i>Registration deadline: None</i>	
15	Sexual Harassment Prevention Training AB 1661 <i>Nov. 2, 2021 –9:00 a.m. – 11:00 a.m., VID Board Room</i> <i>Reservation deadline: None</i>	Miller (R) Vásquez (R) Dorey (R) Sanchez (R) MacKenzie (R)
16	Vista Chamber of Commerce Business Mixer (Virtual via Zoom) <i>Nov. 10, 2021; 5:00 p.m.–6:00 p.m.</i> <i>Deadline: None</i>	
17	CSDA Quarterly Meeting <i>Nov. 18, 2021, 6:00 p.m.</i> <i>Registration deadline: TBD</i>	MacKenzie ◊
18	ACWA Fall Conference <i>Nov. 30-Dec. 3, 2021–Pasadena</i> <i>Registration deadline: TBD</i>	
19	Vista Chamber of Commerce Business Mixer (Virtual via Zoom) <i>Dec. 8, 2021; 5:00 p.m.–6:00 p.m.</i> <i>Deadline: None</i>	
20	Colorado River Water Users Association Conference (CRWUA) <i>Dec. 13-15, 2021</i> <i>Registration deadline: TBD</i>	

The following abbreviations indicate arrangements that have been made by staff:

R=Registration; **H**=Hotel; **A**=Airline; **S**=Shuttle; **C**=Car; **T**=Tentative

◊=Attendee to self-register for virtual meeting.



Agenda Item: 16

STAFF REPORT

Board Meeting Date: June 2, 2021
Prepared By: Ranae Ogilvie

SUBJECT: ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

SUMMARY: This item is placed on the agenda to enable the Board to identify and schedule future items for discussion at upcoming Board meetings and/or identify press release opportunities.

Staff-generated list of tentative items for future agendas:

- 2020 Urban Water Management Plan (June)
- Water Supply Response Program update (June)
- Lake Henshaw/Warner Ranch Inspection Tour date (July)



Agenda Item: 17

STAFF REPORT

Board Meeting Date: June 2, 2021
Prepared By: Ranae Ogilvie

SUBJECT: COMMENTS BY DIRECTORS

SUMMARY: This item is placed on the agenda to enable individual Board members to convey information to the Board and the public not requiring discussion or action.



Agenda Item: 18

STAFF REPORT

Board Meeting Date:

June 2, 2021

Prepared By:

Brett Hodgkiss

SUBJECT: COMMENTS BY GENERAL COUNSEL

SUMMARY: Informational report by the General Counsel on items not requiring discussion or action.



Agenda Item: 19

STAFF REPORT

Board Meeting Date:

June 2, 2021

Prepared By:

Brett Hodgkiss

SUBJECT: COMMENTS BY GENERAL MANAGER

SUMMARY: Informational report by the General Manager on items not requiring discussion or action.

NOTICE OF ADJOURNED MEETING
OF THE BOARD OF DIRECTORS OF THE
VISTA IRRIGATION DISTRICT

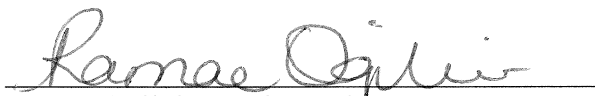
A REGULAR MEETING OF THE BOARD OF DIRECTORS OF VISTA IRRIGATION DISTRICT, HELD ON JUNE 2, 2021 WAS ADJOURNED UNTIL 9:00 AM, WEDNESDAY, JUNE 16, 2021 AT THE OFFICE OF THE VISTA IRRIGATION DISTRICT, 1391 ENGINEER STREET, VISTA, CALIFORNIA.

* * * * *

AFFIDAVIT OF POSTING ORDER OF ADJOURNMENT OF MEETING

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO)

I, Ranae Ogilvie, hereby certify that I am the duly appointed, qualified Assistant Secretary of the Board of Directors of Vista Irrigation District; that the foregoing is duly noted in the Minutes of said Regular Meeting of the Board of Directors of Vista Irrigation District; that said Regular Board Meeting was ordered adjourned to the time and place above specified; and that I posted a copy of this order of adjournment near the public entrance to the Board Room at the offices of the District.



Ranae Ogilvie, Assistant Secretary
Board of Directors
Vista Irrigation District

POSTED: June 2, 2021