

**AGENDA FOR THE REGULAR MEETING OF THE
BOARD OF DIRECTORS OF THE
TEMESCAL VALLEY WATER DISTRICT
JANUARY 26, 2021, 8:30 A.M. AT
THE DISTRICT'S ADMINISTRATIVE OFFICE
22646 TEMESCAL CANYON ROAD,
TEMESCAL VALLEY, CALIFORNIA 92883**

**THIS MEETING WILL BE HELD VIA TELECONFERENCE ONLY AS
PERMITTED BY GOVERNOR'S EXECUTIVE ORDER N-29-20.**

The following is a summary of the rules of order governing meetings of the Temescal Valley Water District Board of Directors:

AGENDA ITEMS

In case of an emergency, items may be added to the Agenda by a majority vote of the Board of Directors. An emergency is defined as a work stoppage; a crippling disaster; or other activity, which severely imperils public health, safety or both. Also, items, which arise after the posting of Agenda, may be added by a two-thirds vote of the Board of Directors.

PUBLIC COMMENT

Persons wishing to address a matter not on the Agenda may be heard at this time; however, no action will be taken until placed on a future agenda in accordance with Board policy.

NOTICE TO PUBLIC

All matters listed under the Consent Calendar will be voted upon by one motion. There will be no separate discussion of these items, unless a Board Member or member of the public requests that a particular item(s) be removed from the Consent Calendar, in which case, they will be considered separately under New Business.

**IF ANYONE WISHES TO SPEAK WITH THE BOARD
ABOUT ANY CONSENT CALENDAR MATTER(S),
PLEASE STATE YOUR NAME, ADDRESS,
AND APPROPRIATE ITEM NUMBER(S).**

AFFIDAVIT OF POSTING

I, Allison Harnden, Office Manager of the Temescal Valley Water District, hereby certify that I caused the posting of the Agenda at the District office at 22646 Temescal Canyon Road, Temescal Valley, California 92883 before January 23, 2021.

Allison Harnden, Office Manager

AGENDA FOR REGULAR MEETING
January 26, 2021

Page No.

1. **Roll Call and Call to Order.**
2. **Presentations and Acknowledgments.**
3. **Public Comment.** If you would like to become an Attendee of the online Zoom Meeting click this link https://dudek.zoom.us/webinar/register/WN_K7_Ccie7SUCtDWusOpuDXw. To be called on for Public Comment please raise your hand. Questions can be submitted through the Q&A option.

BOARD ITEMS:

4. **Minutes of the December 22, 2020 Regular Meeting.** **6-9**
RECOMMENDATION: Approve Minutes as written.
5. **Payment Authorization Report.** **10-14**
RECOMMENDATION: Approve Report and authorize payment of the December 22, 2020-January 26, 2021 invoices.
6. **Revenue & Expenditure Reports. (Unaudited).** **15-31**
 - a. Revenue & Expenditure Reports.
RECOMMENDATION: Note and file.
7. **Audited Annual Financial Report FY 19/20.** **32-74**
RECOMMENDATION: Accept audited financial as presented for FY 19/20.
8. **Trilogy Development.**
 - a. Homeowners Association update. (-)
 - b. Golf Course update. (-)

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9. Sycamore Creek Development.	
a. Project Update.	(-)
b. 1735 homes to be built. 1732 houses occupied to date. 99% complete.	
10. Retreat Development.	(-)
a. Project Update.	
11. Terramor Development (Forestar Toscana).	
a. Project Update.	(-)
b. Resolution No. R-21-01. Resolution Accepting Unanimous Approval Of Property Owners to Annex Certain Property to Improvement Area No. 2 of Community Facilities District No. 4 (Terramor). RECOMMENDATION: To be made by the Board.	75-85
c. Resolution No. R-21-02. Resolution of Intention to Annex Certain Property to Improvement Area No. 2 of Community Facilities District No. 4 (Terramor) of TVWD. RECOMMENDATION: To be made by the Board.	86-120
d. 1443 homes to be built. 618 houses occupied to date. 43% complete.	
12. Harmony Grove (Griffin Homes).	(-)
a. Project Update.	
b. 50 homes to be built. 50 houses released to date.	
13. Water Utilization Reports.	121-133
RECOMMENDATION: Note and file.	
14. Sustainable Groundwater Management Act.	(-)
a. Project Update.	

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15. Committee Reports.	
a. Finance/Legislation (Director Rodriguez).	(-)
b. Engineering/Operations (Director Myers).	(-)
c. Public Relations (Allison Harnden).	(-)
16. General Manager's Report.	
a. General Manager's Report.	134-135
b. Pacific Hydrotech Corporation Payment Request #14. RECOMMENDATION: Authorize the payment of \$723,670.36 to Pacific Hydrotech as well as a retention payment of \$38,087.91 to be deposited into an Escrow Account for a total of \$761,758.27.	136-151
d. Layfield USA Corporation EQ Cover Final Payment. RECOMMENDATION: Authorize the payment of \$234,683.67.	152-160
17. Operations Report.	161-163
a. Water and Sewer Operations.	
18. District Engineer's Report.	
a. Status of Projects.	164-165
19. District Counsel's Report.	(-)
20. Seminars/Workshops.	(-)
21. Consideration of Correspondence.	166
An informational package containing copies of all pertinent correspondence for the Month of December will be distributed to each Director along with the Agenda.	

22. Adjournment.

(-)

**MINUTES OF THE
REGULAR MEETING OF THE
TEMESCAL VALLEY WATER DISTRICT**

December 22, 2020

PRESENT

C. Colladay
P. Rodriguez
J. Butler
F. Myers

ABSENT

D. Harich

GUESTS

T. Davis

STAFF

J. Pape
A. Harnden
M. McCullough
J. Scheidel
D. Saunders

1. Roll Call and Call to Order.

The regular meeting of the Temescal Valley Water District was called to order by President Colladay at 8:30 a.m.

2. Presentations and Acknowledgments.

3. Public Comment.

BOARD ITEMS:

4. Minutes of the November 24, 2020 Regular Meeting.

ACTION: Director Myers moved to approve the minutes as written. Director Butler seconded. Motion carried unanimously.

5. Payment Authorization Report.

ACTION: Director Rodriguez moved to approve the November 24-December 22, 2020 invoices, excluding Layfield. Director Myers seconded. Motion carried unanimously.

6. Revenue & Expenditure Reports. (Unaudited).

a. Revenue & Expenditure Reports.

ACTION: Note and file.

7. Draft Audited Annual Financial Report FY 19/20 – For review only.

ACTION: The Board directed staff to check Board member terms as well as three other items on pages 17, 21 and 26 for accuracy.

- 8. Trilogy Development.**
 - a. Homeowners Association update.
 - b. Golf Course update.

- 9. Sycamore Creek Development.**
 - a. Project Update.
 - b. 1738 homes to be built. 1732 houses occupied to date. 99% complete.

- 10. Retreat Development.**
 - a. Project Update.

- 11. Terramor Development (Forestar Toscana).**
 - a. Project Update.
 - b. 1443 homes to be built. 587 houses occupied to date. 41% complete.

- 12. Harmony Grove (Griffin Homes).**
 - a. Project Update.
 - b. 50 estimated homes to be built. 50 houses released to date.

- 13. Water Utilization Reports.**

ACTION: Note and file.

- 14. Sustainable Groundwater Management Act.**
 - a. Project Update.

- 15. Committee Reports.**
 - a. Finance/Legislative (Director Rodriguez).
 - b. Engineering/Operations (Director Myers).
 - c. Public Relations (Allison Harnden) – Allison reported that the rate increase postcard will be mailed to our customers the first week in January.

16. General Manager's Report.

a. General Manager's Report – The General Manager reported on current projects.

b. Pacific Hydrotech Corporation Payment Request #13.

ACTION: Director Rodriguez moved to authorize the payment of \$424,517.00 to Pacific Hydrotech as well as a retention payment of \$22,343.00 to be deposited into an Escrow Account for a total of \$446,860.00. Director Myers seconded. Motion carried unanimously.

c. CapRock Partners Reimbursement Agreement for Sewer Facilities.

ACTION: Director Rodriguez moved to authorize the District to enter into the reimbursement agreement. Director Myers seconded. Motion carried unanimously.

d. Layfield USA Corporation Water Reclamation Facility Flow EQ Cover.

ACTION: Director Myers moved to authorize the payment of \$484,540.00 to Layfield. Director Butler seconded. Motion carried unanimously.

17. Operations Report.

a. Water and sewer operations.

18. District Engineer's Report.

a. Status of Projects.

b. Knabe Road Potable Waterline Project Progress Payment No. 2.

ACTION: Director Myers moved to authorize the payment of \$105,792.10, of which \$5,289.60 will be held as retention and the remaining \$100,502.49 will be issued to Empire Equipment Service, Inc. Director Butler seconded. Motion carried unanimously.

19. District Counsel's Report.**20. Seminars/Workshops.**

The Board returned to Item 5. Payment Authorization Report. Director Rodriguez moved to authorize the payment to Layfield USA Corporation. Director Myers seconded. Motion carried unanimously.

21. Consideration of Correspondence.

An informational package containing copies of all pertinent correspondence for the Month of November will be distributed to each Director along with the Agenda.

22. Adjournment.

There being no further business, the December 22, 2020 Regular Meeting of the Temescal Valley Water District Board of Directors was adjourned at 9:45 a.m. by President Colladay.

ATTEST:

APPROVED:

Paul Rodriguez, Secretary

Charles Colladay, President

Date: _____

Date: _____

TEMESCAL VALLEY WATER DISTRICT
 PAYMENT AUTHOUIZATION REPORT
 January 26, 2021

Check #	Date	Payee ID	Payee	Amount	
24914	12/19/20	IW	ICONIX WATERWORKS INC	1,209.78	
24915	12/19/20	EL	EDUARDO LOPEZ-TRK MAINT	80.00	
24916	12/21/20	ATTM	AT & T MOBILITY	587.49	
24917	12/21/20	CL01	CLAYSON, BAINER & SAUNDERS	1,000.00	
24918	12/21/20	RMAG	RMA GROUP	8,856.95	CAP IMP-PLT EXPAN TESTING
24919	12/21/20	TWC	SPECTRUM BUSINESS	1,249.95	
24920	12/21/20	WE01	WESTERN MUNICIPAL WATER DISTR.	291,489.43	
24921	12/21/20	PMC	VOID	-	
24922	12/21/20	PMC	PRINT MAIL CENTER	1,487.85	
24923	12/21/20	AD	PAYROLL	-	
24924	12/21/20	BE	PAYROLL	-	
24925	12/21/20	CG	PAYROLL	-	
24926	12/21/20	CL	PAYROLL	-	
24927	12/21/20	CO	VOID	-	
24928	12/21/20	DB	PAYROLL	-	
24929	12/21/20	DH	VOID	-	
24930	12/21/20	FM	FRED H. MYERS	487.75	
24931	12/21/20	JB	JOHN B. BUTLER	246.37	
24932	12/21/20	JH	PAYROLL	-	
24933	12/21/20	KN	PAYROLL	-	
24934	12/21/20	LK	PAYROLL	-	
24935	12/21/20	MM	PAYROLL	-	
24936	12/21/20	PB	PAYROLL	-	
24937	12/21/20	RO	PAUL RODRIGUEZ	739.12	
24938	12/22/20	AD	PAYROLL	-	
24939	12/22/20	BE	PAYROLL	-	
24940	12/22/20	CG	PAYROLL	-	
24941	12/22/20	CL	PAYROLL	-	
24942	12/22/20	DB	PAYROLL	-	
24943	12/22/20	JH	PAYROLL	-	
24944	12/22/20	KN	PAYROLL	-	
24945	12/22/20	LK	PAYROLL	-	
24946	12/22/20	MM	PAYROLL	-	
24947	12/22/20	PB	PAYROLL	-	
24948	12/24/20	AD	PAYROLL	-	
24949	12/24/20	BE	PAYROLL	-	
24950	12/24/20	CG	PAYROLL	-	
24951	12/24/20	CL	PAYROLL	-	
24952	12/24/20	DB	PAYROLL	-	
24953	12/24/20	JH	PAYROLL	-	
24954	12/24/20	KN	PAYROLL	-	

TEMESCAL VALLEY WATER DISTRICT
 PAYMENT AUTHOUIZATION REPORT
 January 26, 2021

Check #	Date	Payee ID	Payee	Amount	
24955	12/24/20	LK	PAYROLL	-	
24956	12/24/20	MM	PAYROLL	-	
24957	12/24/20	PB	PAYROLL	-	
24958	12/24/20	DB	PAYROLL	-	
24959	12/24/20	JH	PAYROLL	-	
24960	12/24/20	KN	PAYROLL	-	
24961	12/24/20	LK	PAYROLL	-	
24962	12/22/20	CO	CHARLES W. COLLADAY	246.37	
24963	12/23/20	EESI	EMPIRE EQUIPMENT SERVICES INC.	100,502.49	CAP IMP-KANABE POT LINE
24964	1/5/21	EL	EDUARDO LOPEZ-TRK MAINT	80.00	
24965	1/8/21		VOID	-	
24966	1/8/21	AD	PAYROLL	-	
24967	1/8/21	BE	PAYROLL	-	
24968	1/8/21	CG	PAYROLL	-	
24969	1/8/21	CL	PAYROLL	-	
24970	1/8/21	DB	PAYROLL	-	
24971	1/8/21	JH	PAYROLL	-	
24972	1/8/21	KN	PAYROLL	-	
24973	1/8/21	LK	PAYROLL	-	
24974	1/8/21	MM	PAYROLL	-	
24975	1/8/21	PB	PAYROLL	-	
24976-24977	1/8/21		VOID	-	
24978	1/7/21	PLIC	PROTECTIVE LIFE INSURANCE COMPANY	117.60	
24979	1/8/21	ACSI	ALEXANDER'S CONTRACT SERVICES, INC.	5,773.15	
24980	1/8/21	AGSI	AUTOMATED GATE SERVICES INC	169.00	
24981	1/8/21	BA01	BABCOCK LABORATORIES, INC	1,255.00	
24982	1/8/21	BGM	BIG GIANT MEDIA	239.80	
24983	1/8/21	CE01	CENTRAL COMMUNICATIONS	63.98	
24984	1/8/21	CHAC	CALIFORNIA HIGHWAY ADOPTION CO.	315.00	
24985	1/8/21	DSC	DATABASE SYSTEMS CORP.	35.00	
24986	1/8/21	DU02	DUDEK & ASSOCIATES-SPECIAL PROJECTS	65,439.88	CAP IMP-KNABE /DAWSON RES/TRILOGY RES/ EMER REPAIR FRWY/GSI/POT LOOPING
24987	1/8/21		VOID		
24988	1/8/21	DU04	DUDEK & ASSOCIATES	7,637.38	
24989	1/8/21	DWEI	DEXTER WILSON ENGINEERING INC	487.50	
24990	1/8/21	HO01	HOME DEPOT CREDIT SERVICES	343.73	
24991	1/8/21	LCI	LEIGHTON CONSULTING INC.	7,242.10	
24992	1/8/21	MCCO	MUROW CM	14,755.00	CAP IMP-PLT EXPAN TESTING
24993	1/8/21	PCE	PACIFIC COAST ENVELOPE INC	732.99	
24994	1/8/21	PLM01	PARRA LANDSCAPE MAINTENANCE	650.00	
24995	1/8/21	PO07	POLYDYNE, INC.	11,799.44	SLUDGE CHEM
24996	1/8/21	RMAG	RMA GROUP	17,344.00	CAP IMP-PLT EXPAN TESTING

TEMESCAL VALLEY WATER DISTRICT
 PAYMENT AUTHOUIZATION REPORT
 January 26, 2021

Check #	Date	Payee ID	Payee	Amount	
24997	1/8/21	SEMA	SEMA INC.	887.87	
24998	1/8/21	SO03	SOUTHERN CALIF EDISON CO.	41,670.29	
24999	1/8/21	ST01	STAPLES CREDIT PLAN	241.71	
25000	1/8/21	TR01	TRAN CONTROLS SCADA SOLUTIONS, LLC.	3,096.74	
25001	1/8/21	TR012	TRAN CONTROLS SCADA SOLUTIONS, LLC.	32,666.73	CAP IMP-PLT EXPAN SCADA/REPAIR FEB LEVEL CONTRL
25002	1/8/21	UN01	UNDERGROUND SERVICE ALERT	132.67	
25003	1/8/21	WA01	WASTE MANAGEMENT - INLAND EMPIRE	351.63	
25004-25005	1/8/21		VOID	-	
25006	1/8/21	FI01	FIDELITY INVESTMENTS	700.00	
25007	1/8/21	FI01	FIDELITY INVESTMENTS	960.80	
25008	1/7/21	FI01	FIDELITY INVESTMENTS	747.00	
25009	1/8/21	FI01	FIDELITY INVESTMENTS	700.00	
25010	1/8/21	USB01	US BANK GOVERNMENT SERVICES	1,255.84	
24011-25016			VOID	-	
25017	1/15/21	REFUND	MAHMUD MIZAN	295.76	
25018	1/15/21	REFUND	CODY HOUGH	300.00	
25019	1/15/21	REFUND	KENNETH HARTER	246.63	
25020-25025			VOID	-	
25026	1/22/21	AD	PAYROLL	-	
25027	1/22/21	BE	PAYROLL	-	
25028	1/22/21	CG	PAYROLL	-	
25029	1/22/21	CL	PAYROLL	-	
25030	1/22/21	CO	CHARLES W. COLLADAY	246.37	
25031	1/22/21	DB	PAYROLL	-	
25032	1/22/21	DH	DAVID HARICH	243.87	
25033	1/22/21	FM	FRED H. MYERS	243.87	
25034	1/22/21	JB	JOHN B. BUTLER	246.37	
25035	1/22/21	JH	VOID	-	
25036	1/22/21	KN	PAYROLL	-	
25037	1/22/21	LK	PAYROLL	-	
25038	1/22/21	MM	PAYROLL	-	
25039	1/22/21	PB	PAYROLL	-	
25040	1/22/21	RO	PAUL RODRIGUEZ	246.37	
25041	1/22/21	JH	VOID	-	
25042	1/22/21	JH	PAYROLL	-	
25043	1/22/21		VOID	-	
25044	1/22/21	REFUND	KATHRYN ACOSTA	156.83	
25045	1/22/21	AAV	ADVANCED AIR & VACUUM	1,980.00	
25046	1/22/21	ATT01	AT&T	336.96	
25047	1/22/21	ATTM	AT & T MOBILITY	582.07	
25048	1/22/21	BA01	VOID	-	

TEMESCAL VALLEY WATER DISTRICT
 PAYMENT AUTHOUIZATION REPORT
 January 26, 2021

Check #	Date	Payee ID	Payee	Amount	
25049	1/22/21	BT	BT PIPELINE INC.	1,603.00	
25050	1/22/21	CA16	CALIFORNIA CHOICE BENEFIT ADMINISTRATOR	5,871.90	
25051	1/22/21	CAM	CHANDLER INVESTMENT MANAGEMENT	1,000.00	
25052	1/22/21	CL01	CLAYSON, BAINER & SAUNDERS	2,375.00	
25053	1/22/21	DPCI	DON PETERSON CONTRACTING, INC.	21,885.00	REPAIR PUMPS/CK VAL
25054	1/22/21	DU01	DUDEK & ASSOCIATES-CONT MGT	20,233.00	
25055	1/22/21	DU03	DUDEK & ASSOCIATES-PASS THRU	1,480.00	
25056	1/22/21	DWEI	DEXTER WILSON ENGINEERING INC	15,460.13	CAP IMP-PLT EXPAN CONTROLS
25057	1/22/21	DXP	DXP CORTECH	8,724.17	
25058	1/22/21	ECS	ECS IMAGING INC	3,743.00	
25059	1/22/21	FE01	FEDERAL EXPRESS	57.07	
25060	1/22/21	GI	GORM INC.	586.36	
25061	1/22/21	GMDM	GUTIRREZ MAINTENANCE/ DANIEL GUTIERREZ	350.00	
25062	1/22/21	HA02	HACH COMPANY	119.05	
25063	1/22/21	HES	HOLLOWAY ENVIRONMENTAL SOLUTIONS	9,259.58	SLUDGE BAGS
25064	1/22/21	ICL	IB CONSULTING, LLC	22,620.00	CAP IMP-RATE STUDY
25065	1/22/21	IW	ICONIX WATERWORKS INC	153.93	
25066	1/22/21	LPWS	LEGEND PUMP & WELL SERVICES INC	2,523.00	
25067	1/22/21	MH01	MCFADDEN-DALE HARDWARE CO.	232.73	
25068	1/22/21	MITI	MORR-IS TESTED IN	7,045.00	
25069	1/22/21	MU01	WILLDAN FINANCIAL SERVICES	950.00	
25070	1/22/21	NC	NORTHSTAR CHEMICAL	4,054.38	
25071	1/22/21	PLM01	PARRA LANDSCAPE MAINTENANCE	4,776.75	
25072	1/22/21	PMC	PRINT MAIL CENTER	414.67	
25073	1/22/21	RTI	RICHARDSON TECHNOLOGIES INC.	423.00	
25074	1/22/21	SK01	SKUNKY PUMPERS	2,137.00	
25075	1/22/21	ST02	STATE COMPENSATION INSUR.FUND	1,983.08	
25076	1/22/21	TWC	SPECTRUM BUSINESS	1,244.95	
25077	1/22/21	UBB	USA BLUEBOOK	184.37	
25078	1/22/21	VCI	VALVERDE CONSTRUCTION INC	8,249.27	REPAIR 1" COOPER POT LINE
25079	1/22/21	WA01	WASTE MANAGEMENT - INLAND EMPIRE	1,254.44	
25080	1/22/21	WA02	WATEREUSE ASSOC.	909.50	
25081	1/22/21	WE01	WESTERN MUNICIPAL WATER DISTR.	294,534.26	
25082	1/22/21	WSLLC	WATERSOLVE,LLC	18,102.00	SLUDGE BAGS
25083	1/22/21	XI	XALOGY INC	3,664.67	
25084	1/19/21	UR	UNITED RENTALS	7,865.75	SM INPLT WK TRK
Total				<u>\$ 1,107,270.49</u>	

**TEMESCAL VALLEY WATER DISTRICT
INTERNAL BALANCE SHEET
31-Dec-20**

ASSETS

Fixed Assets (net of accumulated depreciation)			
Land		\$	902,118
Treatment Plants			12,813,693
Capacity Rights			13,503,639
Water System, Reservoir & Wells			9,141,566
Water & Sewer Mains			31,590,206
General Equipment Sewer/Water/ Furniture			658,562
Buildings & Entrance Improvements			294,185
			\$ 68,903,968
Current Assets			
Cash - Wastewater	\$	8,994,785	
Cash - Water		14,305,495	
Cash - ID #1		574,646	
Cash - ID #2		278,376	
Cash - Nonpotable		4,690,980	
Cash - Deposits		2,299,262	31,143,544
			1,176,869
Accounts Receivable-Services/Developers			218,582
Assessment Receivable			43,476
Interest Receivable			20,694
Prepaid Expenses			42,656
Inventory			\$ 32,645,821
Other Assets			
Work-in-Process			3,541,693
Deferred Outflows - Pension			163,609
TOTAL ASSETS			\$ 105,255,091

LIABILITIES

Current Liabilities			
Accounts Payable	\$	629,814	
Security Deposits		277,461	
Payroll & Payroll Taxes Payable		73,908	
Capacity & Meter Deposits		1,158,750	
Fiduciary Payments Payable		495,932	
Developer Deposits		354,042	
Other Deposits		13,077	
			3,002,984
Long-term Liabilities			
TVRP Note			915,742
Deferred Inflows - Pension			108,349
TOTAL LIABILITIES			\$ 4,027,075

FUND EQUITY

Fund Balances			
Waste Water Fund Balance			35,128,410
Water Fund Balance			50,581,786
ID #1 Fund Balance			648,622
ID #2 Fund Balance			561,871
Recycled Water Fund Balance			14,307,326
TOTAL FUND EQUITY			\$ 101,228,016
TOTAL LIABILITIES & FUND EQUITY			\$ 105,255,091

**TEMESCAL VALLEY WATER DISTRICT
REVENUE AND EXPENDITURES/BUDGET
For Six Months Ending December 31, 2020**

	DECEMBER			YEAR TO DATE			BUDGET 2020-2021	BUDGET REMAINING
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE		
<u>WASTEWATER DEPARTMENT</u>								
OPERATING REVENUE:								
MONTHLY SEWER SERVICE CHARGE	219,612	210,000	9,612	1,320,866	1,285,000	35,866	\$ 2,570,000	(1,249,134)
MONTHLY SERVICE CHARGE-ID #1	11,764	11,500	264	70,584	69,000	1,584	138,000	(67,416)
MONTHLY SERVICE CHARGE-ID #2	13,307	13,000	307	79,842	78,000	1,842	156,000	(76,158)
MONTHLY SEWER SERVICE CHG-R COM	10,652	10,000	652	66,664	60,000	6,664	120,000	(53,336)
MISC UTILITY CHARGES/ REVENUE	410	400	10	2,443	2,500	(57)	5,000	(2,557)
STANDBY CHARGES	-	-	-	-	-	-	110,000	(110,000)
CFD REIMBURSEMENTS	10,000	10,000	-	10,000	10,000	-	20,000	(10,000)
INSPECTION CHARGES	2,304	4,200	(1,896)	10,404	25,000	(14,596)	50,000	(39,596)
TOTAL WASTEWATER REVENUE	268,049	259,100	8,949	1,560,803	1,529,500	31,303	3,169,000	(1,608,197)
OPERATING EXPENSES:								
PLANT WAGES EXPENSE	14,344	14,850	(506)	70,764	83,500	(12,736)	167,000	(96,236)
INSPECTION WAGES EXPENSE	3,711	4,000	(289)	21,476	21,500	(24)	35,000	(13,524)
PAYROLL TAXES EXP	274	300	(26)	1,427	1,900	(473)	3,800	(2,373)
EMPLOYEE BENEFITS-INS	704	1,800	(1,096)	3,504	10,800	(7,296)	21,600	(18,096)
EMPLOYEE BENEFITS-RETIREMENT	1,100	1,770	(670)	4,991	11,500	(6,509)	23,000	(18,009)
OVERTIME OPERATION EXP	2,530	1,000	1,530	16,932	6,000	10,932	19,400	(2,468)
OVERTIME INSPECTION EXP	548	600	(52)	2,004	3,600	(1,596)	4,800	(2,796)
MILEAGE EXP	152	100	52	988	600	388	1,200	(212)
VACATION EXP	839	800	39	5,034	5,050	(16)	10,100	(5,066)
SCADA SYSTEM ADMIN/MAINT	-	1,000	(1,000)	3,396	6,500	(3,104)	13,000	(9,604)
LABORATORY TESTING COSTS	1,021	2,000	(979)	2,720	11,500	(8,780)	23,000	(20,280)
SLUDGE DISPOSAL/PUMPING COSTS	10,808	6,000	4,808	36,799	35,000	1,799	70,000	(33,201)
SLUDGE DISPOSAL BAG EXP	18,102	20,000	(1,898)	18,102	20,000	(1,898)	25,000	(6,898)
SLUDGE CHEMICAL EXP	11,799	5,000	6,799	23,598	29,000	(5,402)	58,000	(34,402)
EQUIPMENT RENTAL COSTS	-	-	-	-	1,000	(1,000)	2,000	(2,000)
EQUIPMENT REPAIRS & MAINT.	34,946	15,000	19,946	130,220	100,000	30,220	200,000	(69,780)
SEWER LINE REPAIRS	-	420	(420)	1,500	2,500	(1,000)	5,000	(3,500)
SEWER CLEANING AND VIDEO EXP	9,435	5,000	4,435	13,807	10,000	3,807	20,000	(6,193)
SECURITY AND ALARM EXP	-	250	(250)	-	1,500	(1,500)	3,000	(3,000)
PROPERTY MAINTENANCE	6,120	3,750	2,370	19,683	22,500	(2,817)	45,000	(25,317)
ENGINEERING/ADMIN. STUDIES	306	1,600	(1,294)	306	10,000	(9,694)	20,000	(19,694)
ENERGY COSTS	6,552	7,000	(448)	128,784	126,000	2,784	252,000	(123,216)
CONSUMABLE SUPPLIES & CLEANING	602	875	(273)	1,749	5,000	(3,251)	10,000	(8,251)
CHEMICALS, LUBRICANTS & FUELS	258	13,250	(12,992)	63,973	82,500	(18,527)	165,000	(101,027)
SMALL EQUIPMENT & TOOLS COST	778	2,500	(1,722)	7,974	15,000	(7,026)	30,000	(22,026)
PERMITS, FEES & TAXES (WTR BRD FEE)	5,405	2,000	3,405	13,040	13,000	40	26,000	(12,960)
SAWPA BASIN MONITORING EXP	-	-	-	21,632	25,000	(3,368)	25,000	(3,368)
MAP UPDATING/GIS EXP	-	500	(500)	-	1,000	(1,000)	2,000	(2,000)
MISC. OPERATING EXP	-	-	-	-	500	(500)	1,000	(1,000)
BAD DEBT EXPENSES	-	-	-	-	-	-	2,000	(2,000)
CONTINGENCIES	-	4,500	(4,500)	-	27,000	(27,000)	54,000	(54,000)
TOTAL OPERATING EXPENSES	130,334	115,865	14,469	614,403	688,950	(74,547)	1,336,900	(722,497)

**TEMESCAL VALLEY WATER DISTRICT
REVENUE AND EXPENDITURES/BUDGET
For Six Months Ending December 31, 2020**

	DECEMBER			YEAR TO DATE			BUDGET	BUDGET
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	2020-2021	REMAINING
ADMINISTRATIVE EXPENSES:								
CONTRACT MANAGEMENT	8,093	8,500	(407)	49,100	51,000	(1,900)	102,000	(52,900)
GENERAL ENGINEERING EXP	740	1,250	(510)	9,912	7,500	2,412	15,000	(5,088)
EMPLOYEE BENEFITS-INS	1,496	1,500	(4)	8,227	9,500	(1,273)	19,000	(10,773)
EMPLOYEE BENEFITS-RETIREMENT	1,693	1,850	(157)	10,261	12,000	(1,739)	24,000	(13,739)
ANNUAL ASSESSMENT EXP	-	-	-	2,876	3,000	(124)	3,000	(124)
PLAN CHECK EXP	-	850	(850)	-	5,000	(5,000)	10,000	(10,000)
WAGES EXPENSE	17,056	17,850	(794)	79,882	90,050	(10,168)	180,100	(100,218)
VACATION EXP	1,044	1,250	(206)	6,264	6,250	14	12,500	(6,236)
PAYROLL TAX EXPENSES	299	250	49	1,508	1,500	8	3,000	(1,492)
OVERTIME EXP	-	100	(100)	407	1,000	(593)	2,000	(1,593)
MILEAGE EXP ADMIN	-	25	(25)	-	125	(125)	250	(250)
CONTRACT STAFFING EXP	-	-	-	-	1,000	(1,000)	2,000	(2,000)
LEGAL EXPENSES	950	750	200	5,194	5,000	194	10,000	(4,806)
AUDIT EXPENSES	-	-	-	-	-	-	6,000	(6,000)
BOARD COMMITTEE MEETING EXP.	700	1,000	(300)	3,767	6,000	(2,233)	12,000	(8,233)
ELECTION & PUBLIC HEARING EXP	-	-	-	-	-	-	4,000	(4,000)
COMPUTER SYSTEM ADMIN	1,465	1,500	(35)	13,196	10,000	3,196	20,000	(6,804)
BANK CHARGES EXP	2,621	2,250	371	17,342	13,500	3,842	27,000	(9,658)
MISCELLANEOUS & EDUCATION EXP	-	250	(250)	-	1,500	(1,500)	3,000	(3,000)
TELEPHONE, FAX & CELL EXP	900	1,250	(350)	5,526	7,500	(1,974)	15,000	(9,474)
OFFICE SUPPLIES EXP	1,199	1,250	(51)	6,722	7,500	(778)	15,000	(8,278)
PRINTING EXPENSES	293	-	293	5,049	4,000	1,049	8,000	(2,951)
POSTAGE & DELIVERY EXPENSE	914	1,250	(336)	5,407	7,000	(1,593)	14,000	(8,593)
PUBLICATIONS, NOTICES & DUES	242	125	117	1,582	750	832	1,500	82
EQUIPMENT LEASE EXPENSES	533	600	(67)	3,750	4,000	(250)	8,000	(4,250)
INSURANCE EXPENSES	2,284	2,500	(216)	11,976	15,000	(3,024)	30,000	(18,024)
COMMUNITY OUTREACH EXP	315	4,000	(3,685)	4,537	4,000	537	8,000	(3,463)
INVESTMENT EXP	400	400	-	2,436	2,400	36	4,800	(2,364)
TOTAL ADMINISTRATIVE EXPENSES	43,237	50,550	(7,313)	254,921	276,075	(21,154)	559,150	(304,229)
TOTAL WASTEWATER EXPENSES	173,571	166,415	7,156	869,324	965,025	(95,701)	1,896,050	(1,026,726)
NET OPERATING REVENUE/EXPENSE	94,478	92,685	1,793	691,479	564,475	127,004	1,272,950	(581,471)
NON-OPERATING SOURCE OF FUNDS:								
INTEREST INCOME	3,017	12,500	(9,483)	35,851	75,000	(39,149)	150,000	(114,149)
PROPERTY TAX INCOME	-	-	-	-	-	-	75,000	(75,000)
TOTAL NON-OPER SOURCE OF FUNDS	3,017	12,500	(9,483)	35,851	75,000	(39,149)	225,000	(189,149)
TOTAL SEWER REVENUE/EXPENSE	97,495	105,185	(7,690)	727,330	639,475	87,855	1,497,950	(770,620)
TRANSFER TO CAPITAL FUND-REPLACEMENT				316,418				
TRANSFER TO CAPITAL FUND-IMPROVEMENT				410,912				
CONNECTION FEES				19,768				
				-				

**TEMESCAL VALLEY WATER DISTRICT
REVENUE AND EXPENDITURES/BUDGET
For Six Months Ending December 31, 2020**

WASTE WATER CAPITAL FUND:

ENDING FUNDS AVAILABLE 2019-2020	10,677,010
TRANSFER FOR CAPITAL FUND REPLACEMENT	316,418
TRANSFER FOR CAPITAL IMPROVEMENTS	430,680
CAPITAL IMPROVEMENT (SEE ATTACHED DETAIL)	<u>(2,435,688)</u>
TOTAL FUNDS AVAILABLE	<u>8,988,420</u>

**TEMESCAL VALLEY WATER DISTRICT
REVENUE AND EXPENDITURES/BUDGET
For Six Months Ending December 31, 2020**

	DECEMBER			YEAR TO DATE			BUDGET	BUDGET
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	2020-2021	REMAINING
<i>WATER DEPARTMENT</i>								
OPERATING REVENUE:								
WATER SERVICE CHARGE	147,474	148,000	(526)	883,958	887,000	(3,042)	1,774,000	(890,042)
WATER USAGE CHARGES	310,706	314,000	(3,294)	2,454,766	2,365,000	89,766	4,100,000	(1,645,234)
WATER PUMPING CHARGE	12,567	13,500	(933)	104,611	96,500	8,111	165,000	(60,389)
FIRE PROTECTION CHARGES	3,318	3,500	(182)	23,650	20,000	3,650	40,000	(16,350)
MISC. UTILITY CHARGES	1,112	3,500	(2,388)	24,621	20,000	4,621	40,000	(15,379)
SERVICE METER INCOME	9,300	8,500	800	48,300	50,000	(1,700)	100,000	(51,700)
CELLULAR SITE LEASE	3,136	3,000	136	15,591	18,000	(2,409)	54,000	(38,409)
MWD READINESS TO SERVE CHARGE	10,177	10,000	177	61,724	60,000	1,724	119,000	(57,276)
STANDBY CHARGES	-	-	-	-	-	-	40,000	(40,000)
CFD REIMBURSEMENTS	10,000	10,000	-	10,000	10,000	-	20,000	(10,000)
INSPECTION CHARGES	2,304	4,000	(1,696)	10,404	25,000	(14,596)	50,000	(39,596)
TOTAL WATER REVENUE	510,094	518,000	(7,906)	3,637,625	3,551,500	86,125	6,502,000	(2,864,375)
OPERATING EXPENSES:								
WAGES EXPENSE	12,550	11,300	1,250	61,915	73,500	(11,585)	147,000	(85,085)
INSPECTION WAGES EXPENSE	2,160	2,400	(240)	13,520	15,000	(1,480)	30,000	(16,480)
PAYROLL TAXES EXP	240	230	10	1,251	1,500	(249)	3,000	(1,749)
EMPLOYEE BENEFITS-INS	1,722	1,575	147	7,815	9,450	(1,635)	18,900	(11,085)
EMPLOYEE BENEFITS-RETIREMENT	1,792	1,615	177	8,841	10,500	(1,659)	21,000	(12,159)
OPERATION-MILEAGE EXP	133	125	8	865	750	115	1,500	(635)
OVERTIME EXPENSE OPER/ ON CALL	2,214	1,200	1,014	14,815	7,175	7,640	14,350	465
OVERTIME EXP INSPECTION	480	350	130	1,754	2,100	(346)	4,200	(2,446)
VACATION EXP	734	750	(16)	4,404	4,400	4	8,800	(4,396)
CONTRACT STAFFING-METER READS	5,773	5,750	23	34,309	34,500	(191)	69,000	(34,691)
SCADA SYSTEM ADMIN/MAINT	-	750	(750)	3,010	5,000	(1,990)	10,000	(6,990)
LABORATORY TESTING COSTS	234	1,335	(1,101)	442	8,010	(7,568)	16,000	(15,558)
COMPLIANCE TESTING (ISDE/CROSS)	-	230	(230)	-	1,500	(1,500)	3,000	(3,000)
LEAK DETECTION EXPENSE	-	625	(625)	-	4,000	(4,000)	8,000	(8,000)
EPA WATER TESTING EXP	-	750	(750)	-	4,250	(4,250)	8,500	(8,500)
EQUIPMENT RENTAL COSTS	-	150	(150)	-	1,000	(1,000)	2,000	(2,000)
EQUIPMENT REPAIRS & MAINT.	10,696	6,500	4,196	33,450	40,000	(6,550)	80,000	(46,550)
WATER LINE REPAIRS	-	3,250	(3,250)	-	20,000	(20,000)	40,000	(40,000)
ALARM MONITORING COSTS	-	250	(250)	-	1,500	(1,500)	3,000	(3,000)
PROPERTY MAINTENANCE	-	400	(400)	654	2,500	(1,846)	5,000	(4,346)
ENGINEERING/ADMIN. STUDIES	-	625	(625)	-	4,000	(4,000)	8,000	(8,000)
ENERGY COSTS	8,228	7,560	668	71,729	70,580	1,149	126,000	(54,271)
CONSUMABLE SUPPLIES & CLEANING	-	350	(350)	572	2,000	(1,428)	4,000	(3,428)
CHEMICALS, LUBRICANTS & FUELS	226	700	(474)	1,974	4,000	(2,026)	8,000	(6,026)
SMALL EQUIPMENT & TOOLS COST	-	400	(400)	261	2,500	(2,239)	5,000	(4,739)
PERMITS, FEES & TAXES	4,730	3,000	1,730	10,908	17,500	(6,592)	35,000	(24,092)
MAP UPDATING/GIS EXP	-	400	(400)	2,500	2,500	-	5,000	(2,500)
SERVICE METERS & PARTS COSTS	5,022	8,000	(2,978)	34,926	50,000	(15,074)	100,000	(65,074)
WHOLESALE WATER PURCHASES	280,318	250,000	30,318	2,255,899	2,044,000	211,899	3,650,000	(1,394,101)
WATER-MWD CAPACITY CHARGE	4,458	4,000	458	22,792	24,000	(1,208)	48,000	(25,208)
WATER-READINESS TO SERVE/REFUSAL CHARGE	9,758	9,900	(142)	59,852	59,400	452	119,000	(59,148)
WMWD-MGLMR EXP	-	-	-	180,936	117,000	63,936	117,000	63,936
BAD DEBT EXPENSES	-	-	-	-	-	-	3,000	(3,000)
CONSERVATION REBATE EXP	-	1,250	(1,250)	-	2,500	(2,500)	5,000	(5,000)
CONTINGENCIES	-	4,000	(4,000)	-	23,500	(23,500)	47,000	(47,000)
TOTAL OPERATING EXPENSES	351,468	329,720	21,748	2,829,394	2,670,115	159,279	4,773,250	(1,943,856)

**TEMESCAL VALLEY WATER DISTRICT
REVENUE AND EXPENDITURES/BUDGET
For Six Months Ending December 31, 2020**

	DECEMBER			YEAR TO DATE			BUDGET	BUDGET
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	2020-2021	REMAINING
ADMINISTRATIVE EXPENSES:								
CONTRACT MANAGEMENT	7,081	7,500	(419)	42,963	44,750	(1,787)	89,250	(46,287)
GENERAL ENGINEERING EXP	3,723	1,700	2,023	6,395	10,200	(3,805)	20,000	(13,605)
PLAN CHECK EXP	-	850	(850)	-	5,100	(5,100)	10,000	(10,000)
EMPLOYEE BENEFITS-INS	1,464	1,450	14	8,319	8,700	(381)	17,300	(8,981)
EMPLOYEE BENEFITS-RETIREMENT	1,701	1,680	21	10,026	10,900	(874)	21,800	(11,774)
ANNUAL ASSESSMENT EXP	-	-	-	2,876	3,000	(124)	3,000	(124)
WAGES EXPENSE	14,925	12,000	2,925	72,417	78,425	(6,008)	156,850	(84,433)
VACATION EXP	913	1,000	(87)	5,478	5,500	(22)	11,000	(5,522)
MILEAGE EXP ADMIN	-	50	(50)	-	250	(250)	500	(500)
OVERTIME EXPENSE	-	125	(125)	358	875	(517)	1,750	(1,392)
PAYROLL TAX EXPENSES	261	250	11	1,279	1,250	29	2,500	(1,221)
CONTRACT STAFFING OFFICE	-	-	-	-	1,000	(1,000)	2,000	(2,000)
LEGAL EXPENSES	831	625	206	4,545	3,750	795	7,500	(2,955)
AUDIT EXPENSES	-	-	-	-	-	-	5,500	(5,500)
BOARD COMMITTEE/ MEETING EXP.	612	875	(263)	3,733	5,250	(1,517)	10,500	(6,767)
COMPUTER SYSTEM EXP	1,282	1,250	32	11,547	8,000	3,547	16,000	(4,453)
BANK CHARGES EXP	2,293	2,000	293	15,059	12,500	2,559	25,000	(9,941)
MISCELLANEOUS & EDUCATION EXP	-	500	(500)	-	1,000	(1,000)	2,000	(2,000)
TELEPHONE EXP	787	1,250	(463)	4,793	7,500	(2,707)	15,000	(10,207)
OFFICE SUPPLIES EXP	962	1,000	(38)	5,179	6,000	(821)	12,000	(6,821)
PRINTING EXPENSES	256	400	(144)	2,593	2,500	93	5,000	(2,407)
POSTAGE & DELIVERY EXPENSE	2,287	1,000	1,287	6,218	6,000	218	12,000	(5,782)
PUBLICATIONS, NOTICES & DUES	-	250	(250)	600	1,250	(650)	2,500	(1,900)
EQUIPMENT LEASE EXPENSES	466	600	(134)	2,754	3,500	(746)	7,000	(4,246)
INSURANCE EXPENSES	1,998	2,000	(2)	10,468	12,500	(2,032)	25,000	(14,532)
INVESTMENT EXPENSE	350	400	(50)	2,132	2,400	(268)	4,800	(2,668)
ELECTION & PUBLIC HEARING EXP	-	-	-	-	-	-	3,500	(3,500)
COMMUNITY OUT REACH EXP	-	-	-	-	4,000	(4,000)	8,000	(8,000)
TOTAL ADMINISTRATIVE EXPENSES	42,192	38,755	3,437	219,732	246,100	(26,368)	497,250	(277,518)
TOTAL WATER EXPENSES	393,660	368,475	25,185	3,049,126	2,916,215	132,911	5,270,500	(2,221,374)
NET OPERATING REVENUE/EXPENSE	116,434	149,525	(33,091)	588,499	635,285	(46,786)	1,231,500	(643,001)
NON-OPERATING SOURCE OF FUNDS:								
INTEREST INCOME	3,811	15,000	(11,189)	45,286	90,000	(44,714)	180,000	(134,714)
PROPERTY TAX INCOME	-	-	-	-	-	-	40,000	(40,000)
TOTAL NON-OP SOURCE OF FUNDS	3,811	15,000	(11,189)	45,286	90,000	(44,714)	220,000	(174,714)
TOTAL REVENUE/EXPENSE	120,245	164,525	(44,280)	633,785	725,285	(91,500)	1,451,500	(817,715)
TRANSFER TO CAPITAL FUND-REPLACEMENT				284,697				
TRANSFER TO CAPITAL FUND-IMPROVEMENT				349,088				
CONNECTION FEES				45,939				
CAPACITY USAGE INCOME				166,038				
LONG TERM DEBT REDUCTION				166,038				
				-				
WATER CAPITAL FUND:								
ENDING FUNDS AVAILABLE 2019-2020	14,726,199							
TRANSFER FOR CAPITAL FUND REPLACEMENT	284,697							
TRANSFER FOR CAPITAL IMPROVEMENTS	395,027							
CAPITAL IMPROVEMENT (SEE ATTACHED DETAIL)	(462,970)							
TOTAL FUNDS AVAILABLE	14,942,953							

**TEMESCAL VALLEY WATER DISTRICT
REVENUE AND EXPENDITURES/BUDGET
For Six Months Ending December 31, 2020**

	DECEMBER			YEAR TO DATE			BUDGET	BUDGET
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	2020-2021	REMAINING
<i>ID#1 DEPARTMENT</i>								
OPERATING REVENUE:								
ANNUAL SEWER SERVICE CHARGE	13,725	13,725	-	82,350	82,350	-	164,700	(82,350)
TOTAL ID #1 REVENUE	13,725	13,725	-	82,350	82,350	-	164,700	(82,350)
OPERATING EXPENSES:								
MONTHLY TREATMENT PLANT COSTS	11,764	11,500	264	70,584	70,584	-	138,000	(67,416)
TOTAL OPERATING COSTS	11,764	11,500	264	70,584	70,584	-	138,000	(67,416)
ADMINISTRATIVE EXPENSES:								
ANNUAL ASSESSMENT PROCESSING	-	-	-	2,846	3,000	(154)	3,000	(154)
TOTAL ADMINISTRATIVE EXPENSES	-	-	-	2,846	3,000	(154)	3,000	(154)
TOTAL ID#1 EXPENSES	11,764	11,500	264	73,430	73,584	(154)	141,000	(67,570)
NET OPERATING REVENUE/EXPENSE	1,961	2,225	(264)	8,920	8,766	154	23,700	(14,780)
NON-OPERATING SOURCE OF FUNDS:								
INTEREST INCOME/UNREALIZED GAIN ON INV	79	350	(271)	943	2,100	(1,157)	4,200	(3,257)
TOTAL NON-OPER SOURCE OF FUNDS	79	350	(271)	943	2,100	(1,157)	4,200	(3,257)
TOTAL REVENUE/EXPENSE	2,040	2,575	(535)	9,863	10,866	(1,003)	27,900	(18,037)
TRANSFER TO SINKING FUND FOR CAPACITY				9,863				
				-				
<i>ID #1 FUND BALANCE:</i>								
ENDING FUNDS AVAILABLE 2019-2020	564,783							
SINKING FUND FOR CAPACITY	9,863							
TOTAL FUNDS AVAILABLE	574,646							

**TEMESCAL VALLEY WATER DISTRICT
REVENUE AND EXPENDITURES/BUDGET
For Six Months Ending December 31, 2020**

	DECEMBER			YEAR TO DATE			BUDGET 2020-2021	BUDGET REMAINING
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE		
ID#2 DEPARTMENT								
OPERATING REVENUE:								
ANNUAL SEWER SERVICE CHARGE	15,525	15,525	-	93,150	93,150	-	191,820	(98,670)
TOTAL ID #2 REVENUE	15,525	15,525	-	93,150	93,150	-	191,820	(98,670)
OPERATING EXPENSES:								
MONTHLY TREATMENT PLANT COSTS	13,307	12,179	1,128	79,842	79,842	-	150,530	(70,688)
TOTAL OPERATING COSTS	13,307	12,179	1,128	79,842	79,842	-	150,530	(70,688)
ADMINISTRATIVE EXPENSES:								
GENERAL ENGINEERING EXP	-	-	-	-	-	-	2,500	(2,500)
ANNUAL ASSESSMENT PROCESSING	-	-	-	2,848	3,000	(152)	3,000	(152)
TOTAL ADMINISTRATIVE EXPENSES	-	-	-	2,848	3,000	(152)	5,500	(2,652)
TOTAL ID#2 EXPENSES	13,307	12,179	1,128	82,690	82,842	(152)	156,030	(73,340)
NET OPERATING REVENUE/EXPENSE	2,218	3,346	(1,128)	10,460	10,308	152	35,790	(25,330)
NON-OPERATING SOURCE OF FUNDS:								
INTEREST INCOME/UNREALIZED GAIN ON INV	158	670	(512)	1,887	4,020	(2,133)	8,040	(6,153)
TOTAL NON-OPER SOURCE OF FUNDS	158	670	(512)	1,887	4,020	(2,133)	8,040	(6,153)
TOTAL REVENUE/EXPENSE	2,376	4,016	(1,640)	12,347	14,328	(1,981)	43,830	(31,483)
TRANSFER TO SINKING FUND FOR CAPACITY				12,347				
				-				
ID #2 FUND BALANCE:								
ENDING FUNDS AVAILABLE 2019-2020	263,653							
SINKING FUND FOR CAPACITY	12,347							
TOTAL FUNDS AVAILABLE	276,000							

**TEMESCAL VALLEY WATER DISTRICT
REVENUE AND EXPENDITURES/BUDGET
For Six Months Ending December 31, 2020**

	DECEMBER			YEAR TO DATE			BUDGET 2020-2021	BUDGET REMAINING
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE		
<i>NON-POTABLE WATER DEPARTMENT</i>								
OPERATING REVENUE:								
RECYCLED/NON-POTABLE WATER SALES	122,351	120,000	2,351	1,127,767	1,113,000	14,767	1,700,000	(572,233)
RECYCLED/ NON-POT WATER FIXED CHARGE	17,354	16,500	854	115,691	100,000	15,691	200,000	(84,309)
RECYCLED/NON-POTABLE PUMPING CHARGE	4,051	3,300	751	30,575	20,000	10,575	40,000	(9,425)
MISC INCOME	1,225	1,000	225	10,265	6,000	4,265	12,000	(1,735)
INSPECTION REVENUE	-	2,400	(2,400)	-	14,500	(14,500)	29,000	(29,000)
TOTAL NON-POTABLE REVENUE	144,981	143,200	1,781	1,284,298	1,253,500	30,798	1,981,000	(696,702)
OPERATING EXPENSES:								
RECYCLED/NON-POTABLE LABOR EXP	8,964	8,050	914	44,226	52,275	(8,049)	104,550	(60,324)
INSPECTION WAGES EXPENSE	2,320	2,475	(155)	11,364	10,850	514	21,700	(10,336)
PAYROLL TAXES EXP	171	185	(14)	890	1,200	(310)	2,400	(1,510)
EMPLOYEE BENEFITS-INS	1,170	1,125	45	4,804	6,750	(1,946)	13,500	(8,696)
EMPLOYEE BENEFITS-RETIREMENT	1,340	1,115	225	7,072	7,250	(178)	14,500	(7,428)
MILEAGE EXP	94	58	36	617	350	267	700	(83)
OVERTIME EXP OPER	1,582	850	732	10,583	5,125	5,458	10,250	333
OVERTIME EXP INSPECTION	344	250	94	1,253	1,500	(247)	3,000	(1,747)
VACATION EXP	524	525	(1)	3,144	3,150	(6)	6,300	(3,156)
SCADA SYS EXP	-	850	(850)	1,936	5,000	(3,064)	10,000	(8,064)
LABORATORY TESTING COSTS	-	250	(250)	-	1,500	(1,500)	3,000	(3,000)
EQUIPMENT REPAIRS & MAINT.	7,069	5,000	2,069	39,888	30,000	9,888	60,000	(20,112)
NONPOTABLE WATER LINE REPAIR	-	6,700	(6,700)	7,650	40,000	(32,350)	80,000	(72,350)
SECURITY AND ALARM EXP	-	160	(160)	-	950	(950)	1,900	(1,900)
PROPERTY MAINTENANCE	-	350	(350)	-	2,000	(2,000)	4,000	(4,000)
ENERGY COSTS	16,021	20,160	(4,139)	145,416	126,000	19,416	252,000	(106,584)
CONSUMABLE SUPPLIES EXP	-	210	(210)	365	1,250	(885)	2,500	(2,135)
CHEMICALS, LUBRICANTS & FUELS	161	460	(299)	1,387	2,760	(1,373)	5,500	(4,113)
PERMITS AND FEES EXP	3,378	625	2,753	7,988	3,750	4,238	7,500	488
SERVICE METERS AND PARTS COSTS	-	600	(600)	-	3,500	(3,500)	7,000	(7,000)
RECYCLED SIGN/TOOLS EXP	-	250	(250)	-	2,000	(2,000)	4,000	(4,000)
MISC OPERATING EXP	-	45	(45)	-	250	(250)	500	(500)
BAD DEBT	-	-	-	-	-	-	1,600	(1,600)
CONTINGENCIES	-	2,100	(2,100)	-	12,500	(12,500)	25,000	(25,000)
TOTAL OPERATING EXPENSES	43,138	52,393	(9,255)	288,583	319,910	(31,327)	641,400	(352,817)

**TEMESCAL VALLEY WATER DISTRICT
REVENUE AND EXPENDITURES/BUDGET
For Six Months Ending December 31, 2020**

	DECEMBER			YEAR TO DATE			BUDGET	BUDGET
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	2020-2021	REMAINING
ADMINISTRATIVE EXPENSES:								
CONTRACT MANAGEMENT	5,058	5,325	(267)	30,687	31,875	(1,188)	63,750	(33,063)
GENERAL ENGINEERING	1,110	420	690	5,894	2,500	3,394	5,000	894
PLAN CHECK EXP	-	85	(85)	-	510	(510)	1,000	(1,000)
EMPLOYEE BENEFITS-INS	1,118	1,150	(32)	6,668	6,150	518	12,300	(5,632)
EMPLOYEE BENEFITS-RETIREMENT	2,429	1,200	1,229	9,303	7,750	1,553	15,500	(6,197)
WAGES EXPENSE	10,660	10,730	(70)	51,816	56,750	(4,934)	113,500	(61,684)
VACATION EXP	652	650	2	3,912	3,900	12	7,800	(3,888)
MILEAGE EXP	-	-	-	-	100	(100)	200	(200)
OVERTIME EXP	-	100	(100)	-	625	(625)	1,250	(1,250)
PAYROLL TAX EXPENSE	187	140	47	942	900	42	1,800	(858)
CONTRACT STAFFING EXP	-	-	-	-	1,000	(1,000)	2,000	(2,000)
LEGAL EXPENSE	594	420	174	3,246	2,500	746	5,000	(1,754)
AUDIT EXP	-	-	-	-	-	-	4,500	(4,500)
BOARD FEES EXP	438	625	(187)	2,667	3,750	(1,083)	7,500	(4,833)
COMPUTER SYSTEMS EXP	916	850	66	8,248	5,000	3,248	10,000	(1,752)
BANK CHARGES	1,638	1,400	238	10,757	8,500	2,257	17,000	(6,243)
MISC & EDUCATION EXP	-	250	(250)	-	500	(500)	1,000	(1,000)
TELEPHONE EXP	562	750	(188)	3,466	4,750	(1,284)	9,500	(6,034)
OFFICE SUPPLIES	316	600	(284)	3,377	3,500	(123)	7,000	(3,623)
PRINTING EXP	183	250	(67)	1,694	1,500	194	3,000	(1,306)
POSTAGE EXP	570	850	(280)	3,379	5,000	(1,621)	10,000	(6,621)
PUBLICATION EXP	-	125	(125)	389	1,000	(611)	2,000	(1,611)
EQUIPMENT LEASE EXP	333	375	(42)	1,967	2,250	(283)	4,500	(2,533)
INSURANCE EXPENSE	1,427	1,670	(243)	7,497	10,000	(2,503)	20,000	(12,503)
ANNUAL ASSESSMENT EXP	-	-	-	-	-	-	3,000	(3,000)
INVESTMENT EXPENSE	250	250	-	1,523	1,500	23	3,000	(1,477)
COMMUNITY OUTREACH EXP	-	400	(400)	-	2,400	(2,400)	4,800	(4,800)
TOTAL ADMINISTRATIVE EXPENSES	28,441	28,615	(174)	157,432	164,210	(6,778)	335,900	(178,468)
TOTAL NON-POTABLE OPERATING EXPENSES	71,579	81,008	(9,429)	446,015	484,120	(38,105)	977,300	(531,285)
NET OPERATING REVENUE/EXPENSE	73,402	62,192	11,210	838,283	769,380	68,903	1,003,700	(165,417)
NON-OPERATING SOURCE OF FUNDS:								
INTEREST INCOME	875	2,500	(1,625)	10,379	15,000	(4,621)	30,000	(19,621)
TOTAL NON-OP SOURCE OF FUNDS	875	2,500	(1,625)	10,379	15,000	(4,621)	30,000	(19,621)
TOTAL REVENUE/EXPENSE	74,277	64,692	9,585	848,662	784,380	64,282	1,033,700	(185,038)
TRANSFER TO CAPITAL FUND-REPLACEMENT				169,278				
TRANSFER TO CAPITAL FUND-IMPROVEMENT				679,384				
CONNECTION FEES				-				
NON-POTABLE FUND BALANCE:								
ENDING FUNDS AVAILABLE 2019-2020	3,858,535							
TRANSFER FOR CAPITAL FUND REPLACEMENT	169,278							
TRANSFER FOR CAPITAL IMPROVEMENTS	679,384							
CAPITAL IMPROVEMENT (SEE ATTACHED DETAIL)	(20,195)							
TOTAL FUNDS AVAILABLE	4,687,002							

Temescal Valley Water District
Capital Projects
Yearly Miscellaneous and Multi - Year

In Process
Not Started

Capital Projects FY 2020/2021 Maintenance/ General Projects	CIP #	Eng #1401.*	Total Cost	Source of Funding			Previous YR	AS OF DECEMBER 2020 EXPENDITURES			Total YTD	Variance
				Sewer Fund	Water Fund	Recycled Fund		Sewer Fund	Water Fund	Recycled Fund		
								YEAR TO DATE				
Computer and Software Upgrades	G-1-2019		\$ 25,000	\$ 10,000	\$ 8,750	\$ 6,250	\$ 3,879	\$ -	\$ -	\$ -	\$ -	\$ 21,121
General Building Improvements	G-2-2019		\$ 80,000	\$ 32,000	\$ 28,000	\$ 20,000	\$ 8,292	\$ -	\$ -	\$ -	\$ -	\$ 71,708
Trillogy Reservoir Rehab Interior/Exterior	W-1-2019	1907	\$ 524,400	\$ -	\$ 524,400	\$ -	\$ 26,622	\$ -	\$ 113,065	\$ -	\$ 113,065	\$ 384,713
Urban Water Management Plan 2020	G-23-2019		\$ 100,000			\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
WRF Compliance Instrumentation Replacement			\$ 40,000	\$ 25,000	\$ -	\$ 15,000	\$ 29,201	\$ -	\$ -	\$ -	\$ -	\$ 10,799
Convert to Recycled			\$ 135,000	\$ -	\$ 75,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
Potable Water Looping (Forest Boundary)	W-2-2019	1906	\$ 298,800	\$ -	\$ 298,800		\$ 26,217	\$ -	\$ 30,718	\$ -	\$ 30,718	\$ 241,865
Potable Water Looping Phase II (Knabe)	W-2-2019		\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 286,292	\$ -	\$ -	\$ 500,000
Recycled and Non-potable Pipeline extentions	NP-2018		\$ 775,000	\$ -	\$ -	\$ 775,000	\$ 30,510	\$ -	\$ -	\$ -	\$ -	\$ 744,490
Groundwater Sustainability JPA	General		\$ 135,000	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
5-year Financial Plan Development with 218 notice	General		\$ 120,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 19,240	\$ 19,240	\$ 19,240	\$ 57,720	\$ 62,280
TWC (EVMWD) Potable system purchase study	W-3-2020		\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
SUBTOTAL			\$ 2,758,200	\$ 107,000	\$ 1,634,950	\$ 1,016,250	\$ 124,721	\$ 19,240	\$ 449,315	\$ 19,240	\$ 201,503	\$ 2,431,976

Multiple Fiscal Year Projects	CIP #	Eng #1401.*	Total Cost	Source of Funding			Previous YR	YEAR TO DATE			Total YTD	Variance
				Sewer Fund	Water Fund	Recycled Fund		Sewer Fund	Water Fund	Recycled Fund		
Park Canyon RW Design and Easements			\$ 90,000	\$ -	\$ -	\$ 90,000	\$ 17,074	\$ -	\$ -	\$ -	\$ -	\$ 72,926
Sewer System Master Plan		1815	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 56,222	\$ 3,737	\$ -	\$ -	\$ 3,737	\$ 40,041
Air Actuator valves			\$ 42,000	\$ 42,000	\$ -	\$ -	\$ 21,984	\$ -	\$ -	\$ -	\$ -	\$ 20,016
Upgrade STP PLCs			\$ 250,000	\$ 100,000	\$ 87,500	\$ 62,500	\$ 232,879	\$ 87,057	\$ -	\$ -	\$ 87,057	\$ (69,936)
WRF 225,000 GPD Upgrade (SBR Controls)	S-1-2015		\$ 1,261,000	\$ 1,230,000	\$ -	\$ -	\$ 1,224,019	\$ -	\$ -	\$ -	\$ -	\$ 36,981
WRF 225,000 GPD Expansion (District Share)	S-1-2015		\$ 5,475,613	\$ 5,475,613	\$ -	\$ -	\$ 1,289,556	\$ 2,050,835	\$ -	\$ -	\$ 2,050,835	\$ 2,135,222
GIS Mapping - Water Sewer RW pipelines and facilities		1904/1905	\$ 171,700	\$ 66,000	\$ 66,000	\$ 39,700	\$ 147,039	\$ 1,906	\$ 1,906	\$ 955	\$ 4,767	\$ 19,894
Well Replacement/Cleaning and Rehab			\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 75,663	\$ -	\$ -	\$ -	\$ -	\$ 224,337
Alternate Tertiary Percolation Area and Rehab			\$ 320,000	\$ 300,000	\$ -	\$ 20,000	\$ 190,682	\$ 29,025	\$ -	\$ -	\$ 29,025	\$ 100,293
Dawson Canyon Potable Reservoir Design	W-1-2015	1810	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,281	\$ -	\$ 9,813	\$ -	\$ 9,813	\$ (10,094)
Dawson Canyon 5 MG Potable Reservoir Construction	W-1-2015		\$ 5,770,000	\$ -	\$ 5,770,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,770,000
New Loader for Sludge Removal	S-2-2020		\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
Wildrose Reservoir Cathodic Protection System	W-2-2020		\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Reservoir Management Systems	W-1-2020		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 1,936	\$ -	\$ 1,936	\$ (1,936)
Water Reclamation Facility Flow EQ Covers	S-1-2020		\$ 470,000	\$ 470,000	\$ -	\$ -	\$ -	\$ 243,888	\$ -	\$ -	\$ 243,888	\$ 226,112
WRF Headworks Screen Replacement	S-3-2020		\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
SUBTOTAL			\$ 14,985,313	\$ 8,163,613	\$ 6,278,500	\$ 512,200	\$ 3,455,399	\$ 2,416,448	\$ 13,655	\$ 955	\$ 2,431,058	\$ 8,998,856

TOTAL	\$ 17,743,513	\$ 8,270,613	\$ 7,913,450	\$ 1,528,450	\$ 3,580,120	\$ 2,435,688	\$ 462,970	\$ 20,195	\$ 2,632,561	\$ 11,430,832
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TEMESCAL VALLEY WATER DISTRICT
Community Facilities District No. 1
Financing Authority
(Sycamore Creek)
12/31/2020

<u>Special Tax Fund (Acct #105636-009)</u> Account Balance at Wilmington Trust	\$ -
<hr/>	
<u>BONDS PR ACCT (Acct # 105636-010)</u> Account Balance at Wilmington Trust	-
<hr/>	
<u>Administrative Expense Fund(Acct #105636-011)</u> Account Balance at Wilmington Trust	8.23
<hr/>	
<u>Surplus Fund (Acct #105636-012)</u> Account Balance at Wilmington Trust	1,287,237.33
<hr/>	

TEMESCAL VALLEY WATER DISTRICT
Community Facilities District No. 2
Financing Authority
(Montecito Ranch)
12/31/2020

<u>Special Tax Fund (Acct #105636-014)</u> Account Balance at Wilmington Trust	\$ -
<hr/>	
<u>BONDS PR ACCT (Acct # 105636-015)</u> Account Balance at Wilmington Trust	-
<hr/>	
<u>Administrative Expense Fund(Acct #105636-016)</u> Account Balance at Wilmington Trust	4.72
<hr/>	
<u>Surplus Fund (Acct #105636-017)</u> Account Balance at Wilmington Trust	305,335.04
<hr/>	
Prepayment Fund (Acct #105636-026) Account Balance at Wilmington Trust	-
<hr/>	
TOTAL	\$ 305,339.76

TEMESCAL VALLEY WATER DISTRICT
Community Facilities District No. 3
Financing Authority
(The Retreat)
12/31/2020

<u>Special Tax Fund (Acct #105636-019)</u> Account Balance at Wilmington Trust	\$	-
<hr/>		
<u>BONDS PR ACCT (Acct # 105636-020)</u> Account Balance at Wilmington Trust	\$	-
<hr/>		
<u>Administrative Expense Fund(Acct #105636-021)</u> Account Balance at Wilmington Trust	\$	8.23
<hr/>		
<u>Surplus Fund (Acct #105636-022)</u> Account Balance at Wilmington Trust	\$	744,052.41
<hr/>		
Prepayment Fund (Acct #105636-027) Account Balance at Wilmington Trust		-
<hr/>		
TOTAL	\$	744,060.64

**TEMESCAL VALLEY WATER DISTRICT
Community Facilities District
Financing Authority
12/31/2020**

Senior Lien Bonds - Revenue Fund (Acct #105636-000)	\$	0.03
- Lien Interest A/C (Acct #105636-001)		145.79
- Lien Principal A/C (Acct #105636-002)		-
- Financing Authority Surplus A/C (Acct #105636-003)		-
- Reserve Fund CFD #1 (Acct #105636-004)		2,263,224.26
- Reserve Fund CFD #2 (Acct #105636-005)		276,065.33
- Reserve Fund CFD #3 (Acct #105636-006)		1,495,526.30
Junior Lien Bonds - Revenue Fund (Acct #105639-000)	\$	0.01
- Lien Interest A/C (Acct #105639-001)		45.90
- Lien Principal A/C (Acct #105639-002)		-
- Financing Authority Surplus A/C (Acct #105639-003)		-
- Reserve Fund CFD #1 (Acct #105639-004)		619,046.38
- Reserve Fund CFD #2 (Acct #105639-005)		100,174.32
- Reserve Fund CFD #3 (Acct #105639-006)		540,860.28
TOTAL		
		\$ 5,295,088.60

TEMESCAL VALLEY WATER DISTRICT
Community Facilities District No. 4
Financing Authority
(Terramor)
12/31/2020

<u>Special Tax Fund (Acct #133306-001)</u> Account Balance at Wilmington Trust	\$ -
<hr/>	
<u>Interest Acct (Acct #133306-002)</u> Account Balance at Wilmington Trust	2,419.29
<hr/>	
<u>BONDS PR ACCT (Acct #133306-003)</u> Account Balance at Wilmington Trust	-
<hr/>	
<u>Administrative Expense Fund(Acct #133306-004)</u> Account Balance at Wilmington Trust	46,000.75
<hr/>	
<u>Reserve fund Fund (Acct #133306-005)</u> Account Balance at Wilmington Trust	1,397,063.87
<hr/>	
<u>Surplus Fund (Acct #133306-006)</u> Account Balance at Wilmington Trust	47,865.89
<hr/>	
<u>Redemption fund (Acct #133306-007)</u> Account Balance at Wilmington Trust	-
<hr/>	
<u>Construction fund (Acct #133306-008)</u> Account Balance at Wilmington Trust	3,411,120.86
<hr/>	
<u>Cost of Issuance (Acct #133306-009)</u> Account Balance at Wilmington Trust	-
<hr/>	
TOTAL	\$ 4,904,470.66



PMIA/LAIF Performance Report as of 01/15/21



PMIA Average Monthly Effective Yields⁽¹⁾

Dec	0.540
Nov	0.576
Oct	0.620

Quarterly Performance Quarter Ended 12/31/20

LAIF Apportionment Rate ⁽²⁾ :	0.63
LAIF Earnings Ratio ⁽²⁾ :	0.00001719170547343
LAIF Fair Value Factor ⁽¹⁾ :	1.002271318
PMIA Daily ⁽¹⁾ :	0.49%
PMIA Quarter to Date ⁽¹⁾ :	0.58%
PMIA Average Life ⁽¹⁾ :	165

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 12/31/20 \$107.4 billion

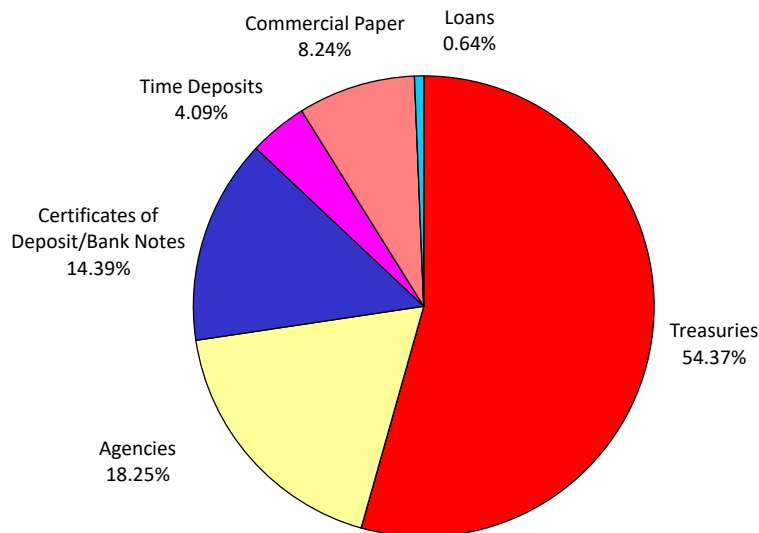


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller



January 20, 2021

Board of Directors
Temescal Valley Water District
Corona, CA

We have audited the financial statements of the business-type activities and the aggregate remaining fund information of the Temescal Valley Water District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 2, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated key factors and assumptions used to develop the

Van Lant & Fankhanel, LLP

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Murrieta, CA 92563
909.856.6879

estimated useful lives in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the net pension liability is based on actuarial information provided by the California Public Employee Retirement System's (CalPERS) actuarial office. We evaluated the key factors and assumptions to develop the net pension liability in determining that it is reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in Note 2 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of accumulated depreciation in Note 3 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of the net pension liability in Note 6 to the financial statements is based on the District's proportionate share of the total pension liability of the pool and includes assumptions for discount rates, which could differ from actual discount rates. Note 6 discloses the differences in the net pension liability assuming different discount rates.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 20, 2021.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Van Lant + Fankhaed, LLP



**Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Directors
Temescal Valley Water District
Corona, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate remaining fund information of the Temescal Valley Water District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 20, 2021.

Internal Control Over Financial Reporting

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

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

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

Van Lant & Fankhanel, LLP

29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Compliance and Other Matters

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

Purpose of this Report

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

Van Lant + Fankhaed, LLP

January 20, 2021

TEMESCAL VALLEY WATER DISTRICT

ANNUAL FINANCIAL REPORT

For the Fiscal Years Ended
June 30, 2020 and 2019

Temescal Valley Water District
Table of Contents
June 30, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Temescal Valley Water District
Corona, California

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of the Temescal Valley Water District (the "District"), as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Van Lant & Fankhanel, LLP

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of the Temescal Valley Water District, as of June 30, 2020 and 2019, and the changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 20, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Van Lant + Fankhanel, LLP

January 20, 2021

TEMESCAL VALLEY WATER DISTRICT
Management's Discussion and Analysis
June 30, 2020

Our discussion and analysis of Temescal Valley Water District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the District's financial statements, which begin on page 12.

Financial Highlights

- The District's Net Position increased \$4,402,633 or 4.5 percent in the current year as a result of; \$1,143,717 from operations, \$598,690 from connection fees, \$ 1,595,000 from contributed capital and \$1,065,226 from non-operating revenue.
- Current assets and other restricted assets increased by \$1,808,067 mainly due to the net effect of an increase in current assets.
- Current year operating revenues decreased by \$101,162 due to lower connection fees. While operating expenses increased by \$1,262,935 due mainly to higher costs of repairs and water purchased.
- Capital asset contributions received from developers were \$1,595,000 in the current year and \$319,596 in the prior year.
- Total revenues were \$12.1 million and \$ 12.2 million and total expenses were \$ 10.4 million and \$9.1 million for the current year and prior year, respectively.
- See accompanying charts for revenue and expense details, as well as capital expenditures.

Using This Annual Report

This annual report consists of a series of financial statements. The statements of net position and statements of revenues, expenses, and changes in net position (on pages 12 through 15) provide information about the activities of the District as a whole and present a longer-term view of the District's finances.

Reporting on the District as a Whole

Our analysis of the District as a whole begins on page 4. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The statements of net position and the statements of revenues, expenses, and changes in net position, report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

TEMESCAL VALLEY WATER DISTRICT
Management's Discussion and Analysis
(Continued)
June 30, 2020

These financial statements report the District's net position and changes in them. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non financial factors, such as changes in the District's property tax base and the condition of the District's water and sewer facilities, to assess the overall health of the District.

The District reports in the statements of net position and the statements of revenues expenses, and changes in net position two types of activities, water and sewer services. All District activities are reported in these statements.

The District as a Whole

The District's net position increased to \$102.3 million from \$97.9 million. Our analysis below focuses on the net position (Table 1) and the changes in net position (Table 2) of the District's activities.

Table 1
Net Position (in Millions)
June 30

	2020	2019	2018
Capital assets	\$73.5	\$ 70.3	\$ 69.9
Current and other restricted assets	\$32.9	31.1	26.8
Total assets	<u>\$106.4</u>	<u>101.4</u>	<u>96.7</u>
Deferred Outflows of Resources	<u>.2</u>	<u>.2</u>	<u>.2</u>
Current Liabilities	3.1	2.2	1.6
Noncurrent Liabilities	1.2	1.5	1.7
Total liabilities	<u>4.3</u>	<u>3.7</u>	<u>3.3</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
Net Position			
Net Investment in Capital Assets	72.4	68.8	68.2
Unrestricted	29.9	29.1	25.3
Total net position	<u>\$ 102.3</u>	<u>\$ 97.9</u>	<u>\$ 93.6</u>

The net position increased by \$4,402,633 in 2020, \$4,414,832 in 2019 and \$12,429,642 in 2018. Unrestricted net position (the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements) increased by \$858,385. This increase arose from higher operating income and less funds invested in capital assets.

TEMESCAL VALLEY WATER DISTRICT
Management's Discussion and Analysis
(Continued)
June 30, 2020

Table 2
Changes in Net Position (in millions)
June 30

	2020	2019	2018
Operating revenues	\$ 12.1	\$12.2	\$11.8
Operating expenses	10.4	9.1	8.8
Operating income (loss)	1.7	3.1	3.0
Non-operating revenues, net	1.1	1.0	.3
Capital contributions	1.6	.3	9.1
Change in net position	\$4.4	\$4.4	\$12.4

The District's operating revenues decreased over prior year by .8 percent. Operating expenses increased by 13.8 percent. The factors driving these results include:

- Operating revenues decreased by \$101,162. Operating expenses increased by \$1,626,935.
- The District had 5,662 active water services at June 30, 2020 as compared to 5,387 active services at June 30, 2019 and 5,076 active services at June 30, 2018. This represents a net increase of 5.1 percent.
- Capital asset contributions by developers were \$1,595,000 in 2020, \$319,596 in 2019, and \$9,080,543 in 2018 . This is a result of the completion and dedication of new water and sewer facilities within the new housing developments inside the District.

Capital Assets and Debt Administration

Capital Assets

At the end of fiscal year 2020, the District had \$73.5 million invested in a broad range of capital assets including land, water reclamation facilities, reservoirs, water transportation facilities, water and sewer mains, and sewage collection, treatment, and disposal systems, and buildings and equipment (see Table 3 below).

TEMESCAL VALLEY WATER DISTRICT
Management's Discussion and Analysis
(Continued)
June 30, 2020

Table 3
Capital Assets at Year-End (in millions)
June 30

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Land	\$.9	\$.9	\$.9
Water capacity rights	13.5	13.5	13.5
Construction in progress	3.8	.6	2.7
Capital assets (net of depreciation)	<u>55.3</u>	<u>55.3</u>	<u>52.8</u>
	<u>\$ 73.5</u>	<u>\$ 70.3</u>	<u>\$ 69.9</u>

Debt

At June 30, 2020, 2019, and 2018, the District had \$1,081,780, \$1,387,639 and \$1,668,213, respectively, in long-term debt.

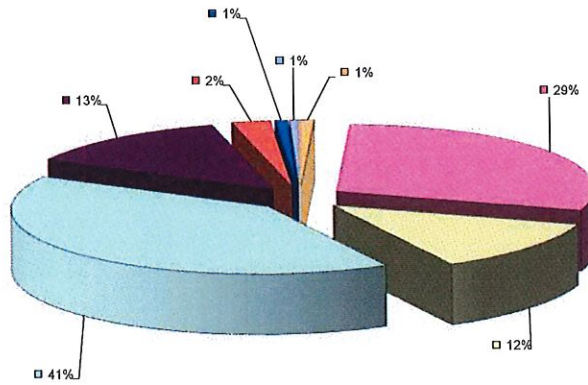
Factors Bearing on the District's Future

The District is currently experiencing very little growth in residential housing within its service area. In the 2019-2020 fiscal year, the customer base increased only by 5.1 percent. New and planned residential communities totaling approximately 1,215 residences are projected to be completed in the future. This new growth will increase the size of the District's customer base. These planned residential communities are in various stages of construction and planning. As water and sewer facilities are completed and accepted by the District, the facilities will become part of the District's capital assets and subject to operation by the District.

Contacting the District's Financial Management

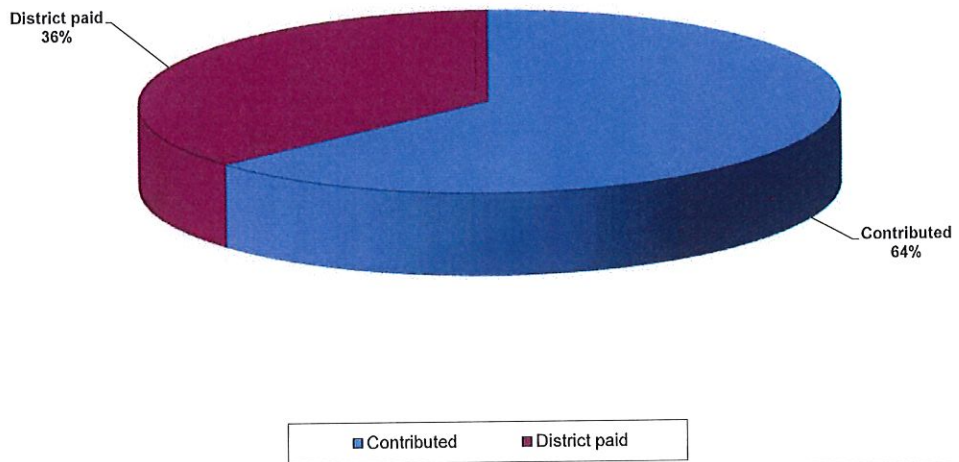
The financial report is designed to provide our citizens, taxpayers, and customers with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Manager at: Temescal Valley Water District, 22646 Temescal Canyon Road, Temescal Canyon, California 92883.

Temescal Valley Water District
Capital Assets
June 30, 2020

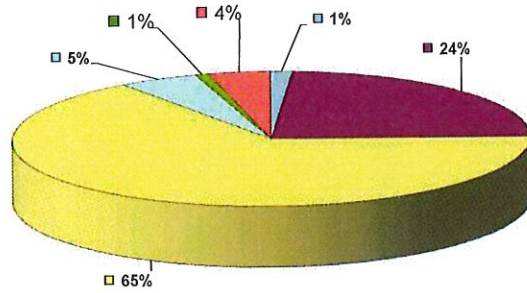


Land Water reclamation facility Reservoirs & water transportation facilities Water, sewer & recycled mains Water capacity rights Equipment Office building Improvements Construction in progress

Temescal Valley Water District
Percentage of Capital Assets Contributed
June 30, 2020

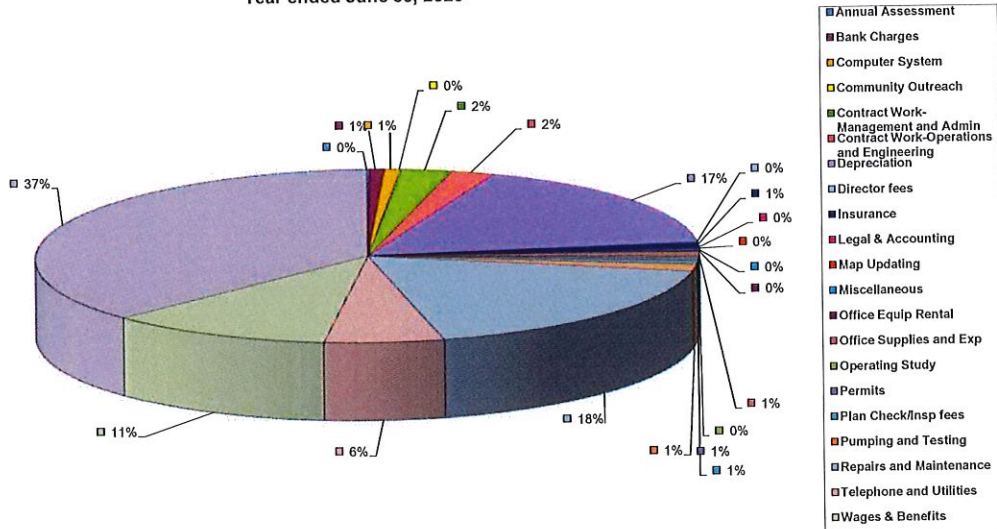


Temescal Valley Water District
Operating Revenue
Year ended June 30, 2020

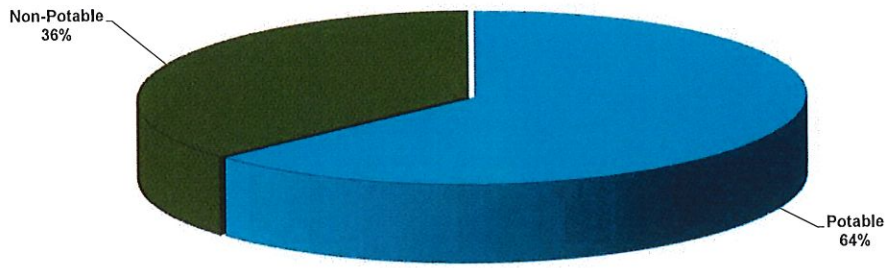


Standby charges	Sewer service fees
Water & Nonpotable sales and fees	Connection fees
Service Meter Income	Property Taxes / Int Inc/ Other

Temescal Valley Water District
 Operating Expenses
 Year ended June 30, 2020



Temescal Valley Water District
Water Volume Sold
For F/Y 2019-2020



BASIC FINANCIAL STATEMENTS

Temescal Valley Water District
Statement of Net Position
June 30, 2020 and 2019

	2020	2019
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 30,332,396	\$ 28,755,905
Accounts Receivable:		
Utility	1,090,027	982,159
Other	216,725	215,924
Accrued Interest Receivable	56,310	93,536
Prepaid Expenses	28,497	33,546
Inventory	35,069	56,420
Total Current Assets	31,759,024	30,137,490
Noncurrent Assets:		
Restricted Cash and Cash Equivalents	1,214,836	1,028,303
Capital Assets Not Being Depreciated:		
Land	902,118	902,118
Water Capacity Rights	13,503,639	13,503,639
Construction in Progress	3,827,196	551,789
Capital Assets, Net of Accumulated Depreciation	55,288,310	55,325,328
Total Noncurrent Assets	74,736,099	71,311,177
Total Assets	106,495,123	101,448,667
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Related Items	163,609	166,032
LIABILITIES		
Current Liabilities:		
Accounts Payable	559,313	364,526
Payable to Other Governmental Agencies	634,490	566,735
Due to Agency Fund	468,257	313,397
Accrued Salaries and Refunds	65,819	44,339
Related Party Payable	37,809	170,900
Excess Sewer Capacity Deposits	98,613	98,613
Unearned Revenue	578,200	-
Other Deposits	647,966	616,293
Total Current Liabilities	3,090,467	2,174,803
Noncurrent Liabilities:		
Net Pension Liability	106,487	76,754
Loan Payable	1,081,780	1,387,639
Total Noncurrent Liabilities	1,188,267	1,464,393
Total Liabilities	4,278,734	3,639,196
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Related Items	1,862	-
NET POSITION		
Net Investment in Capital Assets	72,439,483	68,895,235
Unrestricted	29,938,653	29,080,268
Total Net Position	\$ 102,378,136	\$ 97,975,503

The accompanying notes are an integral part of this statement.

Temescal Valley Water District
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Standby Charges	\$ 163,371	\$ 166,616
Sewer Service Fees	2,879,232	2,772,855
Water Service Fees	7,912,850	7,482,518
Connection Fees	598,690	1,180,479
Service Meter Income	100,400	129,428
Other	466,798	490,607
	<u>12,121,341</u>	<u>12,222,503</u>
Total Operating Revenues		
OPERATING EXPENSES		
Annual Assessment Processing	11,370	11,376
Bank Charges	76,471	64,111
Computer System	76,885	110,684
Community Outreach	7,901	10,546
Contract Work - Management and Administrative	256,048	250,444
Contract Work - Operations and Engineering	215,995	176,770
Depreciation and Amortization	1,756,658	1,725,289
Director Fees	17,230	21,194
Insurance	77,234	72,718
Legal and Accounting	26,455	31,396
Map Updating	15,048	34,628
Miscellaneous	24,729	2,936
Office Equipment Rental	16,922	16,859
Office Supplies and Expenses	88,422	81,987
Operating Study	23,778	11,080
Permits	63,118	60,707
Plan Check/Inspection Fees and Studies	71,560	170,919
Pumping and Testing	130,941	103,866
Repairs, Maintenance, and Supplies	1,854,156	1,048,073
Telephone and Utilities	602,737	565,501
Wages, Employee Benefits, and Payroll Taxes	1,139,414	1,183,309
Water - Purchased	3,825,862	3,361,606
	<u>10,378,934</u>	<u>9,115,999</u>
Total Operating Expenses		
Operating Income (Loss)	<u>1,742,407</u>	<u>3,106,504</u>
NON-OPERATING REVENUES (EXPENSES)		
Property Taxes	162,326	99,055
Interest Income	749,792	783,832
Other	153,108	105,845
	<u>1,065,226</u>	<u>988,732</u>
Total Non-Operating Revenues (Expenses)		
Capital Contributions	<u>1,595,000</u>	<u>319,596</u>
Change in Net Position	<u>4,402,633</u>	<u>4,414,832</u>
Net Position - Beginning of Year	<u>97,975,503</u>	<u>93,560,671</u>
Net Position - End of Year	<u>\$ 102,378,136</u>	<u>\$ 97,975,503</u>

The accompanying notes are an integral part of this statement.

Temescal Valley Water District
Statement of Cash Flows
For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 12,590,872	\$ 12,247,574
Payments to Employees	(1,083,916)	(1,160,136)
Payments to Suppliers	(7,327,011)	(5,699,781)
Other Revenue	<u>153,108</u>	<u>105,845</u>
Net Cash Provided (Used) By Operating Activities	<u>4,333,053</u>	<u>5,493,502</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property Taxes	<u>162,326</u>	<u>99,055</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>162,326</u>	<u>99,055</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Loans	(305,859)	(280,574)
Purchases of Capital Assets	<u>(3,400,047)</u>	<u>(1,763,267)</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(3,705,906)</u>	<u>(2,043,841)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on Cash and Cash Equivalents	<u>787,018</u>	<u>720,609</u>
Net Cash (Used) Provided By Investing Activities	<u>787,018</u>	<u>720,609</u>
Net (Decrease) Increase in Cash and Cash Equivalents	1,576,491	4,269,325
Cash and Cash Equivalents - Beginning of Year	<u>28,755,905</u>	<u>24,486,580</u>
Cash and Cash Equivalents - End of Year	<u>\$ 30,332,396</u>	<u>\$ 28,755,905</u>

The accompanying notes are an integral part of this statement.

Temescal Valley Water District
Statement of Cash Flows - Continued
For the Years Ended June 30, 2020 and 2019

	2020	2019
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 1,742,407	\$ 3,106,504
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	1,756,658	1,725,289
Other Revenue	153,108	105,845
Change in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable:		
Utility	(107,868)	(7,546)
Other	(801)	32,617
(Increase) Decrease in Prepaids	5,049	938
(Increase) Decrease in Inventory	21,351	30,061
(Increase) Decrease in Deferred Outflows Related to Pensions	2,423	31,122
Increase (Decrease) in Accounts Payable	194,787	167,058
Increase (Decrease) in Payable to Other Governmental Agencies	67,755	207,496
Increase (Decrease) in Accrued Salaries and Refunds	21,480	(1,160)
Increase (Decrease) in Net Pension Liability	29,733	(3,027)
Increase (Decrease) in Deferred Inflows Related to Pensions	1,862	(3,762)
Increase (Decrease) in Unearned Revenue	578,200	-
Increase (Decrease) in Related Party Payable	(133,091)	102,067
	\$ 4,333,053	\$ 5,493,502
SCHEDULE OF NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Contributed Capital Assets	\$ 1,595,000	\$ 319,596

The accompanying notes are an integral part of this statement.

Temescal Valley Water District
Statements of Fiduciary Assets and Liabilities
Agency Fund
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Investments with Fiscal Agent	\$ 20,431,714	\$ 19,160,855
Due from Water District	468,257	313,397
Total Assets	\$ 20,899,971	\$ 19,474,252
LIABILITIES		
Due to Bondholders	\$ 20,899,971	\$ 19,474,252
Total Liabilities	\$ 20,899,971	\$ 19,474,252

The accompanying notes are an integral part of this statement.

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

1) REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The reporting entity includes the accounts of the Temescal Valley Water District (District) and the related improvement districts located within the service area of the District. The District is a special district created for the purpose of providing water, water treatment, and sewage disposal services to customers within its service area. The District has a contract to purchase a majority of its water from the Western Municipal Water District. As of July 1, 2015, the District, formerly named the Lee Lake Water District, officially changed its name to Temescal Valley Water District.

In a previous fiscal year, the District's Board of Directors ratified the formation of the Lee Lake Water District Financing Corporation, now titled the Temescal Valley Water District Financing Corporation, to facilitate the issuance of certificates of participation. The certificates may be issued to assist in the financing of costs of design and engineering of certain sewer system and water system improvements. Although the Financing Corporation qualifies as a component unit for inclusion within these financial statements, the certificates have not been issued and there has been no other activity to record in these financial statements to date.

The officers of the District and the date of expiration of terms of office are as follows:

Charles Colladay	President	November 2023
Paul Rodriguez	Vice President/Secretary	November 2021
Fred Myers	Board Member - Engineering Comm.	November 2021
John Butler	Board Member - Engineering Comm.	November 2023
David Harich	Board Member - Finance Comm.	November 2021

On April 23, 2013, the District and CFD No. 1 created the Lee Lake Public Financing Authority (Authority), through a joint exercise of powers agreement under Chapter 5 of Division 7 of Title 1 of the California Government Code (the "Act"). Article 4 of the Act authorizes and empowers the Authority to issue bonds and to purchase bonds issued by, or to make loans to, the District or CFD No. 1 for financing public capital improvements or projects as determined by the District or CFD No. 1. The Authority's Board consists of the five members of the District's Board of Directors. The General Manager of the District is designated as the Executive Director of the Authority. On July 18, 2013, the Authority issued Series A and B Revenue Bonds (Bonds) to refund outstanding special tax bonds previously issued by CFD No. 1, 2 and 3, as described in Note 8 of these financial statements. The Bonds do not represent obligations of the District, and the related balances and activity are reported in an agency fund in these financial statements.

Basis of Accounting and Measurement Focus

As a governmental agency, the District is subject to accounting and reporting standards established by the Governmental Accounting Standards Board (GASB). As the majority of revenues consist of water sales and related services, the District as a whole, for financial statements purposes, is classified as a proprietary fund. Separate financial statements are provided for the proprietary fund and the agency

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

1) REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

fund. The District uses the accrual basis of accounting. The financial activities of the District are accounted for using the economic resources measurement focus. Under this method, all assets and liabilities associated with its operations are included on the statement of net position; revenues are recorded when earned and become measurable; and expenses are recorded when liabilities are incurred.

The District reports its water and sewer operations as a single enterprise fund. Additionally, the District reports an agency fund to account for money received by the District as an agent for individuals, other governments and other entities. Specifically, the District accounts for activities of the Public Financing Authority in the agency fund. The agency fund is reported using the accrual basis of accounting.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all short-term debt securities purchased with an original maturity of three months or less to be cash equivalents. The District invests funds with the State of California Pooled Local Agency Investment Fund (LAIF). Due to the high liquidity of this investment, the funds are classified as a cash equivalent. Fair value in external investments pools such as LAIF are determined based on the District's pro rate share of the fair value of the Pool's underlying portfolio. Some of the cash and cash equivalents have been classified as restricted in accordance with applicable standards, and are not included in the statement of cash flows.

Inventory

Inventory consists of supplies and excess Equivalent Dwelling Units (EDUs) and is recorded at the lower of cost (first-in, first-out) or market.

Capital Assets

The District records the acquisition of capital assets and additions, improvements, and other capital outlays that significantly extend the life of an asset. Capital assets are defined by the District as assets with an initial, individual cost of more than \$100,000 and an estimated useful life in excess of one year. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate.

Donated capital assets received prior to the implementation of GASB 72 were recorded at fair value on the date of donation. Donated capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received. Capital assets purchased by the District are carried at cost. Assets are depreciated using the straight-line method of depreciation over their estimated useful lives ranging from five to fifty years.

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

1) REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Revenue and Expenses

Revenues and expenses are distinguished between operating and nonoperating items. Operating revenues generally result from providing services in connection with the District's principal ongoing operations. The principal operating revenues of the District are fees in connection with providing water and sewer services to customers.

Operating expenses include the costs of providing water and sewer services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

Property Taxes

Property taxes are assessed and collected each fiscal year according to the following property tax calendar:

Lien Date	March	
Levy Date	July 1 to June 30	
Due Date	November 1	1st Installment
	March 1	2nd Installment
Collection Date	December 10	1st Installment
	April 10	2nd Installment

The District assesses its property taxes through the County tax rolls. Property taxes are recognized as revenue in the period for which the taxes are levied.

Reclassification

Certain reclassifications have been made to prior fiscal year amounts to conform with the current fiscal year financial statement presentations.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District reports deferred outflows in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

1) REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reports deferred inflows in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Net Position

The difference between assets and liabilities is reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net investment in capital assets, consist of capital assets, net of accumulated depreciation and reduced by the outstanding principal of related debt. Restricted net position reflects the carrying value of assets less related liabilities that have external constraints placed on them by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions, or enabling legislation. Unrestricted net position represents the remaining fund equity balance.

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the District's policy to consider restricted net position to have been depleted before unrestricted net position.

Pension Plan

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

2) CASH AND INVESTMENTS

Cash and investments as of June 30, 2020 and June 30, 2019 are classified in the accompanying financial statements as follows:

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

2) CASH AND INVESTMENTS - Continued

	2020	2019
Statement of Net Position:		
Cash and Cash Equivalents	\$ 30,332,396	\$ 28,755,905
Restricted Cash and Cash Equivalents	1,214,836	1,028,303
Total Cash and Investments - Statement of Net Position	\$ 31,547,232	\$ 29,784,208
Statement of Fiduciary Assets and Liabilities:		
Cash and Investments with Fiscal Agent	\$ 20,431,714	\$ 19,160,855

Cash and investments as of June 30, 2020 and June 30, 2019 consist of the following:

	2020	2019
Cash on Hand	\$ 400	\$ 400
Deposits with Financial Institutions	5,595,659	4,691,915
Investments	25,951,173	25,091,893
Total Cash and Investments - Statement of Net Position	\$ 31,547,232	\$ 29,784,208
Cash and Investments with Fiscal Agent		
Deposits with Financial Institutions	\$ -	\$ 44,043
Money Market Mutual Funds	20,431,714	19,116,812
Total Cash and Investments with Fiscal Agent	\$ 20,431,714	\$ 19,160,855

Investments Authorized by the District's Investment Policy

The table below identifies the investment types that are authorized by the District's investment policy, which is in accordance with the California Government Code. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provision of the California Government Code or the District's investment policy:

Investment Type	Maximum Maturity	Maximum % of portfolio	Maximum in one issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	75%	None
U.S. Government Agency Issues	5 years	60%	\$6 million
Banker's Acceptances	180 days	20%	\$2 million
Commercial Paper	270 days	20%	10%
Negotiable Certificates of Deposits	5 years	30%	\$7.5 million
Medium Term Notes/Corporate Bonds	5 years	30%	\$1 million

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

2) CASH AND INVESTMENTS - Continued

Investment Type	Maximum Maturity	Maximum % of portfolio	Maximum in one issuer
Mutual Funds	None	20%	\$1 million
Money Market Mutual Funds	None	20%	\$1 million
County Pooled Investment Funds	None	None	None
Local Agency Investment Fund	None	100%	100%
Community Facility District	None	40%	None
Assessment District	None	40%	None
Asset-backed securities (ABS)	5 years	20%	10%
Supranationals	3 years	5%	5%

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table:

Investment Type	Total	Remaining Maturity (in Months)			
		12 Months Or Less	13 to 24 Months	25 to 60 Months	More than 60 Months
LAIF	\$ 15,053,782	\$ 15,053,782	\$ -	\$ -	\$ -
U.S Treasury Obligations	2,555,237	266,705	1,252,110	1,036,422	-
U.S. Agency Securities	5,158,361	883,083	1,653,651	2,621,627	-
Money Market Mutual Funds	39,992	39,992	-	-	-
Medium-Term Notes	2,183,124	1,050,837	870,910	261,377	-
Asset Backed Securities	506,729	-	125,038	381,691	-
Negotiable Certificates of Deposit	250,000	250,000	-	-	-
Supranationals	203,948	203,948	-	-	-
Held by Fiscal Agent:					
Money Market Mutual Funds	20,431,714	20,431,714	-	-	-
Total	\$ 46,382,887	\$ 38,180,061	\$ 3,901,709	\$ 4,301,117	\$ -

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

2) CASH AND INVESTMENTS – Continued

Investment Type	Total	Minimum Legal Rating	Rating as of Year end			
			AAA	AA	A	Not Rated
LAIF	\$ 15,053,782	N/A	\$ -	\$ -	\$ -	\$ 15,053,782
U.S Treasury Obligations	2,555,237	N/A	-	2,555,237	-	-
U.S. Agency Securities	5,158,361	N/A	-	5,158,361	-	-
Money Market Mutual Funds	39,992	A	39,992	-	-	-
Medium-Term Notes	2,183,124	A-	-	628,454	1,554,670	-
Asset Backed Securities	506,729	AA	506,729	-	-	-
Negotiable Certificates of Deposit	250,000	N/A	-	-	-	250,000
Supranationals	203,948	AA	203,948	-	-	-
Held by Fiscal Agent:						
Money Market Mutual Funds	20,431,714	AAA	20,431,714	-	-	-
Total	\$ 46,382,887		\$ 21,182,383	\$ 8,342,052	\$ 1,554,670	\$ 15,303,782

Concentration of Credit Risk

The investment policy of the District contains no limitation on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments (other than U.S. Treasury securities, mutual funds and external investment pools).

Custodial Credit Risk

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

As of June 30, 2020, and June 30, 2019, the District had deposits with financial institutions in excess of federal depository insurance limits of \$5,345,659 and \$4,441,915, respectively, which were collateralized by securities held by the pledging Financial Institution's Agent but not in the District's name.

Fair Value of Investments

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

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

2) CASH AND INVESTMENTS – Continued

The District has the following recurring fair value measurements as of June 30, 2020:

- U.S. Treasury Obligations of \$2,555,237 are valued using quoted marked prices (Level 1 inputs)
- U.S. Agency Securities of \$5,158,361 are valued using institutional bond quotes (Level 2 inputs)
- Medium-Term Notes of \$2,183,124 are valued using institutional bond quotes (Level 2 inputs)
- Asset backed securities of \$506,729 are valued using institutional bond quotes (Level 2 inputs)
- Certificates of Deposit of \$250,000 are valued using institutional bond quotes (Level 2 inputs)
- Supranationals of \$203,948 are valued using institutional bond quotes (Level 2 inputs)

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at the amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Information regarding LAIF's and the District's exposure to risk (credit, market, or legal) is not currently available.

3) CAPITAL ASSETS

Capital assets are presented as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated				
Land	\$ 902,118	\$ -	\$ -	\$ 902,118
Water Capacity Rights	13,503,639	-	-	13,503,639
Construction in Progress	551,789	3,275,407	-	3,827,196
Total Capital Assets, Not Being Depreciated	14,957,546	3,275,407	-	18,232,953
Capital Assets Being Depreciated:				
Water Reclamation Facility	27,413,383	-	-	27,413,383
Reservoirs	12,265,486	1,005,000	-	13,270,486
Water and Sewer Mains	41,608,601	590,000	-	42,198,601
Office Building Improvements	272,271	-	-	272,271
Sewage Systems (Improvement Districts)	2,779,412	-	-	2,779,412
Equipment - Water and Sewer	2,529,302	124,640	-	2,653,942
Administration Building	529,200	-	-	529,200
Well Systems	340,052	-	-	340,052
Total Capital Assets Being Depreciated	87,737,707	1,719,640	-	89,457,347

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

3) CAPITAL ASSETS – Continued

	Beginning Balance	Increases	Decreases	Ending Balance
Less Accumulated Depreciation:				
Water Reclamation Facility	(14,233,218)	(404,410)	-	(14,637,628)
Reservoirs	(3,843,808)	(304,564)	-	(4,148,372)
Water and Sewer Mains	(9,588,399)	(848,387)	-	(10,436,786)
Office Building Improvements	(140,856)	(24,539)	-	(165,395)
Sewage Systems (Improvement Districts)	(2,453,714)	(87,273)	-	(2,540,987)
Equipment - Water and Sewer	(1,807,677)	(55,263)	-	(1,862,940)
Administration Building	(298,323)	(17,774)	-	(316,097)
Well Systems	(46,384)	(14,448)	-	(60,832)
Total Accumulated Depreciation	<u>(32,412,379)</u>	<u>(1,756,658)</u>	-	<u>(34,169,037)</u>
Capital Assets Being Depreciated, Net	<u>55,325,328</u>	<u>(37,018)</u>	-	<u>55,288,310</u>
Total Capital Assets, Net of Depreciation	<u>\$ 70,282,874</u>	<u>\$ 3,238,389</u>	<u>\$ -</u>	<u>\$ 73,521,263</u>

4) EXCESS SEWER CAPACITY DEPOSITS

In connection with the District's construction of its water reclamation plant, the District can offer "excess" sewer capacity to individuals outside Community Facilities Districts (CFD) 87-5 and 89-1. According to the agreement, the District shall pay to the CFDs, without interest, the reimbursement amount for the oversized sewer capacity utilized by the connection of those parties outside the CFDs. As of June 30, 2020, and 2019, the District held deposits of \$98,613 and \$98,613, respectively, from individuals interested in hooking up to the District's plant. Payment to the CFDs shall be due upon receipt of the full connection fee or commencement of service, whichever is earlier.

5) DESIGNATIONS OF DISTRICT UNRESTRICTED NET POSITION

For the amounts reported as unrestricted net position in these financial statements, the District's Board of Directors has designated \$14,637,328 to be set aside for the future major refurbishing or replacement of the wastewater utility plant as of June 30, 2020.

6) DEFINED BENEFIT PENSION PLAN

General Information about the Defined Benefit Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all others.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

6) DEFINED BENEFIT PENSION PLAN – Continued

separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors 2 rate plans (both are miscellaneous.) Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2017 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2017 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS’ website under Forms and Publications. The Plans’ provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Miscellaneous	Miscellaneous PEPRA
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	60	62
Monthly benefits, as a % of eligible compensation	2%	2%
Required employee contribution rates	7%	6.75%
Required employer contribution rates	8.563% + \$7,429	6.985% + \$1,636

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The District’s required contribution for the unfunded liability paid in fiscal year 2020 was \$9,065.

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District pays the required employee contribution on behalf of the employees.

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

6) DEFINED BENEFIT PENSION PLAN – Continued

The District's contributions to the Plan for the year ended June 30, 2020 were \$73,940.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020, the District reported \$106,487 net pension liability for its proportionate share of the net pension liability. The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

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

Proportion - June 30, 2018	0.00080%
Proportion - June 30, 2019	0.00104%
Change - Increase (Decrease)	0.00024%

For the year ended June 30, 2020, the District recognized pension expense of \$107,958. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 73,940	\$ -
Differences between actual and expected experience	6,823	-
Changes in assumptions	3,278	-
Change in employer's proportion	46,848	-
Differences between the employer's contributions and the employer's proportionate share of contributions	32,720	-
Net differences between projected and actual earnings on plan investments	-	1,862
Total	\$ 163,609	\$ 1,862

\$73,940 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

6) DEFINED BENEFIT PENSION PLAN – Continued

Year Ending June 30,		
2021	\$	53,971
2022		23,511
2023		9,949
2024		376
2025		-
Thereafter		-

Actuarial Assumptions – The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.75%
Payroll growth	3.00%
Projected salary increase	(1)
Investment rate of return	7.15%
Mortality	(2)

(1) Depending on age, service and type of employment

(2) Derived using CalPERS' Membership Data for all Funds.

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

6) DEFINED BENEFIT PENSION PLAN – Continued

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	50%	4.80%	5.98%
Global Fixed Income	28%	1.00%	2.62%
Inflation Sensitive	-	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	2%	0.00%	-0.92%

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

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

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

1% Decrease	6.15%
Net Pension Liability	\$ 256,944
Current Discount Rate	7.15%
Net Pension Liability	\$ 106,487
1% Increase	8.15%
Net Pension Liability	\$ (17,705)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

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

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

7) RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Premiums are paid annually by the District. Claims liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. As of June 30, 2020 and June 30, 2019, there were no such liabilities to be reported. There have been no settlements in the past three fiscal years that have exceeded insurance coverage.

The District maintains a commercial general liability, wrongful acts, employment practices, and employment benefit liability policy with coverage in the amount of \$1,000,000 for each occurrence and aggregate coverage of \$3,000,000, fire damage coverage for any one fire of \$1,000,000, hired and non-owned auto liability coverage of \$1,000,000 per accident and excess liability coverage per occurrence/aggregate limit of insurance of \$5,000,000, and property insurance in the amount of \$22,468,981. The District also has crime coverage in the amount of \$250,000 for employee dishonesty and forgery or alteration, \$250,000 for theft, disappearance or destruction, and \$100,000 for computer fraud. As mandated by the State, the District has covered all employees with a workers' compensation policy through the State Compensation Insurance Fund.

8) DEBT WITHOUT DISTRICT COMMITMENT

The District has issued \$79,145,000 in Community Facilities District Special Tax Bonds to finance the acquisition and construction of public improvements within the Community Facilities Districts (CFD) No. 1, 2, and 3. In July of 2014, CFD Bonds 1, 2, and 3 were refinanced and combined into Series A and Series B bonds of \$51,695,000 and \$18,045,000. The refinanced bonds have the same maturity dates with a lower interest rate. In December 2018, the District issued \$22,260,000 CFD No. 4 Bonds. The Bonds were issued pursuant to the Mello-Roos Community Facilities Act of 1982, and are special obligations of the District payable solely from revenues derived from special taxes levied on taxable land within the Community Facilities Districts. The Bonds are not general obligations of the District. Neither the faith and credit of the District, nor of either County, nor the State or any related political subdivision, is pledged to the payment of the Bonds. Therefore, these Bonds are not reflected as debt in the District's financial statements. As of June 30, 2020, the remaining balance on the bonds was \$76,135,000.

9) COMMITMENTS AND CONTINGENCIES

Construction Commitments

The District has active construction projects as of June 30, 2020. At year-end the District's commitments are \$11,265,335.

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

10) RELATED PARTY TRANSACTIONS

The District contracts with Dudek & Associates for management and engineering services. The services of the general manager for the District are hired under this contract. The General Manager has an ownership interest in Dudek & Associates. The District owed Dudek & Associates \$37,809 and \$170,900 at June 30, 2020 and 2019, respectively, for services received. In addition, the District incurred the following costs for services provided by Dudek & Associates:

	Year Ended June 30,	
	2020	2019
General Management	\$ 256,048	\$ 250,444
Engineering and Special Projects	215,995	338,315
Total	\$ 472,043	\$ 588,759

11) LOAN PAYABLE

In the 2014-15 Fiscal year, the District entered into a loan agreement with the Elsinore Valley Municipal Water District (EVMWD) to purchase a pipeline owned by EVMWD for \$2,644,000. Under the terms of the agreement, in exchange for the pipeline, EVMWD received the right to use the District's excess capacity water rights from Western Municipal Water District (WMWD). The loan balance is reduced based on EVMWD's purchases of the District's excess water capacity. EVMWD's purchases from year to year are expected to fluctuate and, therefore, the final maturity of the loan is unknown because there is not an established repayment schedule. EVMWD purchased \$305,859 and \$280,574, in fiscal years 2019-20 and 2018-19, respectively, of the District's excess capacity rights from WMWD. The remaining loan balance as of June 30, 2020 and June 30, 2019 was \$1,081,780 and \$1,387,639, respectively.

The loan is a direct borrowing with no set repayment period or events of default.

12) LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions for the year ended June 30, 2020:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Net Pension Liability	\$ 76,754	\$ 29,733	\$ -	\$ 106,487	\$ -
Loan Payable from Direct Borrowings	1,387,639	-	305,859	1,081,780	-
Total Long-term Liabilities	\$ 1,464,393	\$ 29,733	\$ 305,859	\$ 1,188,267	\$ -

Temescal Valley Water District
Notes to Financial Statements
June 30, 2020 and 2019

13) JOINT VENTURE

The District is a member of the California Finance Authority for Delinquent Special Taxes and Assessments (Authority), along with the Cities of Norco and Riverside. The Authority was established to implement and finance a program for the purchase from the member agencies of delinquent special taxes, assessments and property-related fees and charges that are collected on the secured property tax roll. The District has determined to assign to the Authority certain delinquent special taxes (levied under the Mello-Roos Community Facilities Act of 1982) in consideration of the agreement by the Authority to pay the purchase price to the District for such liens and to assume all responsibility and pay all costs in connection with the enforcement and collection of such liens. Separate financial statements for the Authority are currently not available.

14) DUE TO AGENCY FUND

The District, as a pass-through agency, held property tax assessments for the Community Facilities Districts of \$468,257 and \$313,397 as of June 30, 2020 and June 30, 2019, respectively. This amount represents the amounts received by the District prior to June 30, 2020 and June 30, 2019, for the benefit of the Community Facilities District (Agency Fund).

15) IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

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

GASB 84 - Fiduciary Activities: This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

GASB 87 – Leases: This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

GASB 89 – Accounting for Interest Cost Incurred before the End of a Construction Period: This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

GASB 90 – Majority Equity Interests: The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

Temescal Valley Water District
Required Supplementary Information
June 30, 2020 and 2019

Schedule of the District's Proportionate Share of the Net Pension Liability
Last 10 Years*

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2019	0.00104%	\$ 106,487	\$ 868,541	12.26%	90.48%
2018	0.00080%	76,754	731,228	10.50%	91.33%
2017	0.00080%	79,781	650,346	12.27%	90.49%
2016	0.00059%	50,718	636,890	7.96%	91.79%
2015	0.00015%	10,501	630,835	1.66%	97.84%
2014	0.00048%	30,099	614,139	4.90%	91.51%

Notes to the Schedule of the District's Proportionate Share of the Net Pension Liability

Benefit Changes: None

Changes in Assumptions: In 2017, the accounting discount rate changed from 7.65% to 7.15%.

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

Temescal Valley Water District
Required Supplementary Information
 June 30, 2020 and 2019

Schedule of Plan Contributions
Last 10 Years*

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2020	\$ 73,940	\$ (73,940)	\$ -	\$ 781,412	9.46%
2019	63,926	(63,926)	-	868,541	7.36%
2018	54,675	(54,675)	-	731,228	7.48%
2017	53,460	(53,460)	-	650,346	8.22%
2016	49,928	(49,928)	-	636,890	7.84%
2015	48,665	(48,665)	-	630,835	7.71%

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/2013, 6/30/2014, 6/30/2015, 6/30/2016, 6/30/2017, and 6/30/2018

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

MEMORANDUM

DATE: January 26, 2021

TO: Board of Directors
Temescal Valley Water District

FROM: General Manager

SUBJECT: Terramor CFD 4 Annexation of property to Improvement Area 2

Staff Report form Bond Counsel

In 2016, the Temescal Valley Water District (the “Water District”) formed Community Facilities District No. 4 (Terramor) of Temescal Valley Water District (the “CFD”) and Improvement Area No. 1 of the CFD. The CFD is authorized to finance the costs of public facilities of the Water District as well as County of Riverside road improvements and Riverside County Flood Control and Water Conservation District flood control improvements. In 2019, the Water District undertook proceedings to annex property to the CFD as Improvement Area No. 2. At such time, the Water District also designated property that may be annexed to Improvement Area No. 2 of the CFD in the future upon the unanimous approval of the owners of such property at the time of annexation. This property is described and depicted in the resolution accepting the unanimous consents (the “Resolution Accepting Unanimous Consents”) presented at this meeting and is referred to as “Annexation No. 1.”

The owners of the property within Annexation No. 1 are Forestar Toscana Development Company, a Delaware corporation, Pardee Homes a California Corporation (“Pardee”) and Pulte Home Company, LLC a Michigan limited liability company (“Pulte”). Such property owners have each provided their unanimous consent with respect to Annexation No. 1 which are on file with the Board Secretary. If the Board of Directors approves the Resolution Accepting Unanimous Consents, the property within Annexation No. 1 will be formally annexed to Improvement Area No. 2 and be subject to the special tax levy in accordance with the rate and method of apportionment of special tax for Improvement Area No. 2.

Pardee and Pulte also own property that is located immediately adjacent to the property in Annexation No. 1. Such property is described and depicted in Attachment A to the resolution declaring the intention to annex such property to Improvement Area No. 2 (the “Resolution of Intention”) presented at this meeting and is referred to as Annexation No. 2.

Since the property in Annexation No. 2 is not located within the original area designated for annexation to Improvement Area No. 2, such property may not be annexed by unanimous consent and may be only be annexed in accordance with certain procedures set forth in the Mello-Roos Community Facilities Act of 1982 (the “Act”). Pursuant to the Act, the first step to annex the property in Annexation No. 2 is receipt of petitions of the owners of such property (which have been received and are on file with the Board Secretary) and the adoption of the Resolution of Intention. Adoption of the Resolution of Intention will, among other matters, call a public hearing on the proposed

annexation to be held at the Board of Directors meeting on March 23, 2021. After such public hearing, if the Board of Directors elects to proceed with Annexation No. 2, an election will be held on such date at which the property owners within Annexation No. 2 (i.e. Pardee and Pulte) will vote on the levy of the special tax of Improvement Area No. 2 on the property within Annexation No. 2.

RECOMMENDATION

It is recommended that the Board of Directors adopt the following resolutions:

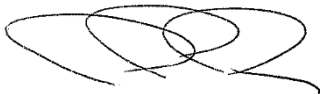
Resolution No R-21-01.

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEMESCAL VALLEY WATER DISTRICT, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 4 (TERRAMOR) OF TEMESCAL VALLEY WATER DISTRICT, ACCEPTING UNANIMOUS APPROVAL OF PROPERTY OWNERS TO ANNEX CERTAIN PROPERTY TO IMPROVEMENT AREA NO. 2 OF COMMUNITY FACILITIES DISTRICT NO. 4 (TERRAMOR) OF TEMESCAL VALLEY WATER DISTRICT

Resolution No R-21-02.

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEMESCAL VALLEY WATER DISTRICT, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 4 (TERRAMOR) OF TEMESCAL VALLEY WATER DISTRICT, DECLARING ITS INTENTION TO ANNEX CERTAIN PROPERTY TO IMPROVEMENT AREA NO. 2 OF COMMUNITY FACILITIES DISTRICT NO. 4 (TERRAMOR) OF TEMESCAL VALLEY WATER DISTRICT

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'Jeff Pape', written in a cursive style.

Jeff Pape
General Manager

ANNEXATION NO. 2 TO
IMPROVEMENT AREA NO. 2 OF
TEMESCAL VALLEY WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 4
(TERRAMOR)
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

Lots and Parcels

within the Boundaries of Annexation No. 2
to Improvement Area No. 2 of Community
Facilities District No. 4:

Lots 1, 2, 3, 4, 5, 6, 7, and 11 of Tract No.
36826-2,
Lots 45, 46, 47, 48, 49, 50, 51, 52, 53, and
54 of Tract No. 36826-3, and
Parcels 1, 2, and 3 of Parcel Map 37553.

Reference is hereby made to that certain map
entitled "Proposed Boundaries of Improvement
Area No. 2 of Temescal Valley Water District
Community Facilities District No. 4 (Terramor),
County of Riverside, State of California,"
recorded on March 13, 2019, in Book 83,
Pages 62 through 63 of Maps of Assessment
and Community Facilities Districts, and as
Instrument No. 2019-0085273, in the office of
the County Recorder of the County of
Riverside, State of California, which this
Annexation Map affects.

For a description of the lines and dimensions
of each lot and parcel, reference is hereby
made to
Tract Map No. 36826-2, recorded on August
27, 2020 as Document No. 2020-0399755, in
Book 474 of Maps at Pages 31 through 37,
Tract Map No. 36826-3, recorded on June 30,
2020 as Document No. 2020-0342884, in Book
474 of Maps at Pages 15 through 23,
Parcel Map No. 37553, recorded on December
30, 2020 as Document No. 2020-0667379, in
Book 250 of Maps at Pages 55 through 57,
and to the Assessor maps of the County of
Riverside, California.

(1) Filed in the District Office of the Temescal Valley
Water District this ____ day of _____, 2021.

Paul Rodriguez, Secretary
Temescal Valley Water District

(2) I hereby certify that the within map showing
Annexation No. 2 to Improvement Area No. 2 of
Temescal Valley Water District Community
Facilities District No. 4 (Terramor), County of
Riverside, State of California, was approved by the
Board of Directors of the Temescal Valley Water
District at a regular meeting thereof, held on
this ____ day of _____, 2021, by its
Resolution No. _____.

Paul Rodriguez, Secretary
Temescal Valley Water District

(3) Filed this ____ day of _____, 2021, at the
hour of ____ o'clock __m, in Book _____ of
Maps of Assessment and Community Facilities
Districts at page _____ and as Instrument
No. _____ in the office of the County
Recorder of Riverside County, State of California.

Peter Aldana
Assessor-County Clerk-Recorder of Riverside
County


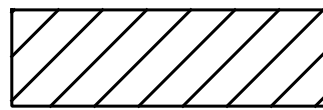
By _____
Deputy

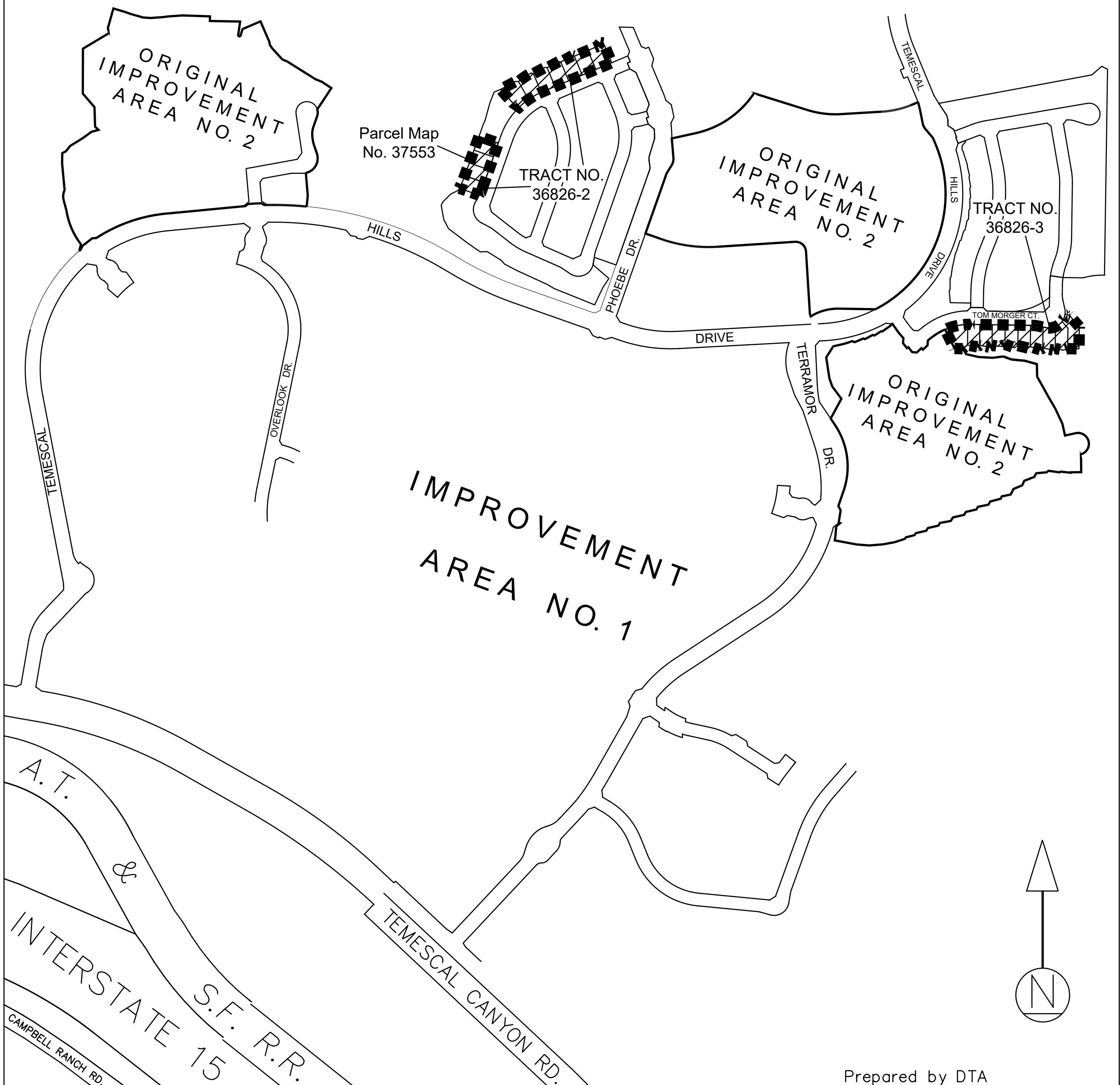
Fee _____

Exempt recording requested, per
CA Government Code § 27383

ANNEXATION NO. 2 TO
IMPROVEMENT AREA NO. 2 OF
TEMESCAL VALLEY WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 4
(TERRAMOR)
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

LEGEND

	Boundaries of Annexation No. 2 to Improvement Area No. 2 of Community Facilities District No. 4
	Zone B of Annexation No. 2 to Improvement Area No. 2



RESOLUTION NO. R-21-01

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEMESCAL VALLEY WATER DISTRICT, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 4 (TERRAMOR) OF TEMESCAL VALLEY WATER DISTRICT, ACCEPTING UNANIMOUS APPROVAL OF PROPERTY OWNERS TO ANNEX CERTAIN PROPERTY TO IMPROVEMENT AREA NO. 2 OF COMMUNITY FACILITIES DISTRICT NO. 4 (TERRAMOR) OF TEMESCAL VALLEY WATER DISTRICT

WHEREAS, on September 27, 2016, the Board of Directors (the “Board of Directors”) of the Temescal Valley Water District adopted Resolution No. R-16-11 (the “Resolution of Intention”), declaring its intention to establish Community Facilities District No. 4 (Terramor) of Temescal Valley Water District (“Community Facilities District No. 4” or the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the “Act”) and designating certain territory for future annexation to the District; and

WHEREAS, on November 22, 2016, after providing all notice required by the Act, the Board of Directors opened a public hearing required by the Act relative to the formation of the District and at such public hearing, all persons desiring to be heard on all matters pertaining to the formation of the District and related matters were heard and a full and fair hearing was held; and

WHEREAS, on November 22, 2016, following the close of the public hearing, the Board of Directors adopted Resolution No. R-16-13, establishing the District and designated Improvement Area No. 1 therein (the “Resolution of Formation”) which called a special election on November 22, 2016 within Improvement Area No. 1 of the District on three propositions relating to the levying of a special tax, the incurring of bonded indebtedness and the establishment of an appropriations limit for the District; and

WHEREAS, on November 22, 2016, a special election was held within Improvement Area No. 1 of the District at which the qualified electors approved by more than a two-thirds vote Propositions A, B and C authorizing the levy of a special tax within Improvement Area No. 1 of the District for the purposes described in the Resolution of Formation and the issuance of bonded indebtedness for Improvement Area No. 1 of the District; and

WHEREAS, on February 26, 2019, the Board of Directors adopted Resolution No. R-19-02, declaring its intention to annex certain property as Improvement Area No. 2 to the District and designating certain property to be annexed to Improvement Area No. 2 (the “Future Annexation Area”) with the unanimous approval of the owner or owners of the Future Annexation Area; and

WHEREAS, on April 23, 2019, after providing all notice required by the Act, the Board of Directors opened a public hearing required by the Act relative to the annexation of property as Improvement Area No. 2 to the District and at such public hearing, all persons desiring to be heard on all matters pertaining to the annexation of property as Improvement Area No. 2 to the District and related matters were heard and a full and fair hearing was held; and

WHEREAS, on April 23, 2019, following the close of the public hearing, the Board of Directors adopted Resolution No. R-19-07, annexing property described in Resolution No. R-19-02 as Improvement Area No. 2 to the District, and called a special election on April 23, 2019 within Improvement Area No. 2 of the District on two propositions relating to the levying of a special tax in accordance with the rate and method of apportionment of special tax set forth in Attachment B to Resolution No. R-19-02 (the "Improvement Area No. 2 Rate and Method") and the incurring of bonded indebtedness for Improvement Area No. 2; and

WHEREAS, on April 23, 2019, a special election was held within Improvement Area No. 2 of the District at which the qualified electors approved by more than a two-thirds vote Propositions A and B authorizing the levy of a special tax within Improvement Area No. 2 of the District for the purposes described in the Resolution of Intention and the issuance of bonded indebtedness for Improvement Area No. 2 of the District; and

WHEREAS, Forestar Toscana Development Company, a Delaware corporation, Pardee Homes a California Corporation and Pulte Home Company, LLC a Michigan limited liability company (together, the "Owners"), own the property located within the Future Annexation Area, which is described and depicted in Attachment A hereto (the "Property"); and

WHEREAS, the District has received an executed unanimous approval from each of the Owners (together, the "Unanimous Approvals") to annex the Property to Improvement Area No. 2 and, in accordance with Resolution No. R-19-02, such unanimous approvals designate the property to be annexed to be within Zone B (as defined in the Improvement Area No. 2 Rate and Method); and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE TEMESCAL VALLEY WATER DISTRICT, ACTING AS THE LEGISLATIVE BODY OF THE DISTRICT, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

1. Each of the above recitals is true and correct.

2. The boundaries of the District are as shown on the map designated "Proposed Boundaries of Temescal Valley Water District Community Facilities District No. 4 (Terramor)," which map was recorded pursuant to Sections 3111 and 3113 of the Streets and Highways Code in the County of Riverside Book of Maps of Assessment and Community Facilities Districts in the County Recorder's Office in Book No. 80, Page Nos. 7-8 on September 28, 2016. The boundaries of Improvement Area No. 2, including the Future Annexation Area are as shown on the map designated "Proposed Boundaries of Improvement Area No. 2 of Temescal Valley Water District Community Facilities District No. 4 (Terramor)," which map was recorded in the County of Riverside Book of Maps of Assessment and Community Facilities Districts in the County Recorder's Office in Book No. 83, Page Nos. 62-63 on March 13, 2019. The Property to be annexed to Improvement Area No. 2 of the District has the legal boundaries described in, and the boundaries shown on, the boundary map attached hereto as Attachment A hereto. Pursuant to Section 3110.5 of the Streets and Highways Code of the State of California, the Secretary is hereby directed to sign the original map of the Property to be annexed to Improvement Area No. 2 and record it with all proper endorsements thereon with the County Recorder of the County of Riverside.

The Property does not include the property described in Attachment B hereto, which, upon completion of separate proceedings expected to be taken by the District in accordance with the Act, will be annexed to Improvement Area No. 2.

3. The Board of Directors, acting as the legislative body of the District, hereby finds that the Unanimous Approvals satisfy the requirements under Sections 53329.6 and 53339 et seq. of the Act. The Board of Directors, acting as the legislative body of the District, hereby accepts the Unanimous Approvals and the Property is hereby annexed to Zone B of Improvement Area No. 2. The special tax of the District with respect to Improvement Area No. 2 shall be levied in each fiscal year on the Property in accordance with the Improvement Area No. 2 Rate and Method and Ordinance No. O-19-01, adopted by the Board of Directors, acting as the legislative body of the District.

Based on the annexation of the Property to Zone B of Improvement Area No. 2, the Board hereby determines that the Minimum Taxable Acreage for each Zone (as such terms are defined in the Improvement Area No. 2 Rate and Method) will be as set forth in the sixth row of Column E of Table 5 of the Improvement Area No. 2 Rate and Method and the amount of the CFD Public Facilities is increased by the amount set forth in the sixth row of Table 6 of the Improvement Area No. 2 Rate and Method.

4. The Secretary is hereby directed to record in the Assessor-County Clerk-Recorder's office of the County of Riverside within fifteen days of the date hereof a notice of special tax lien with respect to the Property which Bond Counsel to the District shall prepare in the form required by Streets and Highways Code Section 3117.5.

5. This Resolution shall be effective upon its adoption.

Dated: January 26, 2021.

C.W. Colladay, President

I hereby certify that the foregoing is a full, true and correct copy of the Resolution adopted by the Board of Directors of the Temescal Valley Water District at its meeting held on January 26, 2021.

ATTEST:

Paul Rodriguez, Board Secretary

ATTACHMENT A
DESCRIPTION OF PROPERTY

<i>Current Owner</i>	<i>Property Description</i>
1. Forestar Toscana Development Company, a Delaware corporation	Lots 1 through 4, inclusive, 24 through 38, inclusive, 59 through 84, inclusive, and 86 of Tract No. 36826-3 in the County of Riverside, State of California, as per Map filed in Book 474, Pages 15 through 23, inclusive, of Maps, Records of said County. Portion of Assessor's Parcel No. 290-940-001
2. Pardee Homes, a California corporation.	Lots 8 through 10, inclusive, and 12 through 76, inclusive, of Tract No. 36826-2 in the County of Riverside, State of California, as per Map filed in Book 474, Pages 31 through 37, inclusive, of Maps, Records of said County. Portion of Assessor's Parcel No. 290-930-001
3. Pulte Home Company, LLC, a Michigan limited liability company	Lots 5 through 23, inclusive, 39 through 44, inclusive, 55 through 58, inclusive, and 85 of Tract No. 36826-3 in the County of Riverside, State of California, as per Map filed in Book 474, Pages 15 through 23, inclusive, of Maps, Records of said County. Portion of Assessor's Parcel No. 290-940-001

ANNEXATION NO. 1 TO
IMPROVEMENT AREA NO. 2 OF
TEMESCAL VALLEY WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 4
(TERRAMOR)
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

(1) Filed in the District Office of the Temescal Valley
Water District this ____ day of _____, 2021.

Paul Rodriguez, Secretary
Temescal Valley Water District

Lots and Parcels
within the Boundaries of Annexation No. 1
to Improvement Area No. 2 of Community
Facilities District No. 4:
All of Tract No. 36826-2 except for Lots 1,
2, 3, 4, 5, 6, 7, and 11, and
A.P.N. 290-940-001.

(2) I hereby certify that the within map showing
Annexation No. 1 to Improvement Area No. 2 of
Temescal Valley Water District Community
Facilities District No. 4 (Terramor), County of
Riverside, State of California, was approved by the
Board of Directors of the Temescal Valley Water
District at a regular meeting thereof, held on
this ____ day of _____, 2021, by its
Resolution No. _____.

Paul Rodriguez, Secretary
Temescal Valley Water District

Reference is hereby made to that certain map
entitled "Proposed Boundaries of Improvement
Area No. 2 of Temescal Valley Water District
Community Facilities District No. 4 (Terramor),
County of Riverside, State of California,"
recorded on March 13, 2019, in Book 83,
Pages 62 through 63 of Maps of Assessment
and Community Facilities Districts, and as
Instrument No. 2019-0085273, in the office of
the County Recorder of the County of
Riverside, State of California, which this
Annexation Map affects.

(3) Filed this ____ day of _____, 2021, at the
hour of ____ o'clock __m, in Book _____ of
Maps of Assessment and Community Facilities
Districts at page _____ and as Instrument
No. _____ in the office of the County
Recorder of Riverside County, State of California.

Peter Aldana
Assessor-County Clerk-Recorder of Riverside
County

By _____
Deputy
Fee _____

For a description of the lines and dimensions
of each lot and parcel, reference is hereby
made to Tract Map No. 36826-2, recorded on
August 27, 2020 as Document No.
2020-0399755, in Book 474 of Maps at Pages
31 through 37, and to the Assessor maps of
the County of Riverside, California.

Exempt recording requested, per
CA Government Code § 27383

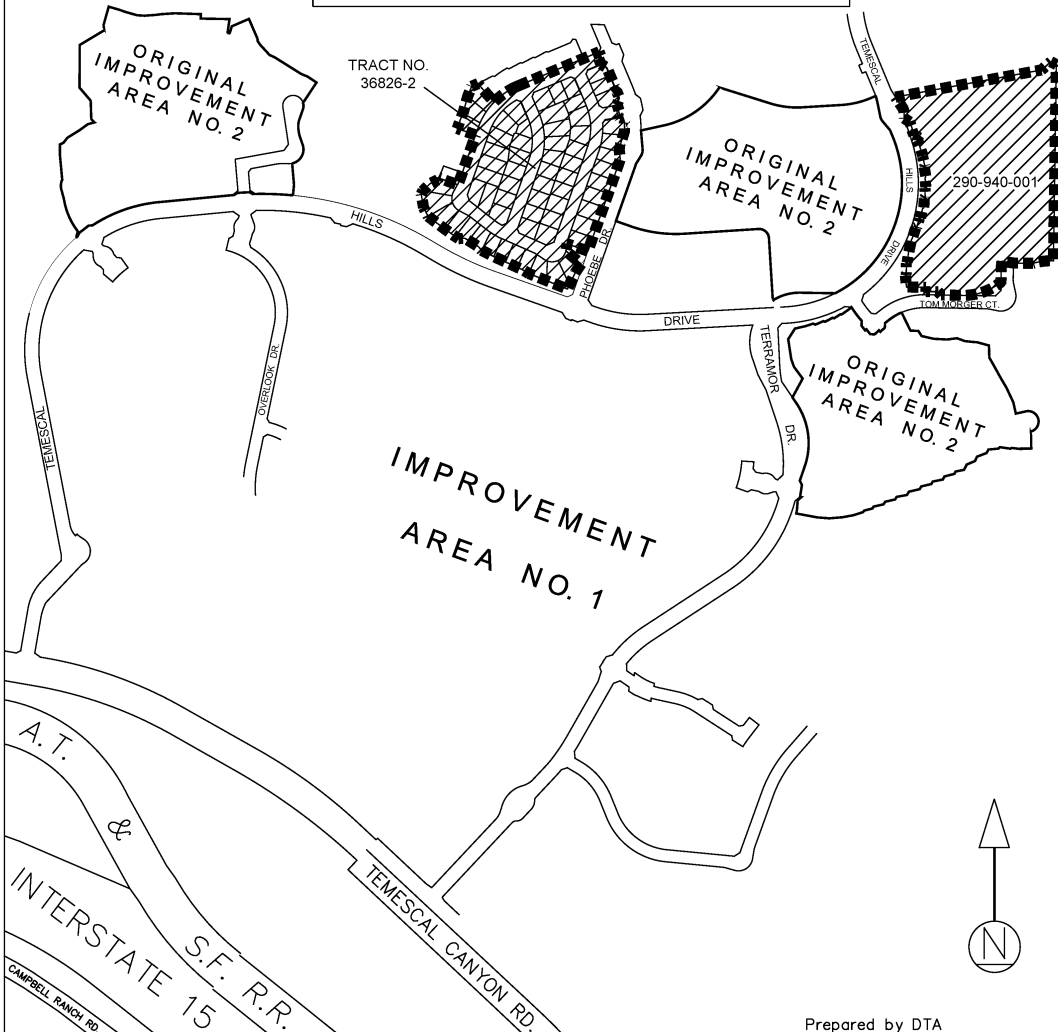
ANNEXATION NO. 1 TO
IMPROVEMENT AREA NO. 2 OF
TEMESCAL VALLEY WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 4
(TERRAMOR)
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

LEGEND

■■■■■■■■ Boundaries of Annexation No. 1 to Improvement Area No. 2 of Community Facilities District No. 4

▨▨▨▨▨▨ Zone B of Annexation No. 1 to Improvement Area No. 2

290-9n0-00n Assessor Parcel Number



Prepared by DTA

ATTACHMENT B

**DESCRIPTION OF PROPERTY TO BE ANNEXED TO IMPROVEMENT AREA NO. 2
PURSUANT TO ADDITIONAL PROCEEDINGS**

- | <i>Current Owner</i> | <i>Property Description</i> |
|--|--|
| 1. Pardee Homes, a California corporation. | Lots 1 through 7, inclusive, and 11 of Tract No. 36826-2 in the County of Riverside, State of California, as per Map filed in Book 474, Pages 31 through 37, inclusive of Map, Records of said County; and

Parcels 1, 2 and 3 of Parcel Map No. 37553 in the County of Riverside, State of California, as per Map filed in Book 250, Pages 55 through 57, inclusive, of Parcel Maps, Records of said County.

Portions of Assessor's Parcel Nos. 290-930-055, -088 and -059 |
| 2. Pulte Home Company, LLC, a Michigan limited liability company | Lots 45 through 54, inclusive, of Tract No. 36826-3 in the County of Riverside, State of California, as per Map filed in Book 474, Pages 15 through 23, inclusive of Map, Records of said County.

Assessor's Parcel No. 290-940-005 |

RESOLUTION NO. R-21-02

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEMESCAL VALLEY WATER DISTRICT, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 4 (TERRAMOR) OF TEMESCAL VALLEY WATER DISTRICT, DECLARING ITS INTENTION TO ANNEX CERTAIN PROPERTY TO IMPROVEMENT AREA NO. 2 OF COMMUNITY FACILITIES DISTRICT NO. 4 (TERRAMOR) OF TEMESCAL VALLEY WATER DISTRICT

WHEREAS, on September 27, 2016, the Board of Directors (the "Board of Directors") of the Temescal Valley Water District adopted Resolution No. R-16-11 (the "Resolution of Intention"), declaring its intention to establish Community Facilities District No. 4 (Terramor) of Temescal Valley Water District ("Community Facilities District No. 4" or the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the "Act") and designating certain territory for future annexation to the District; and

WHEREAS, on November 22, 2016, after providing all notice required by the Act, the Board of Directors opened a public hearing required by the Act relative to the formation of the District and at such public hearing, all persons desiring to be heard on all matters pertaining to the formation of the District and related matters were heard and a full and fair hearing was held; and

WHEREAS, on November 22, 2016, following the close of the public hearing, the Board of Directors adopted Resolution No. R-16-13, establishing the District and designated Improvement Area No. 1 therein (the "Resolution of Formation") and a resolution determining the necessity to incur bonded indebtedness for Improvement Area No. 1 of the District (the "Resolution to Incur Bonded Indebtedness") each of which called a consolidated special election on November 22, 2016 within Improvement Area No. 1 of the District on three propositions relating to the levying of a special tax, the incurring of bonded indebtedness and the establishment of an appropriations limit for the District; and

WHEREAS, on November 22, 2016, a special election was held within Improvement Area No. 1 of the District at which the qualified electors approved by more than a two-thirds vote Propositions A, B and C authorizing the levy of a special tax within Improvement Area No. 1 of the District for the purposes described in the Resolution of Formation and the issuance of bonded indebtedness for Improvement Area No. 1 of the District as described in the Resolution to Incur Bonded Indebtedness; and

WHEREAS, on February 26, 2019, the Board of Directors adopted Resolution No. R-19-02, declaring its intention to annex certain property as Improvement Area No. 2 to the District; and

WHEREAS, on April 23, 2019, after providing all notice required by the Act, the Board of Directors opened a public hearing required by the Act relative to the annexation of property as Improvement Area No. 2 to the District and at such public hearing, all persons desiring to be heard on all matters pertaining to the annexation of property as Improvement Area No. 2 to the District and related matters were heard and a full and fair hearing was held; and

WHEREAS, on April 23, 2019, following the close of the public hearing, the Board of Directors adopted Resolution No. R-19-07, annexing property described in Resolution No. R-19-02 as Improvement Area No. 2 to the District, and called a special election on April 23, 2019 within Improvement Area No. 2 of the District on two propositions relating to the levying of a special tax in accordance with the rate and method of apportionment of special tax set forth in Attachment B to Resolution No. R-19-02 and the incurring of bonded indebtedness for Improvement Area No. 2; and

WHEREAS, on April 23, 2019, a special election was held within Improvement Area No. 2 of the District at which the qualified electors approved by more than a two-thirds vote Propositions A and B authorizing the levy of a special tax within Improvement Area No. 2 of the District for the purposes described in the Resolution of Intention and the issuance of bonded indebtedness for Improvement Area No. 2 of the District; and

WHEREAS, the District has received petitions signed by Pulte Home Company, LLC, a Michigan limited liability company and Pardee Homes a California Corporation (together, the "Owners"), which petitions meet the requirements of Section 53339.2 of the Act and requests that the Owners' property described in Attachment A hereto (the "Proposed Annexation Area") be annexed to Zone B of Improvement Area No. 2 of the District pursuant to Sections 53339.3 et. seq. of the Act; and

WHEREAS, the Board of Directors desires to adopt this resolution of intention as provided in Section 53339.3 of the Act to annex the Proposed Annexation Area to Improvement Area No. 2 of the District to finance the Improvements and Incidental Expenses (as such terms are defined in the Resolution of Intention); and

WHEREAS, the Board of Directors, acting as the legislative body of the District, is authorized by Article 3.5 of the Act to annex territory to Zone B of Improvement Area No. 2 of the District by complying with the procedures set forth in said Article 3.5 of the Act;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE TEMESCAL VALLEY WATER DISTRICT, ACTING AS THE LEGISLATIVE BODY OF THE DISTRICT, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

1. Each of the above recitals is true and correct.
2. The Board of Directors declares its intention to conduct proceedings pursuant to said Article 3.5 of the Act for the annexation to Improvement Area No. 2 of the District of the Proposed Annexation Area. The Board of Directors determines that the public convenience and necessity require that such Proposed Annexation Area be annexed to Improvement Area No. 2 of the District.
3. The name of the existing District is Improvement Area No. 2 of Community Facilities District No. 4 (Terramor) of Temescal Valley Water District.
4. The boundaries of the District are as shown on the map designated "Proposed Boundaries of Temescal Valley Water District Community Facilities District No. 4 (Terramor)", which map was recorded pursuant to Sections 3111 and 3113 of the Streets and Highways Code in the County of Riverside Book of Maps of Assessment and Community Facilities Districts in the County Recorder's Office in Book No. 80, Page Nos. 7-8 on September 28, 2016. The boundaries of Improvement Area No. 2 are as shown on the map designated "Proposed

Boundaries of Improvement Area No. 2 of Temescal Valley Water District Community Facilities District No. 4 (Terramor),” which map was recorded in the County of Riverside Book of Maps of Assessment and Community Facilities Districts in the County Recorder’s Office in Book No. 83, Page Nos. 62-63 on March 13, 2019.

The Proposed Annexation Area to be annexed to Improvement Area No. 2 of the District has the legal boundaries described in, and the boundaries shown on, the boundary map attached hereto as Attachment A hereto (the “Annexation Map”). Pursuant to Section 3110.5 of the California Streets and Highways Code, the Board of Directors adopts the Annexation Map as the map of the Proposed Annexation Area. The Secretary of the Board of Directors is hereby directed to sign the Annexation Map and record it with all proper endorsements thereon with the County Recorder of the County of Riverside within 15 days after the adoption of this resolution, all as required by Section 3113 of the Streets and Highways Code of the State of California.

5. The Improvements proposed to be financed by the District for Improvement Area No. 2 are public facilities as defined in the Act and are described in Attachment D to the Resolution of Intention. The District shall also finance costs associated with the creation of the District, the issuance of the bonds, the determination of the amount of special taxes to be levied, costs otherwise incurred in order to carry out the authorized purposes of the District, including legal fees, fees of consultants, engineering, planning, designing and the annual administration cost of the District.

The Improvements shall be provided, as needed, throughout Improvement Area No. 2 of the District and the Proposed Annexation Area for the benefit of all owners of property and residents of Improvement Area No. 2 of the District and the Proposed Annexation Area, and any other territory annexed thereto. All owners of taxable parcels of property within Zone B of Improvement Area No. 2 of the District and the Proposed Annexation Area shall pay special taxes at the same rate to finance the annual cost of providing such Improvements in accordance with the Rate and Method attached hereto as Attachment B (the “Improvement Area No. 2 Rate and Method”).

6. Except where funds are otherwise available, special taxes sufficient to pay the costs of the Improvements described in Section 5 above and the annual administrative expenses of Improvement Area No. 2 of the District in determining, apportioning, levying and collecting such special taxes, shall be annually levied within the Proposed Annexation Area. Pursuant to Section 53340 of the Act, the special taxes shall be collected in the same manner as ordinary *ad valorem* property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for *ad valorem* taxes. However, under no circumstances shall the special tax levied against any parcel subject to the levy of the special tax be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within Improvement Area No. 2 by more than ten (10) percent. The rates and method of apportionment of said special taxes shall be as set forth in Attachment B attached hereto and by this reference made a part hereof. The rate of special tax to be levied on property within the Proposed Annexation Area in any fiscal year to pay the cost of the Improvements described in Section 5 above shall be equal to the rate of special tax which will be levied on all other property within Zone B of Improvement Area No. 2 of the District to pay the cost of such Improvements in such fiscal year.

7. A combined public hearing (the “Hearing”) on the annexation of the Proposed Annexation Area to Improvement Area No. 2 and the levy of the special tax on the Proposed Annexation Area in accordance with the Improvement Area No. 2 Rate and Method shall be

held at 8:30 a.m., or as soon thereafter as practicable, on March 23, 2021, at the Board of Directors Meeting Room, 22646 Temescal Canyon Road, Temescal Valley, California. If the Board of Directors determines to annex the Proposed Annexation Area to Improvement Area No. 2, a special election will be held to authorize the levy of the special tax on the Proposed Annexation Area in accordance with the procedures contained in Government Code Section 53326. If such election is held, the proposed voting procedure at the election will be a landowner vote with each landowner who is the owner of record of land within the Proposed Annexation Area at the close of the Hearing, or the authorized representative thereof, having one vote for each acre or portion thereof owned within the Proposed Annexation Area. Ballots for the special election may be distributed by mail or by personal service.

8. At the time and place set forth above for the Hearing, the Board of Directors will receive testimony as to whether the Proposed Annexation Area shall be annexed to Improvement Area No. 2 and as to the method of apportionment of the special tax.

9. The Secretary of the Board of Directors is hereby authorized and directed to publish a notice (the "Notice") of the Hearing pursuant to Section 6061 of the Government Code in a newspaper of general circulation published in the area of the District. The Secretary of the Board of Directors is further authorized and directed to mail a copy of the Notice to each of the landowners within the boundaries of the Proposed Annexation Area at least 15 days prior to the Hearing. The Notice shall contain the text or a summary of this Resolution, the time and place of the Hearing, a statement that the testimony of all interested persons or taxpayers will be heard, a description of the protest rights of the registered voters and landowners in the Proposed Annexation Area and a description of the proposed voting procedure for the election required by the Act. Such publication shall be completed at least seven (7) days prior to the date of the Hearing.

10. This Resolution shall be effective upon its adoption.

Dated: January 26, 2021.

C.W. Colladay, President

I hereby certify that the foregoing is a full, true and correct copy of the Resolution adopted by the Board of Directors of the Temescal Valley Water District at its meeting held on January 26, 2021.

ATTEST:

Paul Rodriguez, Board Secretary

ATTACHMENT A

DESCRIPTION OF PROPOSED ANNEXATION AREA

<i>Current Owner</i>	<i>Property Description</i>
1. Pardee Homes, a California corporation.	<p>Lots 1 through 7, inclusive, and 11 of Tract No. 36826-2 in the County of Riverside, State of California, as per Map filed in Book 474, Pages 31 through 37, inclusive of Map, Records of said County; and</p> <p>Parcels 1, 2 and 3 of Parcel Map No. 37553 in the County of Riverside, State of California, as per Map filed in Book 250, Pages 55 through 57, inclusive, of Parcel Maps, Records of said County.</p> <p>Portions of Assessor's Parcel Nos. 290-930-055, -088 and -059</p>
2. Pulte Home Company, LLC, a Michigan limited liability company	<p>Lots 45 through 54, inclusive, of Tract No. 36826-3 in the County of Riverside, State of California, as per Map filed in Book 474, Pages 15 through 23, inclusive of Map, Records of said County.</p> <p>Assessor's Parcel No. 290-940-005</p>

ANNEXATION NO. 2 TO
IMPROVEMENT AREA NO. 2 OF
TEMESCAL VALLEY WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 4
(TERRAMOR)
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

Lots and Parcels
within the Boundaries of Annexation No. 2
to Improvement Area No. 2 of Community
Facilities District No. 4:

Lots 1, 2, 3, 4, 5, 6, 7, and 11 of Tract No.
36826-2,

Lots 45, 46, 47, 48, 49, 50, 51, 52, 53, and
54 of Tract No. 36826-3, and
Parcels 1, 2, and 3 of Parcel Map 37553.

(1) Filed in the District Office of the Temescal Valley
Water District this ____ day of _____, 2021.

Paul Rodriguez, Secretary
Temescal Valley Water District

(2) I hereby certify that the within map showing
Annexation No. 2 to Improvement Area No. 2 of
Temescal Valley Water District Community
Facilities District No. 4 (Terramor), County of
Riverside, State of California, was approved by the
Board of Directors of the Temescal Valley Water
District at a regular meeting thereof, held on
this ____ day of _____, 2021, by its
Resolution No. _____.

Paul Rodriguez, Secretary
Temescal Valley Water District

Reference is hereby made to that certain map
entitled "Proposed Boundaries of Improvement
Area No. 2 of Temescal Valley Water District
Community Facilities District No. 4 (Terramor),
County of Riverside, State of California,"
recorded on March 13, 2019, in Book 83,
Pages 62 through 63 of Maps of Assessment
and Community Facilities Districts, and as
Instrument No. 2019-0085273, in the office of
the County Recorder of the County of
Riverside, State of California, which this
Annexation Map affects.

(3) Filed this ____ day of _____, 2021, at the
hour of ____ o'clock __m, in Book _____ of
Maps of Assessment and Community Facilities
Districts at page _____ and as Instrument
No. _____ in the office of the County
Recorder of Riverside County, State of California.

Peter Aldana
Assessor-County Clerk-Recorder of Riverside
County

By _____
Deputy


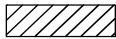
Fee _____

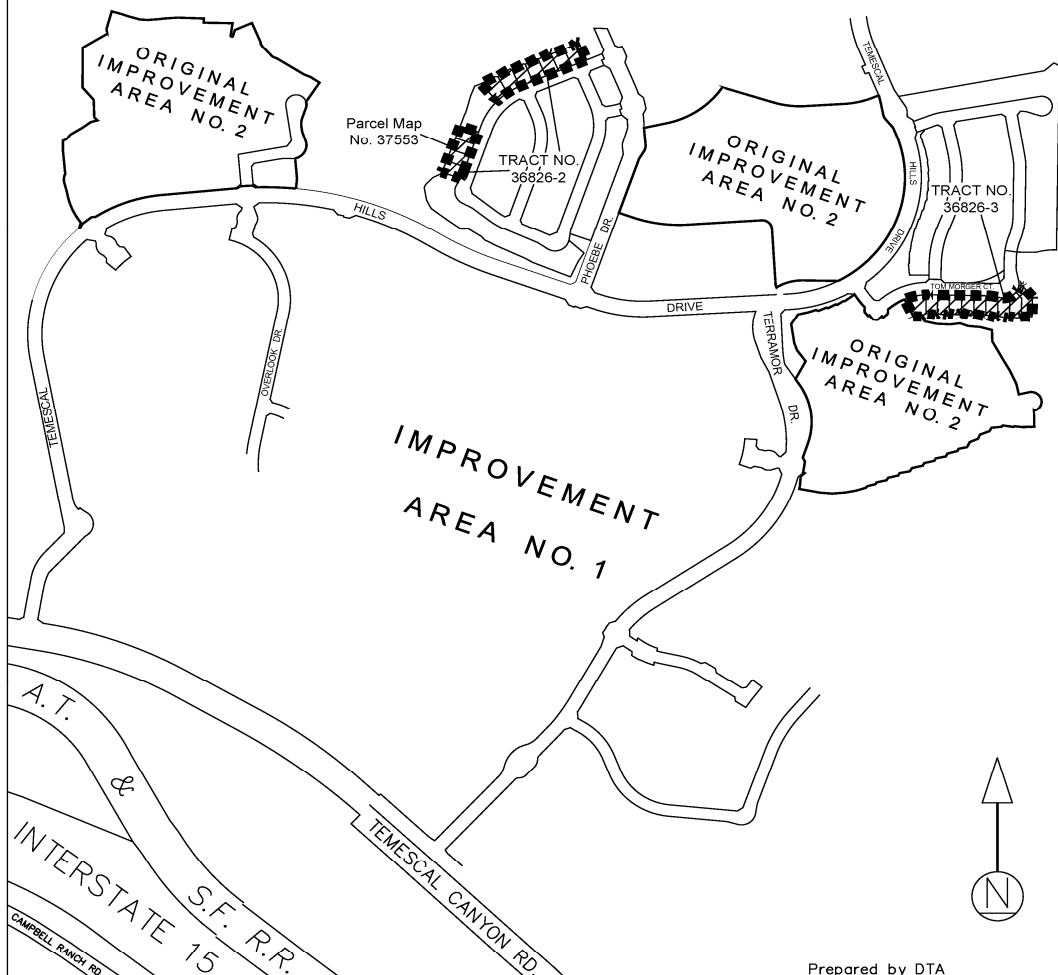
Exempt recording requested, per
CA Government Code § 27383

For a description of the lines and dimensions
of each lot and parcel, reference is hereby
made to
Tract Map No. 36826-2, recorded on August
27, 2020 as Document No. 2020-0399755, in
Book 474 of Maps at Pages 31 through 37,
Tract Map No. 36826-3, recorded on June 30,
2020 as Document No. 2020-0342884, in Book
474 of Maps at Pages 15 through 23,
Parcel Map No. 37553, recorded on December
30, 2020 as Document No. 2020-0667379, in
Book 250 of Maps at Pages 55 through 57,
and to the Assessor maps of the County of
Riverside, California.

ANNEXATION NO. 2 TO
IMPROVEMENT AREA NO. 2 OF
TEMESCAL VALLEY WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 4
(TERRAMOR)
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

LEGEND

	Boundaries of Annexation No. 2 to Improvement Area No. 2 of Community Facilities District No. 4
	Zone B of Annexation No. 2 to Improvement Area No. 2



ATTACHMENT B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR IMPROVEMENT AREA NO. 2 OF COMMUNITY FACILITIES DISTRICT NO. 4 (TERRAMOR) OF TEMESCAL VALLEY WATER DISTRICT

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Improvement Area No. 2 ("IA No. 2") of Temescal Valley Water District Community Facilities District No. 4 (Terramor) ("CFD No. 4") and collected each Fiscal Year commencing in Fiscal Year 2019-2020, in an amount determined by the Board, through the application of the Rate and Method of Apportionment as described below. All of the real property in IA No. 2, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre" or **"Acreage"** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Final Map, parcel map, condominium plan, or other recorded County parcel map.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of IA No. 2: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the Water District or designee thereof or both); the costs of collecting the Special Taxes (whether by the Water District or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the Water District, CFD No. 4 or any designee thereof of complying with arbitrage rebate requirements; the costs to the Water District, CFD No. 4 or any designee thereof of complying with Water District, IA No. 2 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the Water District, CFD No. 4 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; the costs associated with the Special Tax reduction described in Section J; the costs associated with the issuance of Bonds; and the Water District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the Water District or CFD No. 4 for any other administrative purposes of IA No. 2, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure, or otherwise addressing the disposition of delinquent Special Taxes.

“Approved Property” means, for each Fiscal Year, all Taxable Property, exclusive of Developed Property, Taxable Property Owner Association Property, and Taxable Public Property, for which a Final Map was recorded prior to January 1 of the previous Fiscal Year.

“Assessor’s Parcel” means any real property to which an Assessor’s parcel number is assigned as shown on an Assessor’s Parcel Map.

“Assessor’s Parcel Map” means an official map of the County Assessor of the County designating parcels by Assessor’s Parcel number.

“Assigned Special Tax” means the Special Tax for each Land Use Class of Developed Property within IA No. 2, as determined in accordance with Section C below.

“Backup Special Tax” means the Special Tax applicable to each Assessor’s Parcel of Developed Property within IA No. 2, as determined in accordance with Section C below.

“Board” means the Board of Directors of the Water District, acting as the legislative body of CFD No. 4.

“Bonds” means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 4 for IA No. 2 under the Act.

“CFD Administrator” means an official of the Water District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

“CFD No. 4” means the Temescal Valley Water District Community Facilities District No. 4 (Terramor).

“County” means the County of Riverside.

“Developed Property” means, for each Fiscal Year, all Taxable Property, exclusive of Other Taxable Property, (i) for which a building permit was issued prior to March 1 of the prior Fiscal Year, and (ii) that is located within a Final Map.

“Final Map” means (i) a final map, or portion thereof, approved by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) that creates individual lots or parcels for which building permits may be issued without further subdivision, or (ii) for condominiums, a final map approved by the County and a condominium plan recorded pursuant to California Civil Code Section 1352 creating such individual lots or parcels.

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

“Improvement Area No. 2” or **“IA No. 2”** means Improvement Area No. 2 of CFD No. 4.

“Indenture” means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.

“Land Use Class” means any of the classes listed in Tables 1 and 2 below.

“Maximum Special Tax” means the Maximum Special Tax, determined in accordance with Section C and Section D below, that can be levied in any Fiscal Year on any Assessor’s Parcel within IA No. 2.

“Non-Residential Property” means Developed Property for which a building permit(s) was issued for a non-residential use.

“Original IA No. 2 Property” means the property located within IA No. 2 at the time of formation as identified on the original boundary map for IA No. 2 of CFD No. 4.

“Outstanding Bonds” means all Bonds which are deemed to be outstanding under the Indenture.

“Other Taxable Property” means Taxable Public Property and Taxable Property Owner Association Property.

“Proportionately” means, for Developed Property, that the ratio of the actual Special Tax levy to the Assigned Special Tax is equal for all Assessor’s Parcels of Developed Property, except to the extent that the Special Tax levy on Residential Property is limited as described in the first step in Section D below. For Approved Property or Undeveloped Property, “Proportionately” means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor’s Parcels of Approved Property or Undeveloped Property. For Other Taxable Property, “Proportionately” means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor’s Parcels of Other Taxable Property.

“Property Owner Association Property” means, for each Fiscal Year, any property within the boundaries of IA No. 2 that was owned by a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.

“Public Property” means, for each Fiscal Year, any property within IA No. 2 that is owned by, irrevocably offered for dedication to, or dedicated to the federal government, the State, the County, Water District, or any other public agency as of June 30 of the prior Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. To ensure that property is classified as Public Property in the first Fiscal Year after it is acquired by, irrevocably offered for dedication to, or dedicated to a public agency, the property owner shall notify the CFD Administrator in writing of such acquisition, offer, or dedication not later than June 30 of the Fiscal Year in which the acquisition, offer, or dedication occurred.

“Residential Floor Area” means all of the square footage of living area within the perimeter of a residential dwelling unit, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The CFD Administrator shall determine the Residential Floor Area based upon the building permit(s) issued for such residential dwelling unit.

“Residential Property” means Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

“Special Tax” means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax Requirement.

“Special Tax Requirement” means that amount required in any Fiscal Year to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for the acquisition or construction of facilities authorized to be financed by IA No. 2 to the extent that inclusion of such amount does not increase the Special Tax levy on Approved Property or Undeveloped Property; and (vi) pay for reasonably anticipated Special Tax delinquencies based on the historical delinquency rate for IA No. 2 as determined by the CFD Administrator; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

“State” means the State of California.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of IA No. 2 which are not exempt from the Special Tax pursuant to law or Section E below.

“Taxable Property Owner Association Property” means all Assessor’s Parcels of Property Owner Association Property that are not exempt pursuant to Section E below.

“Taxable Public Property” means all Assessor’s Parcels of Public Property that are not exempt pursuant to Section E below.

“Trustee” means the trustee or fiscal agent under the Indenture.

“Undeveloped Property” means, for each Fiscal Year, all Taxable Property not classified as Approved Property, Developed Property, or Other Taxable Property.

“Water District” means the Temescal Valley Water District.

“Zone” means Zone A and/or Zone B, as applicable.

“Zone A” means Zone A of IA No. 2, as identified on the boundary map for IA No. 2 of CFD No. 4 (including any annexation map).

“Zone B” means Zone B of IA No. 2, as identified on the boundary map for IA No. 2 of CFD No. 4, (including any annexation map).

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within Zone A and Zone B of IA No. 2 shall be classified as Developed Property, Approved Property, Other Taxable Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C and D below.

Developed Property shall be further classified as Residential Property or Non-Residential Property.

C. MAXIMUM SPECIAL TAX

1. Developed Property

Residential Property in Zone A shall be assigned to Land Use Classes 1 through 8 of Table 1 below, and Non-Residential Property in Zone A shall be assigned to Land Use Class 9 of Table 1 below. Residential Property in Zone B shall be assigned to Land Use Class 1 through 8 of Table 2 below, and Non-Residential Property in Zone B shall be assigned to Land Use Class 9 of Table 2 below. The Assigned Special Tax for Residential Property shall be based on the Residential Floor Area of the dwelling unit(s) located on the Assessor's Parcel. The Assigned Special Tax for Non-Residential Property shall be based on the Acreage of the Assessor's Parcel.

(a) Maximum Special Tax

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

The Maximum Special Tax (including the Assigned Special Taxes and the Backup Special Tax set forth in Sections C.1.(b), C.1.(c) and C.1.(d) below) may be reduced in accordance with, and subject to the conditions set forth in, Section J below.

(b) Assigned Special Tax – Zone A (Market Rate Units)

The Assigned Special Tax for each Land Use Class within Zone A is shown below in Table 1.

TABLE 1
Assigned Special Tax for Developed Property in
Zone A
(Market Rate Units)

Land Use Class	Description	Residential Floor Area	Assigned Special Tax
1	Residential Property	> 3,101 s.f.	\$3,478 per unit
2	Residential Property	2,901 – 3,101 s.f.	\$3,377 per unit
3	Residential Property	2,601 – 2,900 s.f.	\$3,278 per unit
4	Residential Property	2,301 – 2,600 s.f.	\$3,183 per unit
5	Residential Property	2,151 – 2,300 s.f.	\$3,094 per unit
6	Residential Property	2,001 – 2,150 s.f.	\$2,977 per unit
7	Residential Property	1,851 – 2,000 s.f.	\$2,888 per unit
8	Residential Property	< 1,851 s.f.	\$2,799 per unit
9	Non-Residential Property	NA	\$29,446 per Acre

(c) Assigned Special Tax – Zone B (Age-Qualified Units)

The Assigned Special Tax for each Land Use Class within Zone B is shown below in Table 2.

TABLE 2
Assigned Special Tax for Developed Property in
Zone B
(Age-Qualified Units)

Land Use Class	Description	Residential Floor Area	Assigned Special Tax
1	Residential Property	> 2,599 s.f.	\$2,921 per unit
2	Residential Property	2,300 – 2,599 s.f.	\$2,703 per unit
3	Residential Property	1,900 – 2,299 s.f.	\$2,502 per unit
4	Residential Property	1,601 – 1,899 s.f.	\$2,115 per unit
5	Residential Property	1,301 – 1,600 s.f.	\$1,888 per unit
6	Residential Property	1,101 – 1,300 s.f.	\$1,875 per unit
7	Residential Property	< 1,101 s.f.	\$1,819 per unit
8	Non-Residential Property	NA	\$18,404 per Acre

(d) Backup Special Tax

The Backup Special Tax for an Assessor's Parcel of Developed Property will equal the amount indicated in Table 3 below for the applicable Zone.

TABLE 3
Backup Special Tax for
Zone A and Zone B

Zone	Backup Special Tax
A	\$29,446 per Acre
B	\$18,404 per Acre

2. Approved Property, Undeveloped Property and Other Taxable Property

The Maximum Special Tax for Approved Property, Undeveloped Property, and Other Taxable Property will equal the amount indicated in Table 4 below for the applicable Zone.

TABLE 4
Approved Property, Undeveloped
Property, and Other Taxable Property
in
Zone A and Zone B

Zone	Maximum Special Tax
A	\$29,446 per Acre
B	\$18,404 per Acre

3. Multiple Land Uses

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Assigned Special Tax levied on an Assessor's Parcel shall be the sum of the Assigned Special Taxes for all Land Use Classes located on that Assessor's Parcel. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Taxes that can be levied for all Land Use Classes located on that Assessor's Parcel. For an Assessor's Parcel that contains multiple land uses, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel.

The CFD Administrator's allocation to each type of property shall be final.

D. APPORTIONMENT OF THE SPECIAL TAX

For each Fiscal Year, commencing Fiscal Year 2019-2020, the Board shall determine the Special Tax Requirement and shall levy the Special Tax as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Assigned Special Tax as needed to satisfy the Special Tax Requirement;

Second: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property at up to 100% of the Maximum Special Tax for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax up to 100% of the Maximum Special Tax for each such Assessor's Parcel.

Fifth: If additional monies are needed to satisfy the Special Tax Requirement after the first four steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Other Taxable Property at up to 100% of the Maximum Special Tax for Other Taxable Property.

Notwithstanding the above, pursuant to Section 53321(d)(3) of the California Government Code, under no circumstances will the Special Tax levied in any Fiscal Year against any Assessor's Parcel for which an occupancy permit for private residential use has been issued be increased as a consequence of delinquency or default by the owner or owners of any other Assessor's Parcel(s) within CFD No. 4 by more than 10% above the amount that would have been levied in that Fiscal Year had there never been any such delinquencies or defaults. To the extent that the levy of the Special Tax on residential property is limited by the provision in the previous sentence, the levy of the Special Tax on each Assessor's Parcel of non-residential property shall continue to increase in equal percentages at up to 100% of the Maximum Special Tax.

E. EXEMPTIONS

No Special Taxes shall be levied on Property Owner Association Property and Public Property, so long as the Acreage of Taxable Property in each Zone is at least equal to the "Minimum Taxable Acreage" as defined below.

Lots 2 and 3 of tract map 36825 are planned to be annexed into IA No. 2 at a future date. The Minimum Taxable Acreage for each Zone is equal to (i) the applicable amount shown in Column C of Table 5 below prior to any annexations into IA No. 2 or (ii) the applicable amount shown in Column E of Table 5 below following the annexation of Lot 2 and/or Lot 3 of tract map 36825 into IA No. 2.

**Table 5
Minimum Taxable Acreage**

Column A	Column B	Column C	Column D	Column E
Lot(s)	Lot(s) Annexed into Zone	Minimum Taxable Acreage prior to Annexation	Amount of Increase to Minimum Taxable Acreage indicated in paragraph above	New Minimum Taxable Acreage following Annexation
2	A	20.08 Acres	10.24 Acres	30.32 Acres
2	B	17.26 Acres	10.24 Acres	27.50 Acres
3	A	20.08 Acres	8.81 Acres	28.89 Acres
3	B	17.26 Acres	8.81 Acres	26.07 Acres
2 & 3	A	20.08 Acres	19.05 Acres	39.13 Acres
2 & 3	B	17.26 Acres	19.05 Acres	36.31 Acres

Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes Property Owner Association Property or Public Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property or Public Property, its tax-exempt status will be revoked.

To the extent that the exemption of an Assessor's Parcel of Property Owner Association Property or Public Property would reduce the Acreage of Taxable Property below the Minimum Taxable Acreage in the applicable Zone, such Assessor's Parcel shall be classified as Taxable Property Owner Association Property or Taxable Public Property, as applicable, and shall be subject to the levy of the Special Tax and shall be taxed as part of the fifth step in Section D above, at up to 100% of the applicable Maximum Special Tax for Other Taxable Property.

F. APPEALS AND INTERPRETATIONS

Any taxpayer may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Board by

filing a written notice of appeal with the clerk of the Board, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

The CFD Administrator may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity and make determinations relative to the annual administration of the Special Tax and any property owner appeals. Any decision of the CFD Administrator shall be subject to appeal to the Board whose decision shall be final and binding as to all persons.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 4 may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section H:

"CFD Public Facilities" means (i) for the Original IA No. 2 Property, an amount equal to \$13.0 million, (ii) after property is annexed into IA No. 2 and depending on which Zone(s) Lots and 2 and 3 of tract map 36825 are annexed into, the amount indicated in (i) above shall be increased by the amount(s) indicated in Table 6 below, or (iii) such lower number as (a) determined by the CFD Administrator as sufficient to provide the public facilities to be provided by CFD No. 4 on behalf of IA No. 2 under the authorized bonding program for IA No. 2, or (b) shall be determined by the Board concurrently with a covenant that it will not issue any more Bonds to be supported by Special Tax levied under this Rate and Method of Apportionment as described in Section D.

**Table 6
Increase in CFD Public Facilities
After Annexation of Property**

Lot(s)	Lot Annexed into Zone	Amount of Increase to CFD Public Facilities indicated in paragraph above
2	A	\$3.9 million
2	B	\$2.9 million
3	A	\$4.0 million
3	B	\$2.5 million
2 & 3	A	\$7.9 million
2 & 3	B	\$5.4 million

“Construction Fund” means an account specifically identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

“Future Facilities Costs” means the CFD Public Facilities minus (i) public facility costs previously paid from the Construction Fund, (ii) moneys currently on deposit in the Construction Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance facilities costs.

“Outstanding Bonds” means all Previously Issued Bonds which are deemed to be outstanding under the Indenture after the first interest and/or principal payment date following the current Fiscal Year.

“Previously Issued Bonds” means all Bonds that have been issued by CFD No. 4 for IA No. 2 prior to the date of prepayment.

1. Prepayment in Full

The obligation of an Assessor’s Parcel to pay the Special Tax may be prepaid and permanently satisfied as described herein; provided that a prepayment may be made only for Assessor’s Parcels of Developed Property and Approved Property and/or Undeveloped Property for which a building permit has been issued, and only if there are no delinquent Special Taxes with respect to such Assessor’s Parcel at the time of prepayment. An owner of an Assessor’s Parcel intending to prepay the Special Tax obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor’s Parcel. The CFD Administrator may charge a reasonable fee for providing this service. Prepayment must be made not less than 45 days prior to the next occurring date that notice of redemption of

Bonds from the proceeds of such prepayment may be given to the Trustee pursuant to the Indenture.

The Special Tax Prepayment Amount (as defined in paragraph 14 below) shall be calculated as summarized below (capitalized terms as defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Future Facilities Amount
plus	Defeasance Amount
plus	Administrative Fees and Expenses
less	<u>Reserve Fund Credit</u>
Total: equals	Prepayment Amount

As of the proposed date of prepayment, the Special Tax Prepayment Amount (as defined in paragraph 14 below) shall be calculated as follows:

Paragraph No.:

1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
2. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax and Backup Special Tax applicable for the Assessor's Parcel to be prepaid. For Assessor's Parcels of Approved Property and/or Undeveloped Property (for which a building permit has been issued) to be prepaid, compute the Assigned Special Tax and Backup Special Tax for that Assessor's Parcel as though it was already designated as Developed Property, based upon the building permit which has already been issued for that Assessor's Parcel.
3. (a) Divide the Assigned Special Tax computed pursuant to paragraph 2 by the total estimated Assigned Special Tax for the entire IA No. 2 based on the Developed Property Special Tax which could be charged in the current Fiscal Year on all expected development at buildout of IA No. 2, excluding any Assessor's Parcels which have been prepaid, and

(b) Divide the Backup Special Tax computed pursuant to paragraph 2 by the estimated total Backup Special Tax at buildout of IA No. 2, excluding any Assessor's Parcels which have been prepaid.
4. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
6. Compute the current Future Facilities Costs.

7. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the amount determined pursuant to paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").
8. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.
9. Determine the Special Tax levied on the Assessor's Parcel in the current Fiscal Year which has not yet been paid.
10. Compute the minimum amount the CFD Administrator reasonably expects to derive from the reinvestment of the Special Tax Prepayment Amount less the Future Facilities Amount and the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.
11. Add the amounts computed pursuant to paragraphs 8 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").
12. Verify the administrative fees and expenses of CFD No. 4 related to the IA No. 2 prepayment, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").
13. The reserve fund credit ("Reserve Fund Credit") shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture), if any, associated with the redemption of Outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture) in effect after the redemption of Outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero.
14. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 7, 11 and 12, less the amount computed pursuant to paragraph 13 (the "Prepayment Amount").
15. From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 11, and 13 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 7 shall be deposited into the Construction Fund. The amount computed pursuant to paragraph 12 shall be retained by CFD No. 4.

The Special Tax Prepayment Amount may be sufficient to redeem other than a \$5,000 increment of Bonds. In such cases, the increment above \$5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of Bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax levy as determined under paragraph 9 (above), the CFD Administrator shall remove the current Fiscal Year's Special Tax levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid, the Board shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Tax and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Special Tax that may be levied on Taxable Property (based on expected development at build out), both prior to and after the proposed prepayment, less expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

2. Prepayment in Part

The Special Tax on an Assessor's Parcel of Developed Property or an Assessor's Parcel of Approved Property and/or Undeveloped Property for which a building permit has been issued may be partially prepaid. The amount of the prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = [(P_E - AE) \times F] + AE$$

These terms have the following meaning:

AE	=	the Administrative Fees and Expenses
PP	=	the partial prepayment
P _E	=	the Prepayment Amount calculated according to Section H.1
F	=	the percentage by which the owner of the Assessor's Parcel is partially prepaying the Special Tax.

The owner of any Assessor's Parcel who desires such prepayment shall notify the CFD Administrator of such owner's intent to partially prepay the Special Tax and the percentage by which the Special Tax shall be prepaid. The CFD Administrator shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax for an Assessor's Parcel within thirty (30) days of the request and may charge a reasonable fee for providing this service. With respect to any Assessor's Parcel that is partially prepaid, the Water District shall (i) distribute the funds remitted to it according to Section H.1, and (ii) indicate in the records of CFD No. 4 that there has been a partial prepayment of the Special Tax and that a portion of the Special Tax with respect to such Assessor's Parcel, equal to the outstanding percentage (1.00 - F) of the remaining Maximum Special Tax, shall continue to be levied on such Assessor's Parcel pursuant to Section D.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Assigned Special Tax that may be levied on Taxable Property (based on expected development at build out), both prior to and after the proposed prepayment, less

expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such partial prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

I. TERM OF SPECIAL TAX

The Special Tax shall be levied for the period necessary to fully satisfy items (i) through (iv) of the Special Tax Requirement, but in no event shall it be levied after Fiscal Year 2058-59.

J. SPECIAL TAX REDUCTION

“Contractual Encumbrances” means (a) a voluntary contractual assessment established and levied on an individual Assessor’s Parcel pursuant to Chapter 29 of Part 3 of Division 7 of the California Streets and Highways Code (commencing with Section 5898.10 et seq.), as amended from time to time, (b) a special tax established and levied on an individual Assessor’s Parcel pursuant to Section 53328.1 of the California Government Code and related provisions of the Act, as amended from time to time, and (c) any other fee, charge, tax or assessment established and levied on an individual Assessor’s Parcel pursuant to a contractual agreement or other voluntary consent by the owner thereof.

“Independent Price Point Consultant” means any consultant or firm of such consultants selected by CFD No. 4 that (a) has substantial experience in performing Price Point Studies for residential units within community facilities districts or otherwise estimating or confirming pricing for residential units in community facilities districts, (b) is well versed in analyzing economic and real estate data that relates to the pricing of residential units in community facilities districts, (c) is in fact independent and not under the control of CFD No. 4 or the Water District, (d) does not have any substantial interest, direct or indirect, with or in (i) CFD No. 4, (ii) the Water District, (iii) any owner of real property in CFD No. 4, or (iv) any real property in CFD No. 4, and (e) is not connected with CFD No. 4 or the Water District as an officer or employee thereof, but who may be regularly retained to make reports to CFD No. 4 or the Water District.

“Plan Type” means, for each Zone, a discrete residential plan type that is constructed or expected to be constructed within IA No. 2 as identified in the Price Point Study.

“Price Point” means, with respect to the residential dwelling units in each Plan Type, as of any date, the minimum base price of such residential dwelling units, estimated as of such date, including any incentives and concessions, but excluding potential appreciation or premiums, options or upgrades, based upon their actual or expected characteristics, such as living area and lot size.

“Price Point Study” means a price point study or a letter updating a previous price point study, which (a) has been prepared by an Independent Price Point Consultant, (b) sets forth the Plan Types constructed or expected to be constructed within IA No. 2, (c) sets forth the estimated number of constructed and expected residential dwelling units for each Plan Type, (d) sets forth such Independent Price Point Consultant’s estimate of the Price Point for each Plan Type and (e) uses a date for establishing such

Price Points that is no earlier than 60 days prior to the date the Price Point Study is delivered to the CFD Administrator pursuant to this Section J.

“Total Effective Tax Rate” means, for a Plan Type, the quotient of (a) the Total Tax and Assessment Obligation for such Plan Type divided by (b) the Price Point for such Plan Type, converted to a percentage.

“Total Tax and Assessment Obligation” means, with respect to a Plan Type, for the Fiscal Year in which the calculation is being performed, the quotient of (a) the sum of the Assigned Special Tax and estimated *ad valorem* property taxes, special assessments, special taxes for any overlapping community facilities districts, and any other governmental taxes, fees and charges (excluding any Contractual Encumbrances), levied or imposed on all residential dwelling units of such Plan Type in such Fiscal Year or that would have been levied or imposed on all such residential dwelling units had such residential dwelling units been completed, sold and subject to such levies and impositions, in such Fiscal Year divided by (b) the number of residential dwelling units in such Plan Type. The Total Tax and Assessment Obligation for each Plan Type shall be calculated based on the applicable Residential Floor Area, Price Point, and number of constructed and expected residential dwelling units for such Plan Type as identified in the Price Point Study.

Prior to the issuance of the first series of Bonds, the following steps shall be taken:

Step No.:

1. At least 30 days prior to the expected issuance date of the first series of Bonds, CFD No. 4 shall cause a Price Point Study to be delivered to the CFD Administrator.
2. As soon as practicable after receipt of the Price Point Study, the CFD Administrator shall calculate the Total Effective Tax Rate for each Plan Type.
3. Separately, for each Land Use Class, the CFD Administrator shall determine whether or not the Total Effective Tax Rate for all Plan Types in a Land Use Class is less than or equal to 2.00% for property in Zone A and 1.75% for property in Zone B.
 - a. If the Total Effective Tax Rate for all Plan Types in a Land Use Class is less than or equal to 2.00% for property in Zone A and 1.75% for property in Zone B, then there shall be no change in the Assigned Special Tax for such Land Use Class.
 - b. If the Total Effective Tax Rate for any Plan Type in a Land Use Class is greater than 2.00% for property in Zone A or 1.75% for property in Zone B, then the CFD Administrator shall calculate a revised Assigned Special Tax for such Land Use Class, which revised Assigned Special Tax shall be the highest amount (rounded to the nearest whole dollar) that will not cause the Total Effective Tax Rate for any Plan Type in such Land Use Class to exceed 2.00% for property in Zone A and 1.75% for property in Zone B.

4. If the Assigned Special Tax for any Land Use Class in a Zone is revised pursuant to step 3.b. above, the CFD Administrator shall calculate a revised Backup Special Tax for all property within such Zone. The revised Backup Special Tax for such Zone shall be an amount (rounded to the nearest whole dollar) equal to the Backup Special Tax for such Zone as set forth in Section C.1.(d), reduced by a percentage equal to the weighted average percentage reduction in the Assigned Special Taxes for all Land Use Classes of Residential Property in such Zone resulting from the calculations in steps 3.a. and 3.b. above. The weighted average percentage will be calculated by taking the sum of the products of the number of units constructed or expected to be constructed in each Land Use Class multiplied by the percentage change for each Land Use Class (or 0 for Land Use Classes that are not changing). This amount is then divided by the total number of units constructed or expected to be constructed within the Zone and converted to a percentage.
5. If the Assigned Special Tax for any Land Use Class is revised pursuant to step 3.b. above, the CFD Administrator shall prepare and execute a Certificate of Reduction in Special Taxes substantially in the form of Exhibit A hereto and shall deliver such Certificate of Reduction in Special Taxes to CFD No. 4. The Certificate of Reduction in Special Taxes shall be completed for all Land Use Classes and shall set forth, as applicable, either (i) the reduced Assigned Special Tax for a Land Use Class as calculated pursuant to step 3.b., or (ii) the Assigned Special Tax as identified in Table 1 or Table 2 in Section C.1.(b) and C.1.(c) for a Land Use Class that was not revised as determined pursuant to step 3.a.; as well as either (i) the revised Backup Special Tax for a Zone as calculated pursuant to step 4, or (ii) the Backup Special Tax as identified in Table 3 in Section C.1.(d) for a Zone that was not revised as determined pursuant to step 4.
6. If the first series of Bonds is issued within 90 days of the date of receipt of the Price Point Study by the CFD Administrator, CFD No. 4 shall execute the acknowledgement on such Certificate of Reduction in Special Taxes, dated as of the date of such issuance, and, upon the issuance of such first series of Bonds, the Assigned Special Tax for each Land Use Class and the Backup Special Tax shall, *ipso facto*, be, for all purposes, as set forth in such Certificate of Reduction in Special Taxes. If the first series of Bonds is not issued within 90 days of the date of receipt of the Price Point Study by the CFD Administrator, such Certificate of Reduction in Special Taxes shall not be acknowledged by CFD No. 4 and shall, as of such date, be void and of no further force and effect. In such case, if subsequently, a first series of Bonds is expected to be issued, at least 30 days prior to the expected issuance date of such first series of Bonds, the CFD Administrator shall cause a new Price Point Study to be delivered to the CFD Administrator and, following such delivery, steps 2 through 5 of this section shall be performed based on such new Price Point Study.
7. As soon as practicable after the execution by CFD No. 4 of the acknowledgement on the Certificate of Reduction in Special Taxes, CFD No. 4 shall cause to be recorded in the records of the County Recorder an Amended Notice of Special Tax Lien for IA No. 2 reflecting the Assigned Special Taxes and the Backup Special Tax for each Zone set forth in such Certificate of Reduction in Special Taxes.

8. If the Assigned Special Tax is not required to be changed for any Land Use Class based on the calculations performed under step 3 above, there shall be no reduction in the Maximum Special Tax, and no Certificate of Reduction in Special Taxes shall be required. However the CFD Administrator shall prepare and deliver to CFD No. 4 a Certificate of No Reduction in Special Taxes substantially in the form of Exhibit B hereto dated as of the date of the issuance of the first series of Bonds that states that the calculations required pursuant to this Section J have been made and that no changes to the Assigned Special Tax or Backup Special Tax are necessary.
9. CFD No. 4 and the CFD Administrator shall take no further actions under this Section J upon the earlier to occur of the following: (i) the execution of the acknowledgement by CFD No. 4 on a Certificate of Reduction in Special Taxes pursuant to step 6; or (ii) the delivery by the CFD Administrator of a Certificate of No Reduction in Special Taxes pursuant to step 8.

EXHIBIT A

CERTIFICATE OF REDUCTION IN SPECIAL TAXES

**Temescal Valley Water District
IA No. 2 of CFD No. 4**

1. Pursuant to Section J of the Rate and Method of Apportionment, the Assigned Special Tax and Backup Special Tax for Developed Property for [certain or all] Land Use Classes within IA No. 2 has been reduced.
2. The calculations made pursuant to Section J were based upon a Price Point Study that was received by the CFD Administrator on _____.
3. Tables 1A and 2A below show the Assigned Special Tax for each Land Use Class in Zones A and B after such reduction.

TABLE 1A
Assigned Special Tax for Developed Property in
Zone A
(Market Rate Units)

Land Use Class	Description	Residential Floor Area	Assigned Special Tax
1	Residential Property	> 3,101 s.f.	\$_____ per unit
2	Residential Property	2,901 – 3,101 s.f.	\$_____ per unit
3	Residential Property	2,601 – 2,900 s.f.	\$_____ per unit
4	Residential Property	2,301 – 2,600 s.f.	\$_____ per unit
5	Residential Property	2,151 – 2,300 s.f.	\$_____ per unit
6	Residential Property	2,001 – 2,150 s.f.	\$_____ per unit
7	Residential Property	1,851 – 2,000 s.f.	\$_____ per unit
8	Residential Property	< 1,851 s.f.	\$_____ per unit
9	Non-Residential Property	NA	\$_____ per Acre

TABLE 2A
Assigned Special Tax for Developed Property in
Zone B
(Age-Qualified Units)

Land Use Class	Description	Residential Floor Area	Assigned Special Tax
1	Residential Property	> 2,599 s.f.	\$_____ per unit
2	Residential Property	2,300 – 2,599 s.f.	\$_____ per unit
3	Residential Property	1,900 – 2,299 s.f.	\$_____ per unit
4	Residential Property	1,601 – 1,899 s.f.	\$_____ per unit
5	Residential Property	1,301 – 1,600 s.f.	\$_____ per unit
6	Residential Property	1,101 – 1,300 s.f.	\$_____ per unit
7	Residential Property	< 1,101 s.f.	\$_____ per unit
8	Non-Residential Property	NA	\$_____ per Acre

4. The Backup Special Tax for each Assessor's Parcel of Developed Property shall equal \$_____ per Acre in Zone A and \$_____ per Acre in Zone B after such reduction.
5. Upon execution of this certificate by CFD No. 4, CFD No. 4 shall cause an amended notice of Special Tax lien for IA No. 2 to be recorded reflecting the Assigned Special Tax and Backup Special Tax set forth herein.

Submitted

CFD ADMINISTRATOR

By: _____ Date: _____

By execution hereof, the undersigned acknowledges, on behalf of CFD No. 4, receipt of this certificate and modification of the Rate and Method of Apportionment as set forth in this certificate.

TEMESCAL VALLEY WATER DISTRICT CFD NO. 4

By: _____ Date as of: [date of issuance of Bonds]

EXHIBIT B

CERTIFICATE OF NO REDUCTION IN SPECIAL TAXES

**Temescal Valley Water District
IA No. 2 of CFD No. 4**

1. All calculations required pursuant to Section J of the Rate and Method of Apportionment have been made based upon a Price Point Study that was received by the CFD Administrator on _____.
2. Total Effective Tax Rate for all Plan Types in all Land Use Classes is less than or equal to 2.00% for property in Zone A and 1.75% for property in Zone B.
3. The Maximum Special Tax for Developed Property within IA No. 2, including the Assigned Special Taxes set forth in Sections C.1.(b) and C.1.(c) and the Backup Special Tax set forth in Section C.1.(d) of the Rate and Method of Apportionment, shall remain in effect and not be reduced.

Submitted

CFD ADMINISTRATOR

By: _____ Date as of: [date of issuance of Bonds]



Temescal Valley Water District
Community Facilities District No. 4
(Terramor)

Annexation Proceedings for Improvement Area No. 2

Tuesday, January 26, 2021

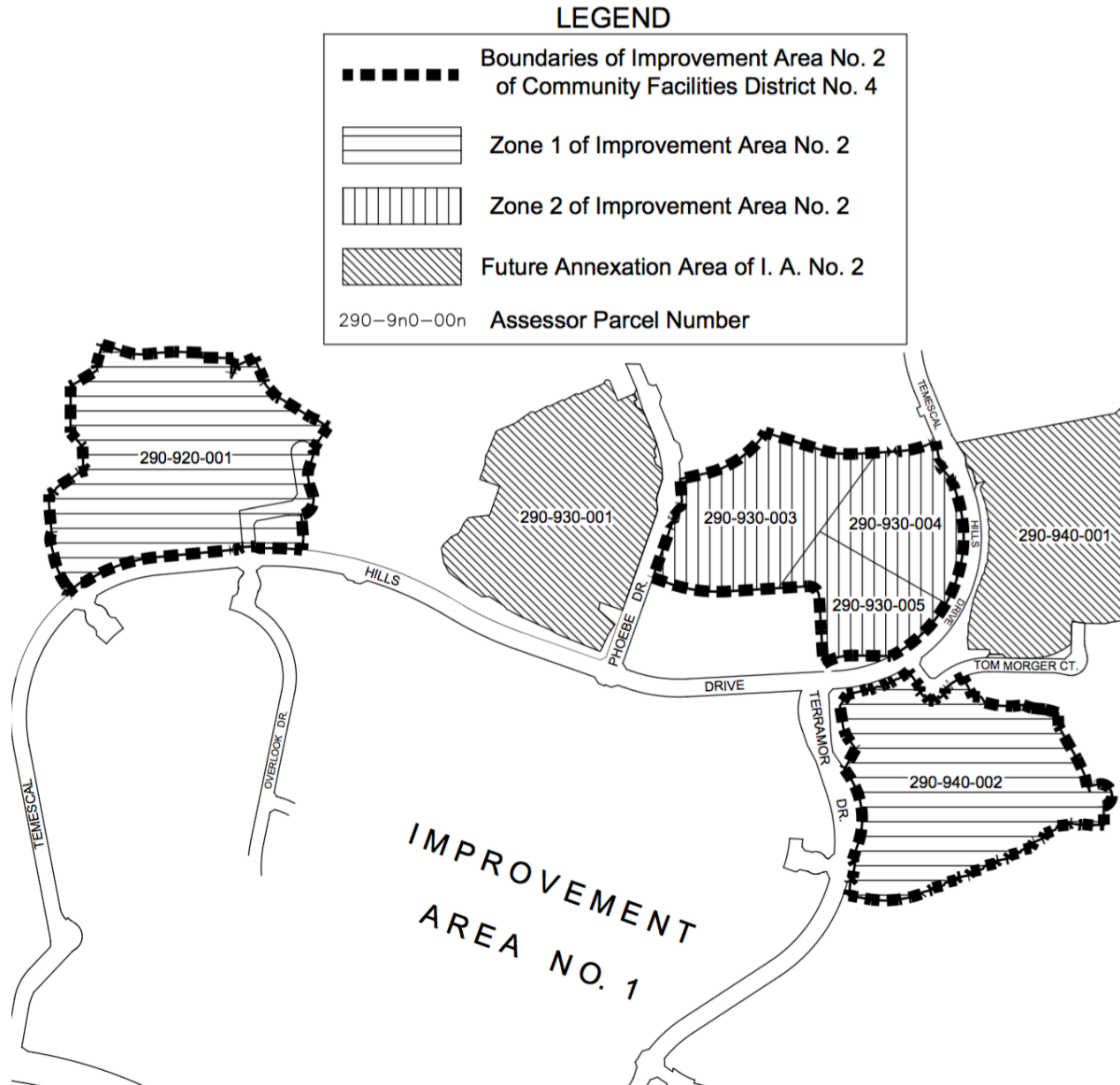
2016 Terramor Project Phasing Map



Annexation No. 1 – Designated Annexation Areas

- Improvement Area No. 2 formed in 2019
- **Map 1** – 2019 Formation Proceedings designated Planning Areas 7 & 10 as future annexation areas once Forestar knew whether each planning area was to be developed as Market Rate or Age-Qualified Units
- Under 2019 Formation Proceedings, annexation process could be expedited to a single action by the Board with Unanimous Consent
- **Map 2** – Designates Planning Areas 7 & 10 for Zone B (Age-Qualified Units)
- Resolution provides for Annexation No. 1 (Unanimous Consent) of these areas

MAP 1 -- Improvement Area No. 2 (at Formation)



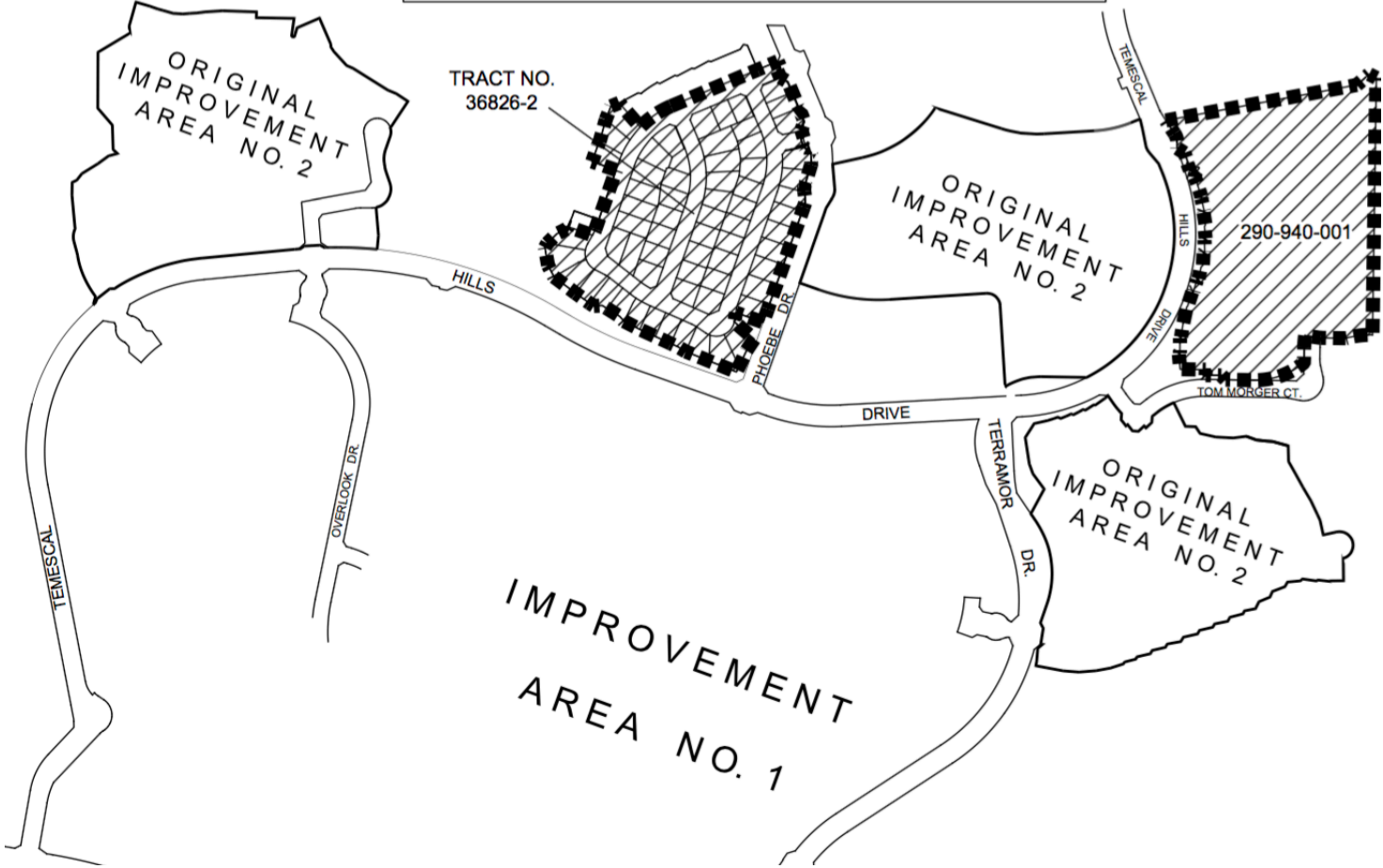
MAP 2 – Annexation No. 1 (Unanimous Consent)

LEGEND

■■■■■■■■ Boundaries of Annexation No. 1 to Improvement Area No. 2 of Community Facilities District No. 4

▨▨▨▨▨▨ Zone B of Annexation No. 1 to Improvement Area No. 2

290-9n0-00n Assessor Parcel Number



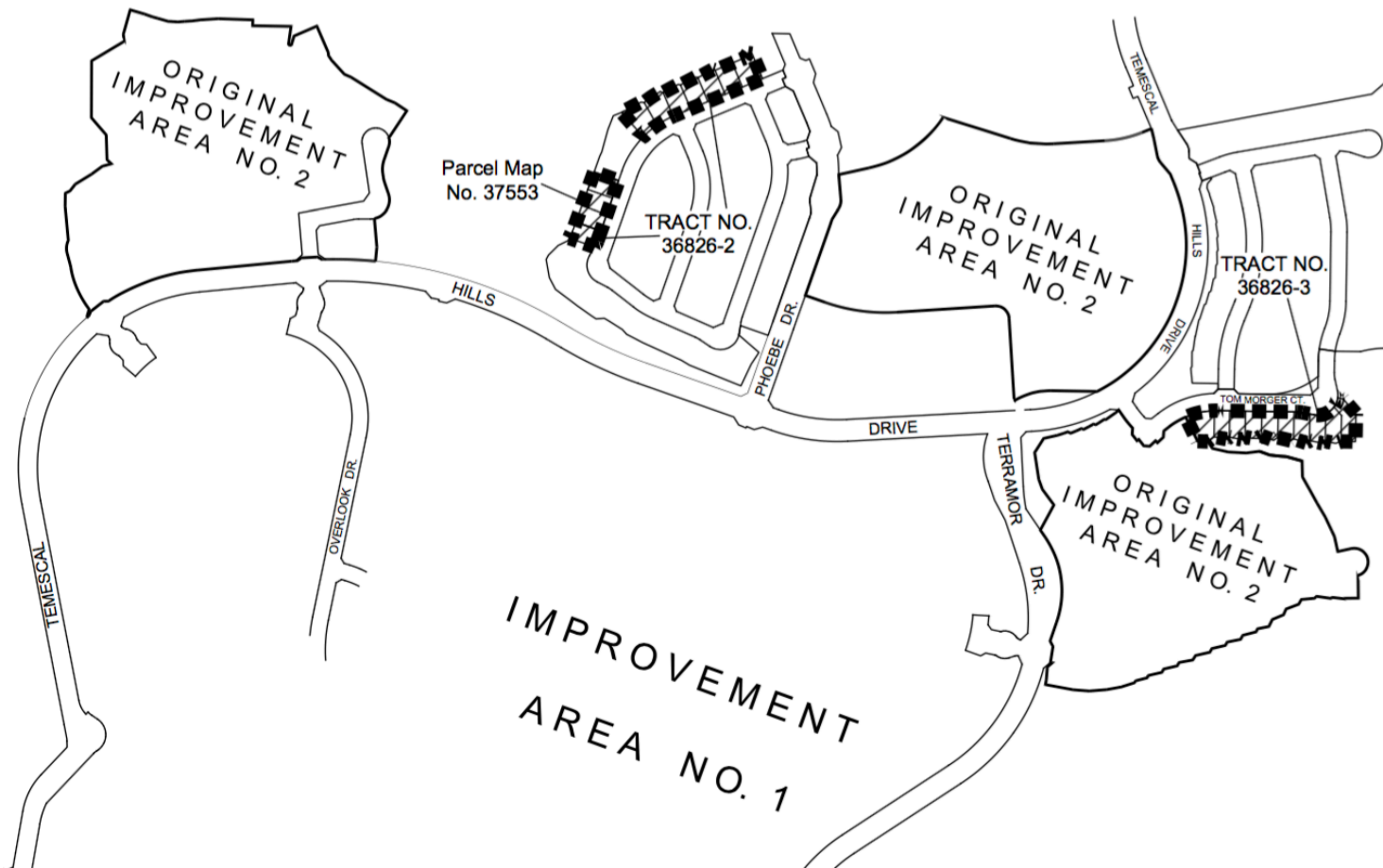
Annexation No. 2 – Additional Lots

- During final engineering process, Forestar added developable lots outside of the established boundaries but contiguous to Improvement Area No. 2
- **Map 3** – Additional Lots to be added to Improvement Area No. 2 (& designated to Zone B)
- Annexation of these lots requires traditional annexation procedures
- Resolution calls for Public Hearing on March 23rd and Landowner Election to Annex into Improvement Area No. 2 (& designation to Zone B)

Map 3 – Annexation No. 2 – Additional Lots

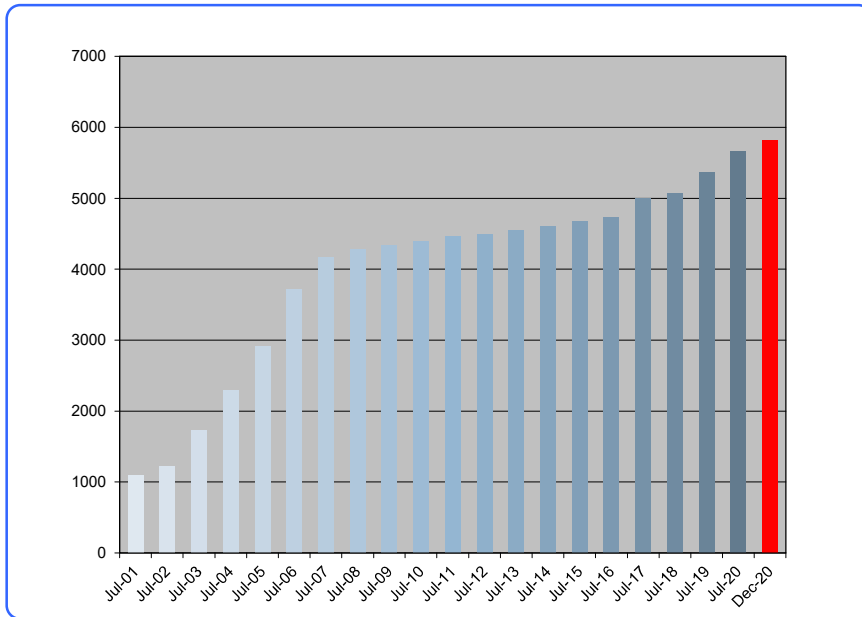
LEGEND

■■■■■■■■	Boundaries of Annexation No. 2 to Improvement Area No. 2 of Community Facilities District No. 4
▨▨▨▨▨▨	Zone B of Annexation No. 2 to Improvement Area No. 2



**TEMESCAL VALLEY WATER DISTRICT
CUSTOMER COUNT PER YEAR(RESIDENTIAL)**
(Excludes SID#1 and SID#2 sewer customers)

DATE	Jul-01	Jul-02	Jul-03	Jul-04	Jul-05	Jul-06	Jul-07	Jul-08	Jul-09	Jul-10	Jul-11	Jul-12	Jul-13	Jul-14	Jul-15	Jul-16	Jul-17	Jul-18	Jul-19	Jul-20	Dec-20
CUSTOMERS	1090	1223	1729	2295	2910	3718	4173	4279	4332	4386	4463	4492	4547	4605	4670	4736	5000	5076	5358	5662	5821



RESIDENTIAL	Total Homes	Completed Homes	
Wildrose Ranch	1043	1043	100%
Trilogy at Glen Ivy	1317	1317	100%
Painted Hills	204	204	100%
Canyon Oaks	26	26	100%
Montecito Ranch	306	306	100%
Sycamore Creek	1735	1732	100%
The Retreat	525	525	100%
Terramor	1443	618	43% 15 MODELS
Harmony Grove	50	50	100%
	<u>6649</u>	<u>5821</u>	88%

TOTAL CUSTOMER COUNT REPORT
December 31, 2020

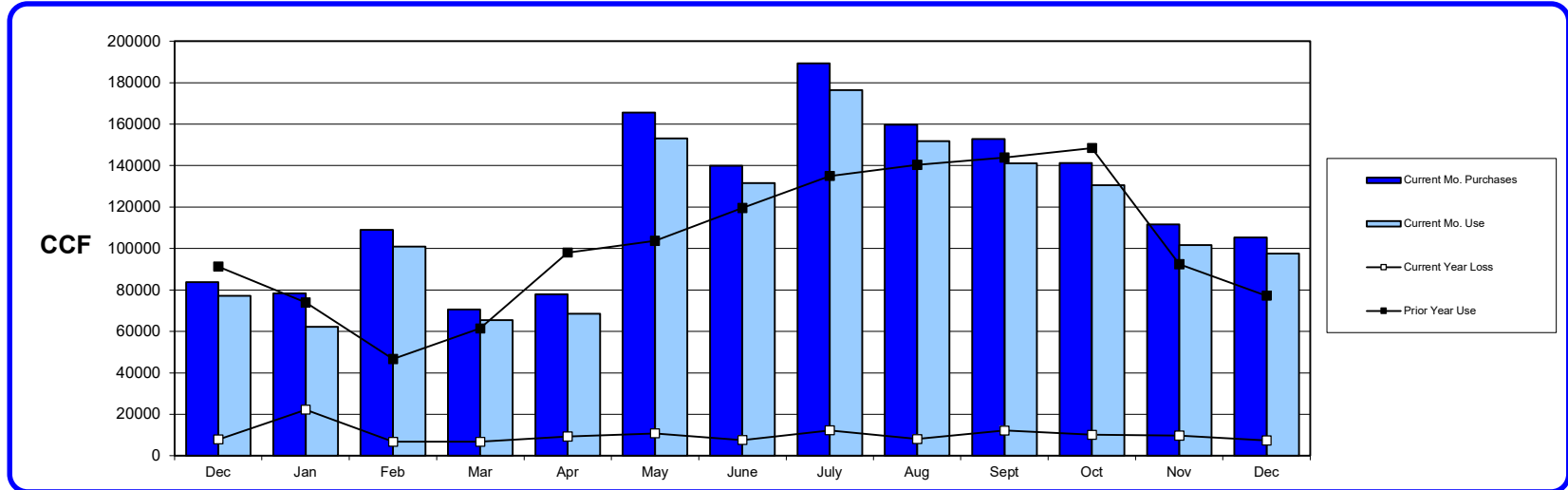
	Water & Sewer	Water Only	Sewer Only	Count
New homes added 31 Accts closed/transf 81 Empty Homes 1			Butterfield (305) Calif. Meadows (345)	
Residential	5768	2	650	6420
Commercial	98	0	2	100
Commercial-fireheld inactive	41			41
Public Govt	4	1	0	5
Irrigation-Industrial	0	68	0	68
Non-Potable Water other	0	156	0	156
Construction-Bulk Sales	0	16	0	16
Total Active Customers	5911	243	652	6806

DELINQUENT REPORT

Meters Read - Customers Billed	6113	
Received Delinquent Notice on current bill	430	7.03%
Turned Off for lack of payment	0	0.00%
Customers turned back on, amount paid	0	0.00%

WATER USAGE REPORT FOR THIRTEEN MONTHS

	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	TOTAL
Beg Water Levels	9628	9628	9628	9628	9628	9628	9628	9628	9628	9628	9628	9628	9628	
Ending Water Levels	9761	11884	13221	9749	9832	11457	12313	12949	12811	12481	13198	13498	13953	
Cur Yearly Purchases	83803	78380	108992	70586	77875	165618	139964	189306	159742	152858	141244	111645	105390	1585403
Cur Yr Monthly Use	77239	62210	100925	65393	68501	153127	131536	176462	151828	141011	130445	101649	97564	1457890
Prior Yr Monthly Use	91254	73902	46657	61401	98045	103672	119497	134958	140366	143820	148423	92435	77239	1331669



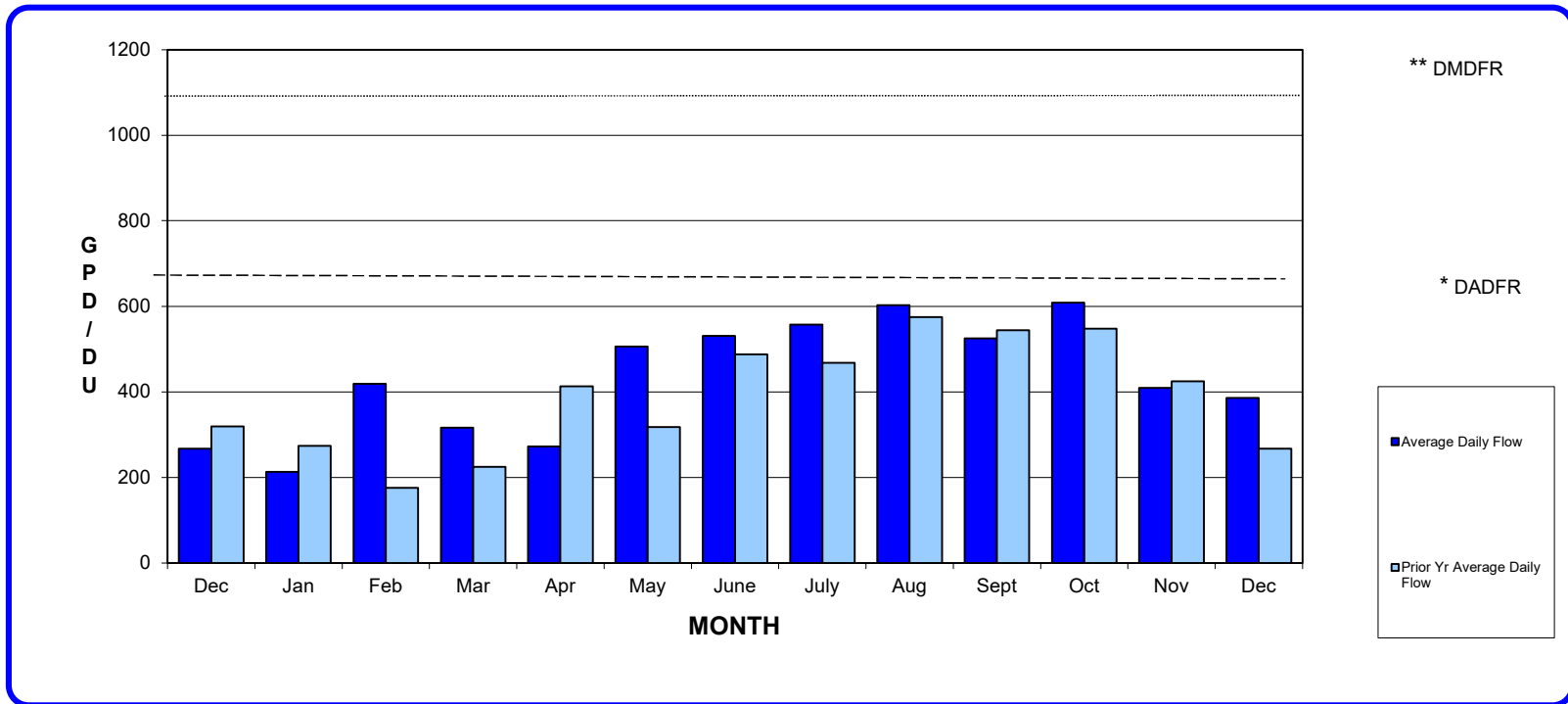
KEY

2018-2019
2019-2020
2020-2021

SUMMARY		CCF
Beginning Water in System		9628 CCF
Water Purchased in last 13 months		1585403 CCF
Water Used in last 13 months		1457890 CCF
Water Remaining in System		13953 CCF
(Loss)/Gain over last 13 months		(123188) CCF
		-7.77%

RESIDENTIAL WATER USAGE AVERAGE DAILY FLOW (GALLONS per DAY per RESIDENTIAL UNIT CONNECTED)

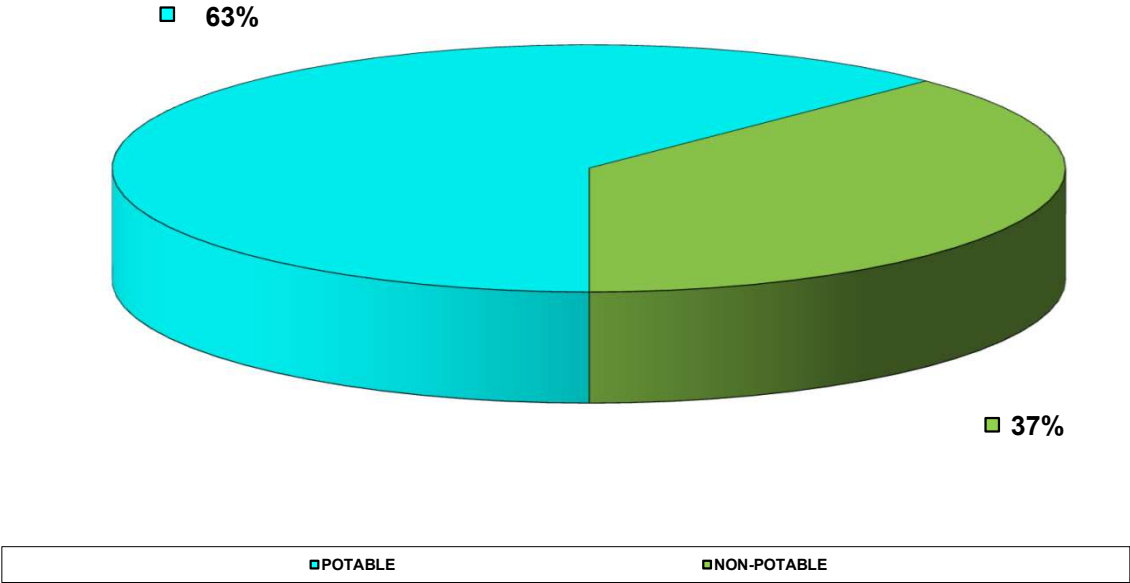
	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YEARLY AVERAGE
Average Daily Flow	267	213	419	316	272	506	531	557	603	525	608	409	386	445
Prior Yr Average Daily Flow	319	274	176	225	413	318	488	468	575	544	547	424	267	393



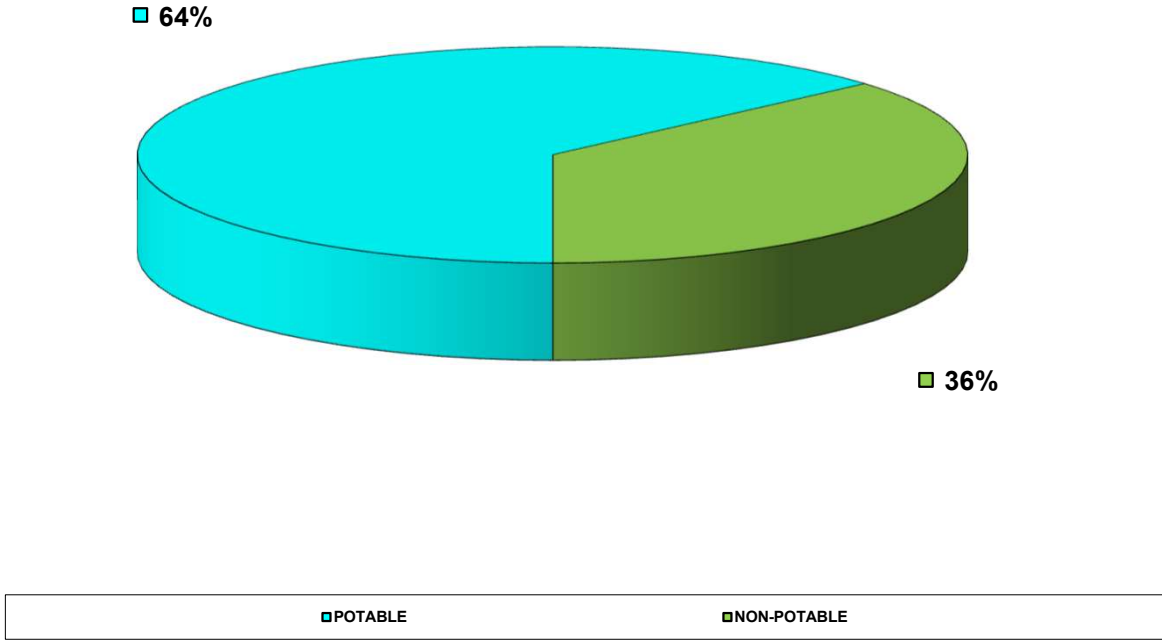
Key
2018-2019
2019-2020
2020-2021

* DESIGN AVERAGE DAILY FLOW RATE IN GPD (650)
 ** DESIGN MAXIMUM DAILY FLOW RATE IN GPD (1140)

**Temescal Valley Water District
Volume of Water Sold
For Six Month Ending December 31, 2020
F/Y 2020-2021**

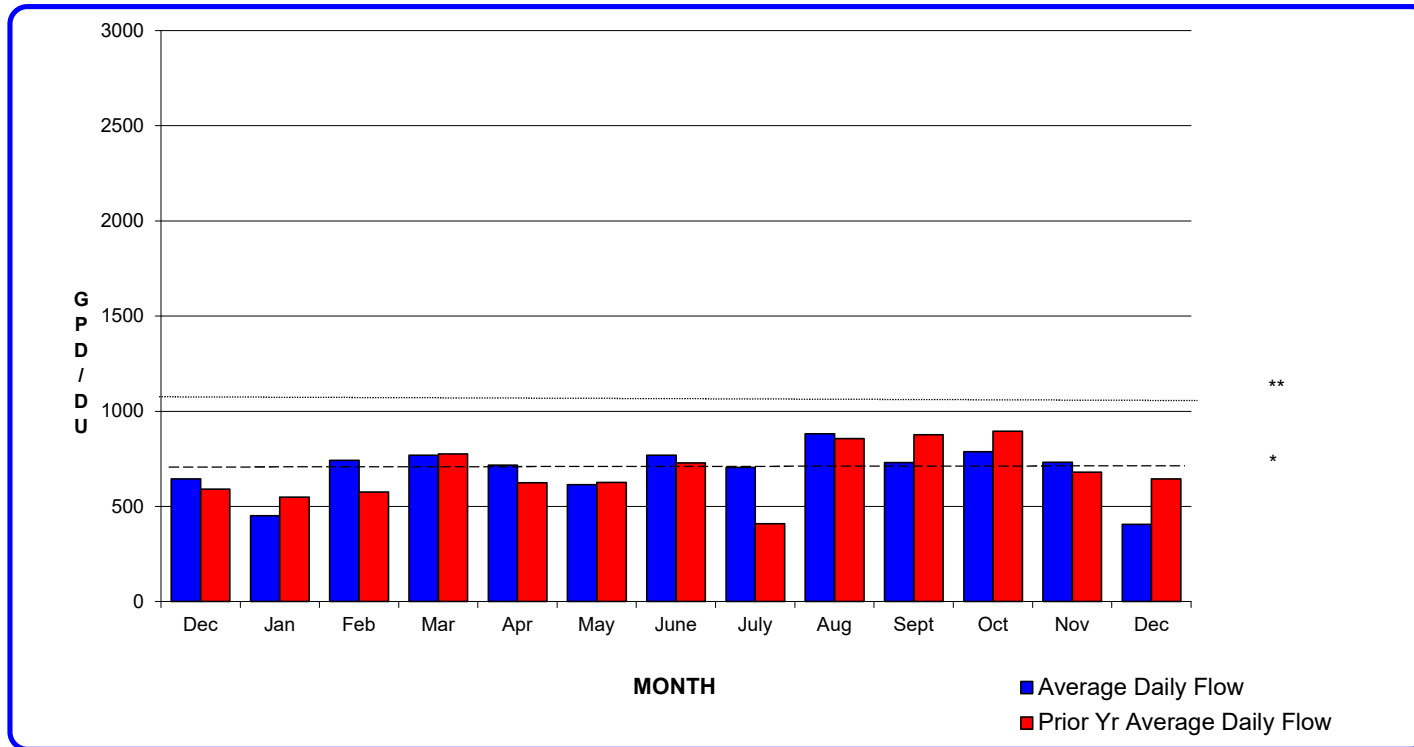


**Temescal Valley Water District
Water Volume Sold
For F/Y 2019-2020
Twelve Months**



COMMERCIAL WATER USAGE
AVERAGE DAILY FLOW
(GALLONS per DAY per COMMERCIAL DWELLING UNIT CONNECTED)

	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YEARLY AVERAGE
Average Daily Flow	644	451	742	769	717	615	769	705	881	730	788	732	405	692
Prior Yr Average Daily Flow	591	548	576	776	624	626	729	408	856	877	896	679	644	1177

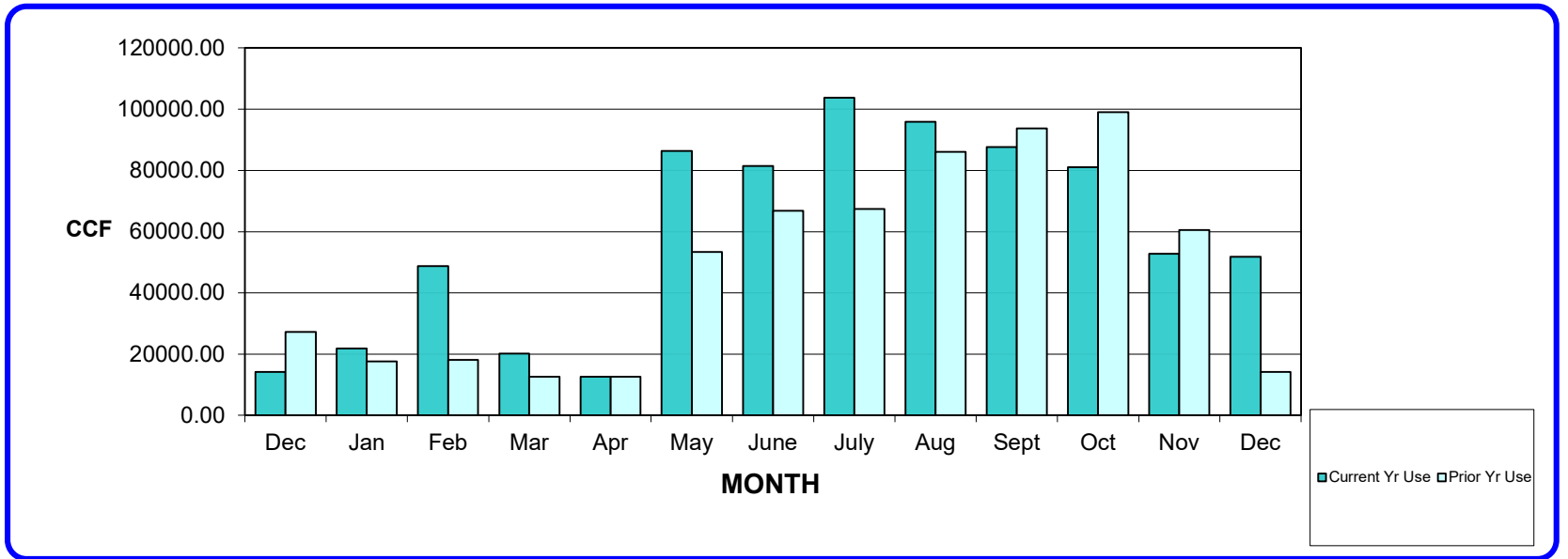


Key
2018-2019
2019-2020
2020-2021

* DESIGN AVERAGE DAILY FLOW RATE IN GPD (650)
** DESIGN MAXIMUM DAILY FLOW RATE IN GPD (1140)

RECYCLED AND NON-POTABLE WELL WATER MONTHLY FLOW (ccf)

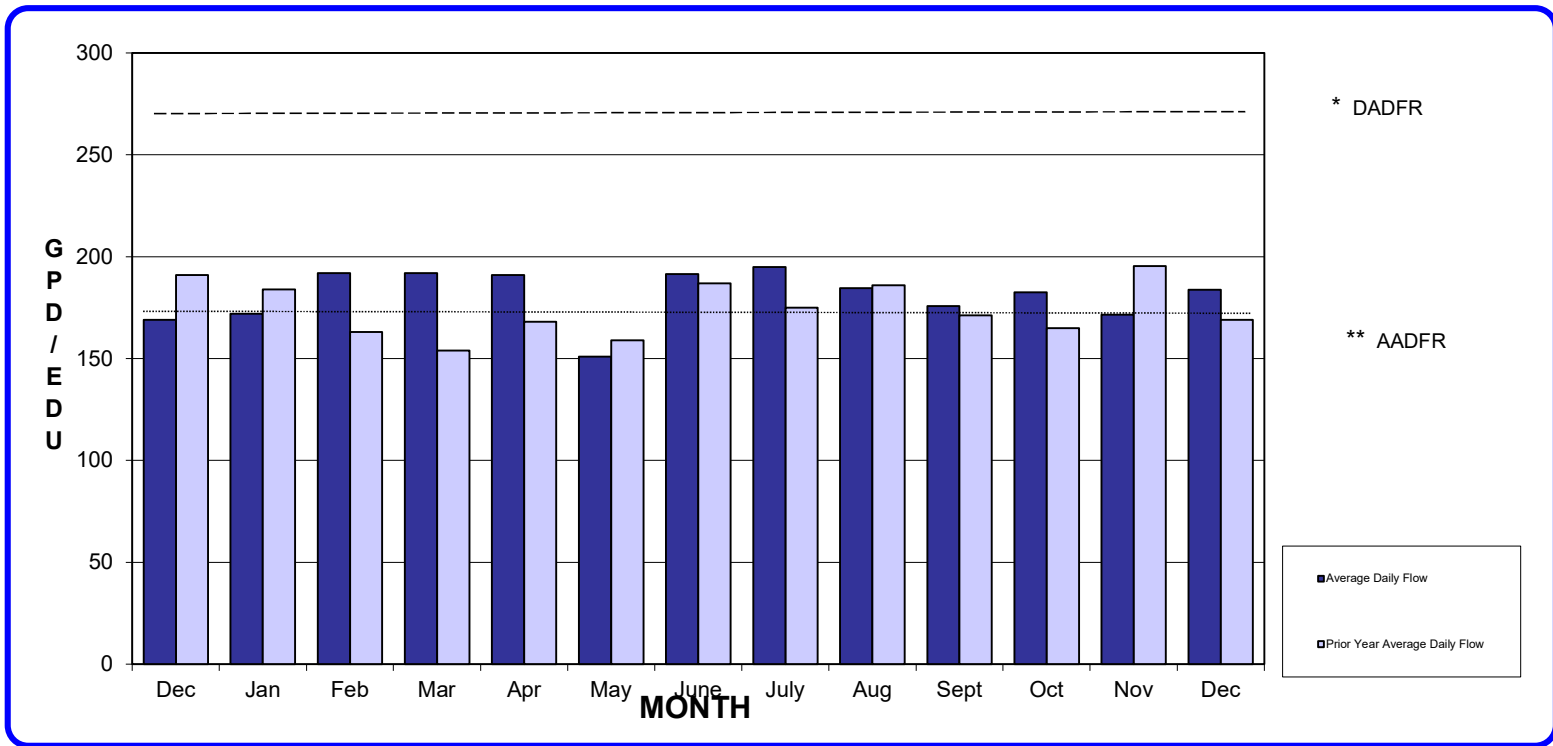
	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Current Yr Use	14232.16	21818.51	48679.88	20213.59	12552.04	86301.85	81489.94	103731.39	95840.25	87622.51	81051.36	52720.00	51836.49
Prior Yr Use	27296.00	17558.51	18076.74	12612.78	12612.78	53401.21	66847.21	67458.40	86056.00	93701.87	99015.59	60473.74	14232.16
Revenue	\$62,123	\$57,630	\$122,436	\$71,529	\$68,209	\$188,499	\$183,930	\$239,620	\$221,391	\$243,411	\$238,273	\$182,589	\$174,764



Key	
2018-2019	
2019-2020	
2020-2021	

RESIDENTIAL & COMMERCIAL SEWER USAGE AVERAGE DAILY FLOW (GALLONS per DAY per DWELLING UNIT)

	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	12-Month Average
Average Daily Flow	169	172	192	192	191	151	191	195	185	176	183	172	184	196
Prior Year Average Daily Flow	191	184	163	154	168	159	187	175	186	171	165	195	169	173



Key
 2018-2019
 2019-2020
 2020-2121

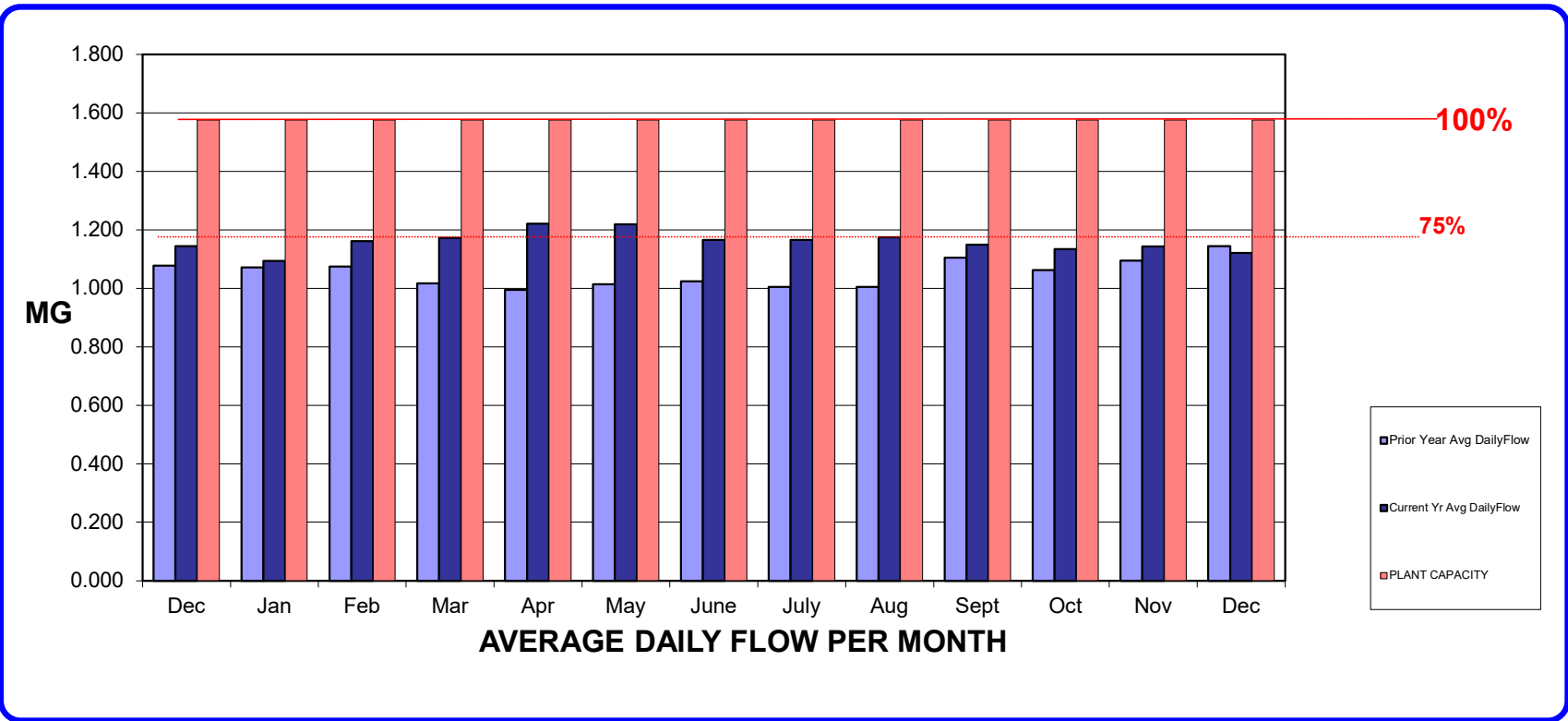
** ACTUAL AVERAGE DAILY FLOW RATE IN GPD

RECLAMATION PLANT FLOW REPORT

AVERAGE DAILY FLOW (Million Gallons)

Key
2018-2019
2019-2020
2020-2021

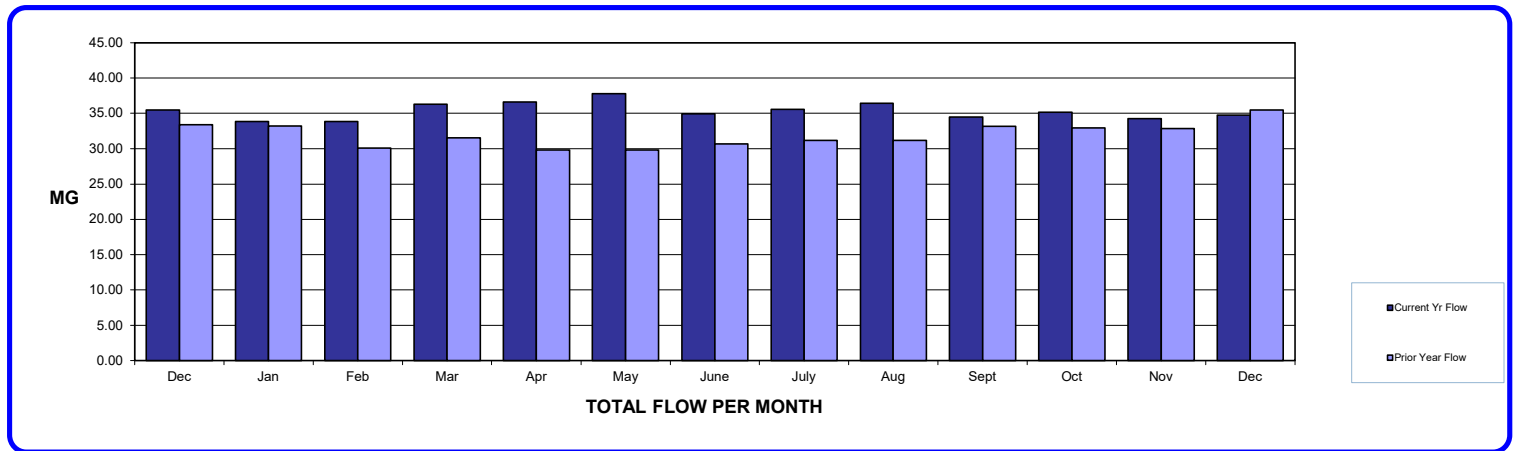
	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Current Yr Avg DailyFlow	1.1440	1.0930	1.1610	1.1720	1.2210	1.2190	1.1650	1.1650	1.1750	1.1490	1.1340	1.1430	1.1210
Prior Year Avg DailyFlow	1.0770	1.0720	1.0750	1.0170	0.9940	1.0140	1.0240	1.0050	1.0050	1.1050	1.0620	1.0950	1.1440
PLANT CAPACITY	1.575	1.575	1.575	1.575	1.575	1.575	1.575	1.575	1.575	1.575	1.575	1.575	1.575



RECLAMATION PLANT DISCHARGE REPORT MONTHLY FLOW (Million Gallons)

	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total/yr
Current Yr Flow	35.47	33.87	33.87	36.30	36.65	37.78	34.95	35.59	36.44	34.47	35.14	34.28	34.75	424.08
Prior Year Flow	33.38	33.21	30.11	31.53	29.82	29.82	30.71	31.17	31.16	33.15	32.92	32.84	35.47	381.91

Potential Revenue \$141,177 \$134,802 \$134,802 \$144,474 \$145,867 \$150,364 \$139,101 \$141,648 \$145,031 \$145,031 \$145,031 \$145,031 \$145,031 \$145,031 \$1,716,213

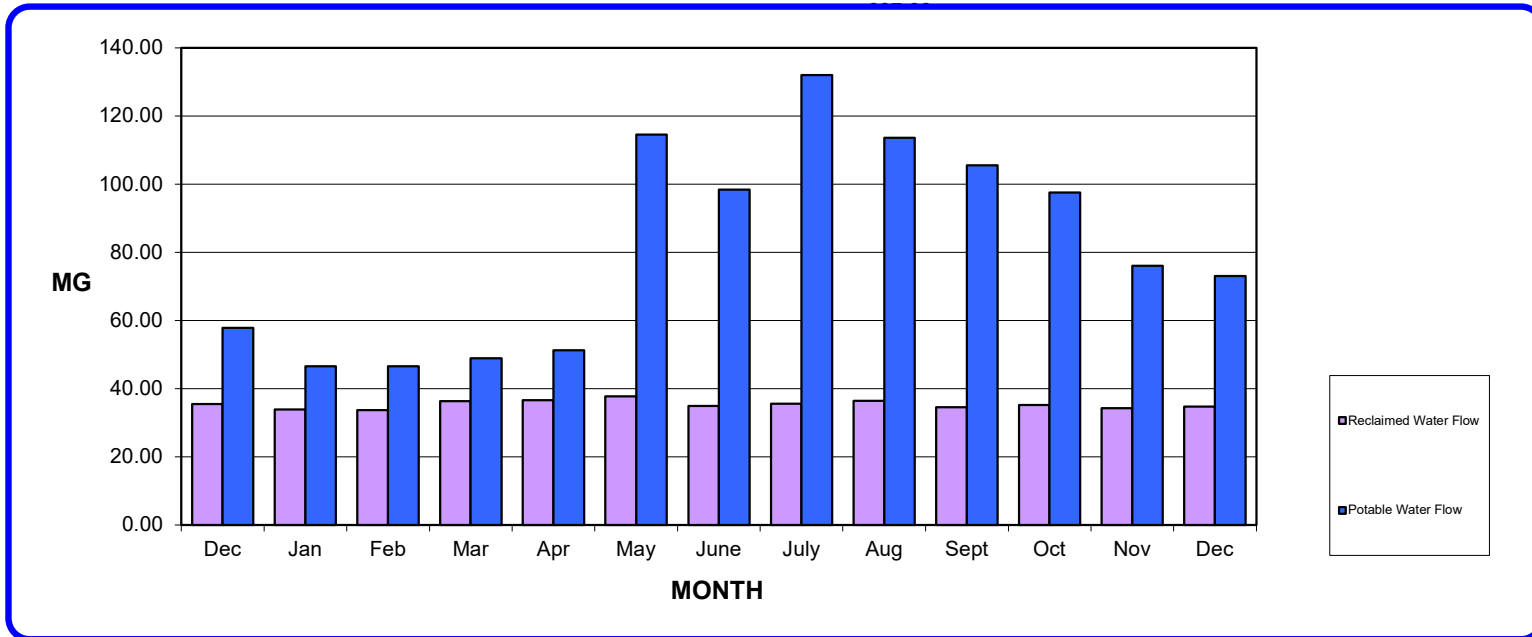


Key
 2018-2019
 2019-2020
 2020-2021

Note - recycled water only

RECLAIMED WATER VERSUS POTABLE WATER MONTHLY FLOW (Million Gallons)

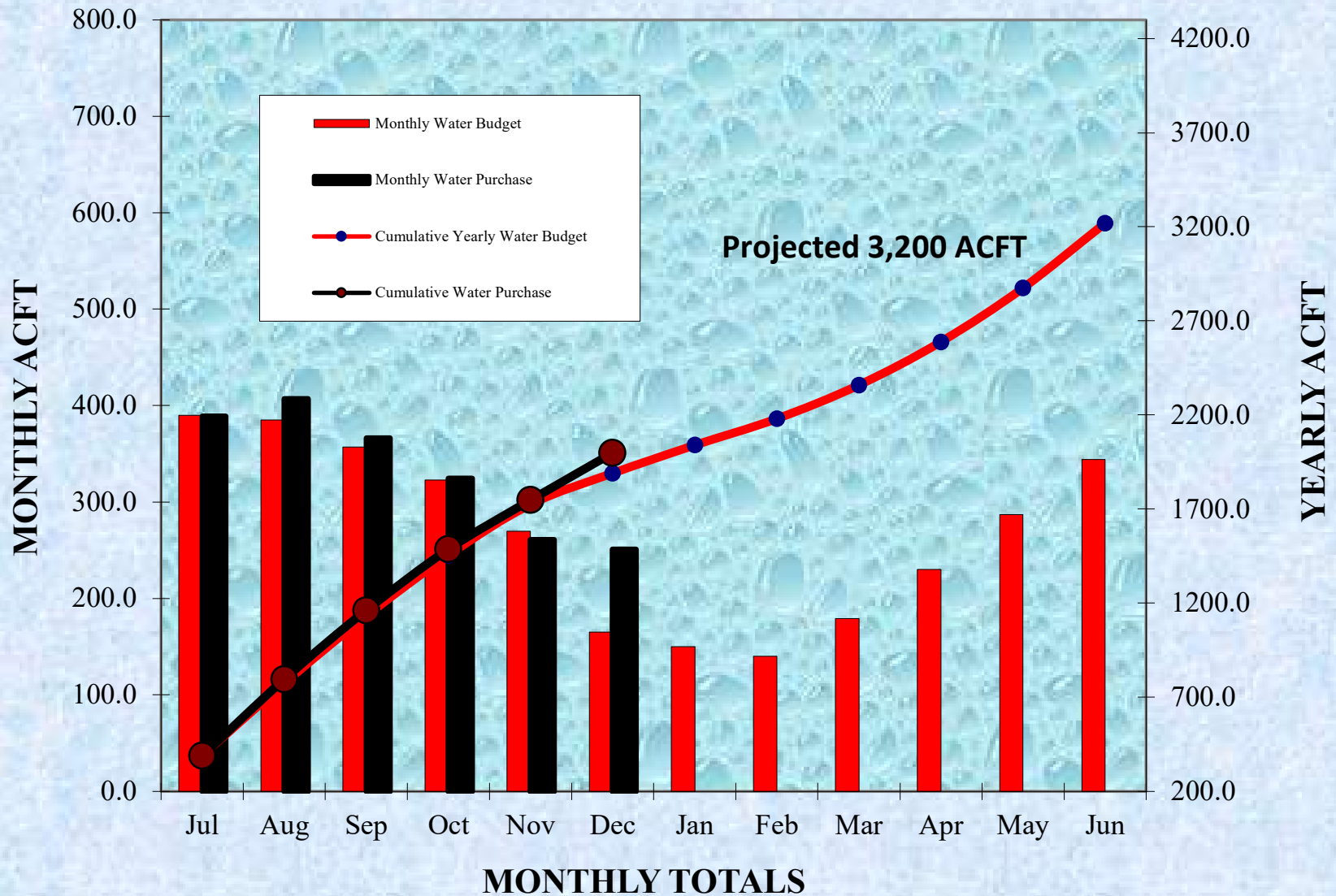
	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
No. of Sewer Dwelling Units Connected	6480	6463	6513	6512	6513	6583	6611	6639	6658	6667	6687	6708	6751
Reclaimed Water Flow	35.47	33.87	33.68	36.30	36.65	37.78	34.95	35.59	36.44	34.47	35.14	34.28	34.75
Potable Water Flow	57.78	46.53	46.53	48.91	51.24	114.54	98.39	131.99	113.57	105.48	97.57	76.03	72.98



WHOLESALE BUDGET vs PURCHASE

Water Year July 2020 through June 2021

3200 ACFT PROJECTION)





January 26, 2021

Board of Directors
Temescal Valley Water District

RE: General Manager's Report

Dear Board:

The following is a brief status report on several issues that I have been involved in since the last meeting.

- Working on non-potable water supply improvements
 - Park Canyon Drive RW line – The property has been sold and I am working with the new owners to get the necessary easements. Will Serve Letters were renewed. Multiple meetings to discuss site infrastructure. Progress being made on the surrounding site improvements.
- Working on Conservation opportunities and RW/NP conversion locations
 - New District programs for turf and nozzles
 - Will start the conversation with Corona once the Knabe loop is in place to take certain customers and extend the RW system – that will provide conversion opportunities.
- Working with Land Developers on water and sewer fees for multiple infill projects.
 - Deleo adjacent to Tom's Farms – no news
 - Forest Boundary –home building continues complete Developer looking for site signoff.
 - Retreat Infill – Kiley Court – Plans signed – new Will Serve sent
 - Temescal Canyon Road at Campbell Ranch Road – Improvement plans signed – contacted by proposed buyer for discussion on improvements required.
 - Kiley Family Trust Property – Tract Map Stage - Public Hearing scheduled
- Terramor CFD – CFD 4 annexation of Phase 2 completed - Constructing the WRF expansion. Annexation of final PA in Phase 2 to be on January Board
- Terramor Review:
 - Phase 3 –Blasting continues, Grading starts mid January.
- Terramor Onsite Water, Sewer and RW improvements
 - Work continues Improvement Area 2 – Richmond America, Pardee and Pulte. Grading of Phase 3 continues with multiple area being blasted for rock removal
- Sycamore Creek:
 - TM 36317 Water Sewer and RW improvement plans – TVWD infrastructure is 100% complete – Booster SP complete, accepted by the District and in operation.
- WRF 225K GPD upgrade
 - Submittal review continues and contractor on site –new electrical feed completed, Bypass Vault completed, Digester walls are complete, SBR floors and walls poured, West Influent lift station complete. Electrical duct banks 60%. Piping and equipment beginning to be installed. Work started on EQ lift Station and East Wet Well. New sand filter walls

Temescal Valley Water District

22646 Temescal Canyon Road | Temescal Valley, CA 92883-4106 | tel: 951.277.1414 | fax: 951.277.1419
www.temescalvwd.com



being constructed – blowers and odor control installation continues. EQ PS complete. Critical tie- in of pipelines completed – we are now on the new EQ lift station and the grit chamber can be demolished. Grit chamber demolished – Primary Sludge started

- Trilog Parkway Road Looping:
 - Design in process – potholing of existing facilities started.

MEMORANDUM

DATE: January 26, 2021

TO: Board of Directors
Temescal Valley Water District

FROM: General Manager

SUBJECT: Project: Phase IV Water Reclamation Facility Expansion Project –Payment Request 14
Contractor: PACIFIC HYDROTECH CORPORATION
TVWD CAP Project No. S-1-2015

BACKGROUND

The District approved the bid with Pacific Hydrotech Corporation in the amount of \$16,444,500.00

Project Summary

Contract -	\$16,444,500.00
Change Orders Approved to Date	<u>\$147,402.61</u>
Current Contract Amount	\$16,591,902.61
Earned this Period -	\$761,758.27
5% retention -	\$ 38,087.91
Earned less retention -	\$723,670.36

DUE - Contractor \$ 761,758.27

RECOMMENDATION

It is recommended that the Board of Directors:

1. Authorize the payment of \$761,758.27 which is a current payment of \$723,670.36 to the Contractor and a retention payment of \$38,087.91 to be deposited in an Escrow Account.

Respectfully submitted,



Jeff Pape
General Manager

Pacific Hydrotech Payment Requests

Period Thru	Date Submitted	Date Approved	Date Paid	Payment Request No.	Total Comp to Date	COST RESPONSIBILITY			PAYMENT SOURCE (see notes)				Math Check	
						Approved this Period	33.33%	66.67%	TVWD		FORESTAR		Retainage 5.00%	PHC 95.00%
							TVWD	FORESTAR	Retainage	PHC	Retainage	PHC		
11/30/2019	12/9/2019	12/10/2019	12/17/2019	Request No. 1	\$ 638,750.00	\$ 638,750.00	\$ 212,916.67	\$ 425,833.33	\$ 10,645.83	\$ 202,270.83	\$ 21,291.67	\$ 404,541.67	\$ 31,937.50	\$ 606,812.50
12/31/2019	1/6/2020	1/14/2020	1/28/2020	Request No. 2	\$ 942,930.00	\$ 304,180.00	\$ 101,393.33	\$ 202,786.67	\$ 5,069.67	\$ 96,323.67	\$ 10,139.33	\$ 192,647.33	\$ 15,209.00	\$ 288,971.00
1/31/2020	2/21/2020	3/17/2020	3/24/2020	Request No. 3	\$ 1,864,845.00	\$ 921,915.00	\$ 307,305.00	\$ 614,610.00	\$ 15,365.25	\$ 291,939.75	\$ 30,730.50	\$ 583,879.50	\$ 46,095.75	\$ 875,819.25
2/29/2020	3/19/2020	4/2/2020	4/28/2020	Request NO. 4	\$ 2,690,745.00	\$ 825,900.00	\$ 275,300.00	\$ 550,600.00	\$ 13,765.00	\$ 261,535.00	\$ 27,530.00	\$ 523,070.00	\$ 41,295.00	\$ 784,605.00
3/31/2020	4/13/2020	4/16/2020	4/28/2020	Request No. 5	\$ 3,124,195.00	\$ 433,450.00	\$ 144,483.33	\$ 288,966.67	\$ 7,224.17	\$ 137,259.17	\$ 14,448.33	\$ 274,518.33	\$ 21,672.50	\$ 411,777.50
4/30/2020	5/14/2020	5/19/2020	5/26/2020	Request No. 6	\$ 4,108,360.00	\$ 984,165.00	\$ 328,055.00	\$ 656,110.00	\$ 16,402.75	\$ 311,652.25	\$ 32,805.50	\$ 623,304.50	\$ 49,208.25	\$ 934,956.75
5/31/2020	6/1/2020	6/11/2020	6/23/2020	Request No. 7	\$ 5,208,145.00	\$ 1,099,785.00	\$ 366,595.00	\$ 733,190.00	\$ 18,329.75	\$ 348,265.25	\$ 36,659.50	\$ 696,530.50	\$ 54,989.25	\$ 1,044,795.75
6/30/2020	7/2/2020	7/9/2020	7/28/2020	Request No. 8	\$ 6,094,655.00	\$ 886,510.00	\$ 295,503.33	\$ 591,006.67	\$ 14,775.17	\$ 280,728.17	\$ 29,550.33	\$ 561,456.33	\$ 44,325.50	\$ 842,184.50
7/31/2020	8/6/2020	8/13/2020	8/25/2020	Request No. 9	\$ 7,545,125.00	\$ 1,450,470.00	\$ 483,490.00	\$ 966,980.00	\$ 24,174.50	\$ 459,315.50	\$ 48,349.00	\$ 918,631.00	\$ 72,523.50	\$ 1,377,946.50
8/31/2020	9/9/2020	9/10/2020	9/27/2020	Request No. 10	\$ 8,585,310.00	\$ 1,040,185.00	\$ 346,728.33	\$ 693,456.67	\$ 17,336.42	\$ 329,391.92	\$ 34,672.83	\$ 658,783.83	\$ 52,009.25	\$ 988,175.75
9/30/2020	10/7/2020	10/15/2020	10/27/2020	Request No. 11	\$ 9,534,865.00	\$ 949,555.00	\$ 316,518.33	\$ 633,036.67	\$ 15,825.92	\$ 300,692.42	\$ 31,651.83	\$ 601,384.83	\$ 47,477.75	\$ 902,077.25
10/31/2020	11/3/2020	11/5/2020	11/24/2020	Request No. 12	\$ 9,859,110.00	\$ 324,245.00	\$ 108,081.67	\$ 216,163.33	\$ 5,404.08	\$ 102,677.58	\$ 10,808.17	\$ 205,355.17	\$ 16,212.25	\$ 308,032.75
11/30/2020	12/4/2020	12/10/2020	12/22/2020	Request No.13	\$ 10,305,970.00	\$ 446,860.00	\$ 148,953.33	\$ 297,906.67	\$ 7,447.67	\$ 141,505.67	\$ 14,895.33	\$ 283,011.33	\$ 22,343.00	\$ 424,517.00
12/31/2020	1/8/2021	1/12/2021	1/26/2021	Request No. 14	\$ 11,067,728.27	\$ 761,758.27	\$ 253,919.42	\$ 507,838.85	\$ 12,695.97	\$ 241,223.45	\$ 25,391.94	\$ 482,446.90	\$ 38,087.91	\$ 723,670.36
TOTALS TO DATE						\$ 11,067,728.27	\$ 3,689,242.76	\$ 7,378,485.51	\$ 184,462.14	\$ 3,504,780.62	\$ 368,924.28	\$ 7,009,561.24	\$ 553,386.41	\$ 10,514,341.86

Pacific Hydrotech Contract Summary

	Actual	Proposed
ORIG	Original Contract Amount	\$ 16,444,500.00
CO #1	Primary Cover Beams Change Orders	\$ 28,980.07
CO #2	MCC Modifications	\$ 17,720.77
CO #3	Electrical Design Revisions	\$ 94,137.69
CO #4	Headworks Valve Extentions	\$ 6,564.08
	Current contract Amount	\$ 16,591,902.61

Notes:

- 1 Retainage - to Approved Escrow Account
- 2 TVWD Payment Source - Sewer Fund
- 3 Foremost Payment Source - CFD no. 4

**EXHIBIT B
TVWD SEWER TREATMENT PLANT EXPANSION**

	Actual		Paid/responsibility	
			TVWD	Forestar
Generator Replacement				
Generator Replacement	\$ 415,400.00	ACS Engineering Contract	\$ 415,400.00	
Contingency 10%	\$ -			
Design Engineering 9%	\$ 46,150.00	By Dexter Wilson/Forestar		\$ 46,150.00
Plan Check	\$ 5,470.00	Estimated TVWD Inspection		\$ 5,470.00
CM and Inspection	\$ 26,250.00	Estimated Dudek Bidding	\$ 26,250.00	
	\$ 493,270.00			
SBR Controls And Equipment				
SBR Controls And Equipment	\$ 1,110,117.00	Parkson Corporation Contract	\$ 1,110,117.00	
Contingency 10%	\$ 111,011.70		\$ 111,011.70	
Design Engineering	\$ -	By Dexter Wilson/Forestar		
Plan Check & Inspection 4%	\$ 12,000.00	Estimated TVWD Inspection	\$ 12,000.00	
Construction Management 5%	\$ 15,000.00	Estimated Dudek Bidding	\$ 15,000.00	
	\$ 1,248,128.70			
Phase VI Treatment Plant Expansion				
Phase VI Treatment Plant Expansion	\$ 16,444,500.00			
10% Contingency	\$ 1,644,450.00			
Design Engineering	\$ 998,538.00	By Dexter Wilson/Forestar		\$ 998,538.00
Plan Check & Inspection				
Plan Check - TVWD	\$ 43,973.09	Paid By Forestar		\$ 43,973.09
Inspection - TVWD	\$ 60,000.00	Estimate - Non Process Equip.	\$ 60,000.00	
Construction Management				
Bidding	\$ 23,600.00	Bid Package - Murow	\$ 23,600.00	
Labor Compliance/Contract Admin	\$ 502,280.00	Murow-Sr CM, Assist CM, Snr PM	\$ 502,280.00	
Dexter Wilson	\$ 100,000.00	Bid RFI's, Constr. RCO, RFI's	\$ 100,000.00	
TVWD	\$ 75,000.00	Estimate - SCADA/Integrator	\$ 75,000.00	
	\$ 19,892,341.09			
Total	\$ 21,633,739.79		\$ 2,450,658.70	\$ 1,094,131.09
	\$ 32.05			
	\$ 8,333.00			

EDUs	Cost Responsibility per Agreements	%	Splits	Paid or Responsibility	Due During Const	Funds Required	Delta
865.38	TVWD %	0.33333	\$ 7,211,246.60	\$ 2,450,658.70	\$ 4,760,587.90	\$ 4,760,587.90	\$ -
1,570.24	Forestar %	0.66667	\$ 13,084,793.19				
165.00	Glen Ivy GOCCO	0.06370	\$ 1,337,700.00				
1,345.22	CFD Bond funding = 85.67%		\$ 11,209,742.33		\$ 11,209,742.33	\$ 9,983,749.00	\$ (1,225,993)
225.02	Developer = 14.33%		\$ 1,875,050.86	\$ 1,094,131.09	\$ 780,919.77	\$ 1,337,700.00	\$ 556,780
			\$ 21,633,739.79		\$ 16,751,250.00		\$ (669,213)

Pacific Hydrotech Contract Summary

Contract Amount	\$ 16,444,500.00
CO 1 Primary Cover Beams Change Orders	\$ 28,980.07
CO 2 MCC Modifications	\$ 17,720.77
CO 3 Electrical Design Revisions	\$ 94,137.69
CO 4 Headworks Valve extensions	\$ 6,564.08
Current contract Amount	\$ 16,591,902.61

TVWD paid Incidentals as of 10/1/2020

Engineering	\$ 321,746.00
Specialized Inspection	\$ 55,917.00
Construction Management	\$ 305,702.00
EDISON	\$ 24,360.00
SCADA/ Controls	\$ 56,018.00
Temp Facilities	\$ 34,000.00
	\$ 797,743.00

BOND CONSTRUCTION FUND AMOUNT

BOND PROCEEDS	\$ 20,579,272.42
Interest to 10/1/20	\$ 254,898.67
Total 10/1/2020	\$ 20,834,171.09
FOREMOST PAID	(\$10,850,421.55)
Pac Hydro	\$ (7,378,485.51)
Remaining 10/1/2020	\$ 2,605,264.03

PAYMENT APPLICATION

TO: TEMESCAL VALLEY WATER DISTRICT
22646 TEMESCAL CANYON RD
CORONA CA 92883

PROJECT NAME AND LOCATION: C1916-WATER RECLAMATION PLANT
PHASE IV
22646 TEMESCAL CANYON RD
CORONA CA 92883

APPLICATION # 14
PERIOD THRU: 12/31/2020
Owner Project #:

DISTRIBUTION TO:
 CONTRACTOR
 CONSTR. MGR.
 CITY INSPECTOR
 OWNER

FROM: PACIFIC HYDROTECH CORPORATION
314 E. 3rd STREET
PERRIS CA 92570

OWNER: TEMESCAL VALLEY WATER DISTRICT
22646 TEMESCAL CANYON RD
CORONA CA 92883

DATE OF CONTRACT: 8/16/2019

CONTRACTOR'S SUMMARY OF WORK

Application is made for payment as shown below.
Continuation Page is attached

1. CONTRACT AMOUNT	16,444,500.00
2. SUM OF ALL CHANGE ORDERS	147,402.61
3. CURRENT CONTRACT AMOUNT (Line 1 + 2)	16,591,902.61
4. TOTAL COMPLETED AND STORED (Column G on Continuation Page)	11,067,728.27
5. RETAINAGE:	
A. 5% Of Completed Work (Columns D+ E on Continuation Page)	553,386.41
B. 5% of Material Stored (Column F on Continuation Page)	0.00
Total Retainage (Line 5a + 5b or Column I on Continuation Page)	553,386.41
6. TOTAL COMPLETED AND STORED LESS RETAINAGE: (Line 4 minus Line 5 Total)	10,514,341.86
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT:	9,790,671.50
8. CURRENT PAYMENT DUE:	723,670.36
9. BALANCE HELD BY OWNER: Line 3 - Line 6	6,077,560.75

SUMMARY OF CHANGE ORDERS	ADDITIONS	DEDUCTIONS
Total changes approved in previous months	28,980.07	0.00
Total approved this month	118,422.54	0.00
TOTALS	147,402.61	0.00
NET CHANGES	147,402.61	

CONTRACTOR: PACIFIC HYDROTECH CORPORATION

Contractor's signature below:

By: *Jonathan Hilber* Date: 1/8/2021

CONSTRUCTION MANAGER: MUROW | DC

Construction Manager's signature below:

By: *Bob Weber* Date: 1/8/21

INSPECTOR: TEMESCAL VALLEY WATER DISTRICT

Inspector's signature below:

By: *Aland Kea* Date: 1-11-2021

OWNER'S CERTIFICATION

CERTIFIED AMOUNT:

.....723,670.36

OWNER: TEMESCAL VALLEY WATER DISTRICT

Owner's signature below

By: *[Signature]* Date: 1/20/20

PAYMENT APPLICATION DETAILS

Customer: TEMESCAL VALLEY WATER DISTRICT
Project: C1916-WATER RECLAMATION PLANT PHASE IV

Application Number: 14
For Period Ending: 12/31/2020

A	B	C	D	E		F	G		H	I
Item Number - Description	Scheduled Value	From Previous Application	Work Completed			Materials Presently Stored	Completed and Stored To Date	Total %	Balance To Finish	Retainage Value
			This Period Value	Total Percent this Period						
01	MOB, BONDS, SOV, PROJECT SCHEDULE	820,000.00	752,500.00	3,000.00	0.37%	0.00	755,500.00	92.13	64,500.00	37,775.00
01.01	BONDS AND INSURANCE	350,000.00	350,000.00	0.00	0.00%	0.00	350,000.00	100.00	0.00	17,500.00
01.02	MOBILIZE EQUIPMENT AND TEMP FACILITIES	325,000.00	325,000.00	0.00	0.00%	0.00	325,000.00	100.00	0.00	16,250.00
01.03	DEMOB EQUIPMENT AND TEMP FACILITIES	30,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	30,000.00	0.00
01.04	BASELINE SCHEDULE SUBMITTAL	20,000.00	20,000.00	0.00	0.00%	0.00	20,000.00	100.00	0.00	1,000.00
01.05	CONSTRUCTION SCHEDULING	30,000.00	7,500.00	0.00	0.00%	0.00	7,500.00	25.00	22,500.00	375.00
01.06	PRECONSTRUCTION VIDEO	5,000.00	5,000.00	0.00	0.00%	0.00	5,000.00	100.00	0.00	250.00
01.07	MAINTAIN TEMP FACILITIES	60,000.00	45,000.00	3,000.00	5.00%	0.00	48,000.00	80.00	12,000.00	2,400.00
02	SHEETING, SHORING, AND BRACING	6,100.00	5,185.00	305.00	5.00%	0.00	5,490.00	90.00	610.00	274.50
02.01	TRENCH SHORING	6,100.00	5,185.00	305.00	5.00%	0.00	5,490.00	90.00	610.00	274.50
03	EROSION CONTROL	55,700.00	46,775.00	1,785.00	3.20%	0.00	48,560.00	87.18	7,140.00	2,428.00
03.01	BMP INSTALLATION	20,000.00	20,000.00	0.00	0.00%	0.00	20,000.00	100.00	0.00	1,000.00
03.02	BMP MAINTENANCE	35,700.00	26,775.00	1,785.00	5.00%	0.00	28,560.00	80.00	7,140.00	1,428.00
04	SURVEY	24,200.00	19,360.00	2,420.00	10.00%	0.00	21,780.00	90.00	2,420.00	1,089.00
04.01	SURVEY	24,200.00	19,360.00	2,420.00	10.00%	0.00	21,780.00	90.00	2,420.00	1,089.00
05	MAINTENANCE OF PLANT OPERATIONS	41,900.00	31,425.00	2,095.00	5.00%	0.00	33,520.00	80.00	8,380.00	1,676.00
05.01	MAINTAIN PLANT FACILITY OPERATIONS	41,900.00	31,425.00	2,095.00	5.00%	0.00	33,520.00	80.00	8,380.00	1,676.00
06	SCE CONDUIT AND PULL BOX INSTALLATION	231,100.00	212,525.00	0.00	0.00%	0.00	212,525.00	91.96	18,575.00	10,626.25
06.01	EXCAVATE AND BACKFILL FOR ELECTRICAL	95,000.00	95,000.00	0.00	0.00%	0.00	95,000.00	100.00	0.00	4,750.00
06.02	ELECT. DISCONNECT & REMOVAL OF WIRING	45,000.00	45,000.00	0.00	0.00%	0.00	45,000.00	100.00	0.00	2,250.00
06.03	FURNISH & INSTALL PULL BOX PER DE0.0	12,500.00	12,500.00	0.00	0.00%	0.00	12,500.00	100.00	0.00	625.00
06.04	FURNISH & INSTALL SCE CONDUIT PER DE0.0	55,000.00	55,000.00	0.00	0.00%	0.00	55,000.00	100.00	0.00	2,750.00
06.05	INTERCEPT LIGHTING CONDUIT DE0.0 NOTE 13	3,500.00	0.00	0.00	0.00%	0.00	0.00	0.00	3,500.00	0.00

06.06	REROUTE SBR ELECTRICAL DE0.0 NOTE 14	20,100.00	5025.00	0.00	0.00%	0.00	5025.00	25.00	15,075.00	251.25
07	DEMO, REMOVAL, ABANDONMENT IN PLACE, ETC	142,600.00	56,200.00	82,860.00	58.11%	0.00	139,060.00	97.52	3,540.00	6,953.00
07.01	DEMO SUB MOBILIZATION	4,000.00	4000.00	0.00	0.00%	0.00	4000.00	100.00	0.00	200.00
07.02	DEMOLISH & REMOVE GRIT CHAMBER STRUCTURE	35,000.00	24500.00	10,500.00	30.00%	0.00	35000.00	100.00	0.00	1,750.00
07.03	DEMO & REMOVE GRIT CHAMBER PUMPS & PADS	20,000.00	10000.00	10,000.00	50.00%	0.00	20000.00	100.00	0.00	1,000.00
07.04	DEMO & REMOVE GRIT CHAMBER ACCESS STAIRS	50,000.00	0.00	50,000.00	100.00%	0.00	50000.00	100.00	0.00	2,500.00
07.05	DEMO & REMOVE RETAINING WALL AT STAIRS	10,000.00	0.00	10,000.00	100.00%	0.00	10000.00	100.00	0.00	500.00
07.06	OTHER MISC DEMOLITION	23,600.00	17700.00	2,360.00	10.00%	0.00	20060.00	85.00	3,540.00	1,003.00
08	YARD PIPING, VALVES, AND APPURTENANCES	1,453,900.00	1,111,250.00	94,750.00	6.52%	0.00	1,206,000.00	82.95	247,900.00	60,300.00
08.01	POTHOLE	40,000.00	38000.00	2,000.00	5.00%	0.00	40000.00	100.00	0.00	2,000.00
08.02	UNLOAD PIPE MATERIALS	25,000.00	23750.00	1,250.00	5.00%	0.00	25000.00	100.00	0.00	1,250.00
08.03	16" SEDIMENTATION TANK BYPASS LINE	125,000.00	125000.00	0.00	0.00%	0.00	125000.00	100.00	0.00	6,250.00
08.04	10" PEF - PS TO EX 16" GE (11 thru 18)	175,000.00	175000.00	0.00	0.00%	0.00	175000.00	100.00	0.00	8,750.00
08.05	10" PEF - PS TO EX 16" GE (19 thru 25)	175,000.00	175000.00	0.00	0.00%	0.00	175000.00	100.00	0.00	8,750.00
08.06	4" WHP PLANT WATER LINE @SED. BASIN	45,900.00	0.00	0.00	0.00%	0.00	0.00	0.00	45,900.00	0.00
08.07	8" TD LINE @ SEDIMENTATION FILTER	62,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	62,000.00	0.00
08.08	4" SC LINE @ SEDIMENTATION BASIN	32,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	32,000.00	0.00
08.09	CLEANOUTS	18,000.00	18000.00	0.00	0.00%	0.00	18000.00	100.00	0.00	900.00
08.10	4" PS/SC SCUM LINE TO DIGESTERS	85,000.00	85000.00	0.00	0.00%	0.00	85000.00	100.00	0.00	4,250.00
08.11	INSTALL 12" OF PIPE FROM SBR TO PS	95,000.00	38000.00	38,000.00	40.00%	0.00	76000.00	80.00	19,000.00	3,800.00
08.12	CORE EXISTING WETWELL	12,000.00	12000.00	0.00	0.00%	0.00	12000.00	100.00	0.00	600.00
08.13	12"/16"24" SE PIPING @ SBR's	145,000.00	101500.00	43,500.00	30.00%	0.00	145000.00	100.00	0.00	7,250.00
08.14	12" WAS TO EXISTING PIPE	75,000.00	75000.00	0.00	0.00%	0.00	75000.00	100.00	0.00	3,750.00
08.15	2" WATERLINE @ SBR's	12,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	12,000.00	0.00
08.16	16" BP PIPE @ TERTIARY FILTERS	38,000.00	38000.00	0.00	0.00%	0.00	38000.00	100.00	0.00	1,900.00
08.17	6" TD PIPE @ TERTIARY FILTERS	32,000.00	32000.00	0.00	0.00%	0.00	32000.00	100.00	0.00	1,600.00
08.18	8" DIGESTED SLUDGE TO EX. PIPE @ DIG'S	78,000.00	78000.00	0.00	0.00%	0.00	78000.00	100.00	0.00	3,900.00
08.19	4" BIOFILTER DRAIN TO PS	53,000.00	53000.00	0.00	0.00%	0.00	53000.00	100.00	0.00	2,650.00
08.20	2" WHP LINE @ DIGESTERS	14,000.00	14000.00	0.00	0.00%	0.00	14000.00	100.00	0.00	700.00
08.21	12" DRAIN LINE @ DRYING BEDS	42,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	42,000.00	0.00
08.22	EXC/SET/BACKFILL CATCH BASIN	25,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	25,000.00	0.00
08.23	TEST PIPES	50,000.00	30000.00	10,000.00	20.00%	0.00	40000.00	80.00	10,000.00	2,000.00

09	GRADING	454,900.00	296,465.00	94,365.00	20.74%	0.00	390,830.00	85.92	64,070.00	19,541.50
09.01	EXCAVATE INFLUENT VAULTS	10,000.00	10000.00	0.00	0.00%	0.00	10000.00	100.00	0.00	500.00
09.02	FINE GRADE BOTTOM	2,500.00	2500.00	0.00	0.00%	0.00	2500.00	100.00	0.00	125.00
09.03	BACKFILL INFLUENT VALVE VAULTS	20,000.00	20000.00	0.00	0.00%	0.00	20000.00	100.00	0.00	1,000.00
09.04	EXC. SEDIMENTATION BASIN & BIOFILTER	32,000.00	0.00	28,800.00	90.00%	0.00	28800.00	90.00	3,200.00	1,440.00
09.05	FINE GRADE BOTTOM (SBR)	8,000.00	0.00	7,200.00	90.00%	0.00	7200.00	90.00	800.00	360.00
09.06	BACKFILL SEDIMENTATION BASIN & BIOFILTER	32,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	32,000.00	0.00
09.07	EXCAVATE SEQUENCING REACTORS	6,000.00	6000.00	0.00	0.00%	0.00	6000.00	100.00	0.00	300.00
09.08	FINE GRADE BOTTOM	6,000.00	6000.00	0.00	0.00%	0.00	6000.00	100.00	0.00	300.00
09.09	BACKFILL REACTORS	7,500.00	5625.00	1,875.00	25.00%	0.00	7500.00	100.00	0.00	375.00
09.10	EXCAVATE TERTIARY FILTERS	6,500.00	6500.00	0.00	0.00%	0.00	6500.00	100.00	0.00	325.00
09.11	FINE GRADE BOTTOM	2,500.00	2500.00	0.00	0.00%	0.00	2500.00	100.00	0.00	125.00
09.12	BACKFILL TERTIARY FILTERS	6,500.00	6500.00	0.00	0.00%	0.00	6500.00	100.00	0.00	325.00
09.13	EXCAVATE DIGESTERS & BIOFILTER	65,000.00	65000.00	0.00	0.00%	0.00	65000.00	100.00	0.00	3,250.00
09.14	FINE GRADE BOTTOM	7,000.00	7000.00	0.00	0.00%	0.00	7000.00	100.00	0.00	350.00
09.15	BACKFILL DIGESTERS & BIOFILTER	62,000.00	62000.00	0.00	0.00%	0.00	62000.00	100.00	0.00	3,100.00
09.16	LOAD EXPORT TRUCKS	31,400.00	18840.00	10,990.00	35.00%	0.00	29830.00	95.00	1,570.00	1,491.50
09.17	EXPORT SPOILS	125,000.00	75000.00	43,750.00	35.00%	0.00	118750.00	95.00	6,250.00	5,937.50
09.18	ROAD CLEAN UP	5,000.00	3000.00	1,750.00	35.00%	0.00	4750.00	95.00	250.00	237.50
09.19	FINE GRADE	20,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	20,000.00	0.00
10	ASPHALT FINE GRADING, ETC.	219,100.00	0.00	0.00	0.00%	0.00	0.00	0.00	219,100.00	0.00
10.01	BASE MATERIALS	40,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	40,000.00	0.00
10.02	FINE GRADING FOR PAVEMENT	45,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	45,000.00	0.00
10.03	AC MATERIALS	60,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	60,000.00	0.00
10.04	AC PAVING	45,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	45,000.00	0.00
10.05	REDWOOD HEADER MATERIALS	2,600.00	0.00	0.00	0.00%	0.00	0.00	0.00	2,600.00	0.00
10.06	REDWOOD HEADER INSTALLATION	9,500.00	0.00	0.00	0.00%	0.00	0.00	0.00	9,500.00	0.00
10.07	COLD MILL	11,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	11,000.00	0.00
10.08	FOG SEAL	6,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	6,000.00	0.00
11	CONSTRUCTION SEQUENCING	48,700.00	48,700.00	0.00	0.00%	0.00	48,700.00	100.00	0.00	2,435.00
11.01	TEMPORARY BYPASS PIPING SYSTEM	15,000.00	15000.00	0.00	0.00%	0.00	15000.00	100.00	0.00	750.00
11.02	INSTALL/REMOVE PIPING @ INFL PS	10,000.00	10000.00	0.00	0.00%	0.00	10000.00	100.00	0.00	500.00
11.03	PATCH PRECAST WALL PENETRATION	3,700.00	3700.00	0.00	0.00%	0.00	3700.00	100.00	0.00	185.00
11.04	TIE INS	20,000.00	20000.00	0.00	0.00%	0.00	20000.00	100.00	0.00	1,000.00
12	EQ BYPASS VAULT INCLUDING PIPING	153,700.00	153,700.00	0.00	0.00%	0.00	153,700.00	100.00	0.00	7,685.00
12.01	PROCURE PRECAST VAULT	30,000.00	30000.00	0.00	0.00%	0.00	30000.00	100.00	0.00	1,500.00
12.02	PROCURE DIP AND VALVES @ VAULT	55,000.00	55000.00	0.00	0.00%	0.00	55000.00	100.00	0.00	2,750.00
12.03	PURCHASE HANDRAIL	4,000.00	4000.00	0.00	0.00%	0.00	4000.00	100.00	0.00	200.00
12.04	INSTALL HANDRAIL	3,000.00	3000.00	0.00	0.00%	0.00	3000.00	100.00	0.00	150.00
12.05	EXCAVATE VAULT	15,000.00	15000.00	0.00	0.00%	0.00	15000.00	100.00	0.00	750.00

12.06	PREP SUBGRADE	2,500.00	2500.00	0.00	0.00%	0.00	2500.00	100.00	0.00	125.00
12.07	SET VAULT	12,200.00	12200.00	0.00	0.00%	0.00	12200.00	100.00	0.00	610.00
12.08	BACKFILL VAULT	10,000.00	10000.00	0.00	0.00%	0.00	10000.00	100.00	0.00	500.00
12.09	PIPE AND APPURTENANCES INSIDE VAULT	17,000.00	17000.00	0.00	0.00%	0.00	17000.00	100.00	0.00	850.00
12.10	PAINTING	5,000.00	5000.00	0.00	0.00%	0.00	5000.00	100.00	0.00	250.00
13	INFLUENT PUMP STATION	339,300.00	313,800.00	0.00	0.00%	0.00	313,800.00	92.48	25,500.00	15,690.00
13.01	PURCHASE PIPING @ INFLUENT PS	71,300.00	71300.00	0.00	0.00%	0.00	71300.00	100.00	0.00	3,565.00
13.02	PURCHASE & INSTALL PUMPS @ INFLUENT PS	110,000.00	93500.00	0.00	0.00%	0.00	93500.00	85.00	16,500.00	4,675.00
13.03	PURCHASE & INSTL HANDRAIL @ INFLUENT PS	9,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	9,000.00	0.00
13.04	MECHANICAL WORK @ INFLUENT PS	72,000.00	72000.00	0.00	0.00%	0.00	72000.00	100.00	0.00	3,600.00
13.05	PAINTING	7,000.00	7000.00	0.00	0.00%	0.00	7000.00	100.00	0.00	350.00
13.06	CONCRETE WORK @ INFLUENT PS	70,000.00	70000.00	0.00	0.00%	0.00	70000.00	100.00	0.00	3,500.00
14	HEADWORKS WASHER/COMPACTOR, ETC.	263,800.00	206,400.00	0.00	0.00%	0.00	206,400.00	78.24	57,400.00	10,320.00
14.01	PURCHASE AUGER	181,300.00	181300.00	0.00	0.00%	0.00	181300.00	100.00	0.00	9,065.00
14.02	INSTALL AUGER	8,500.00	3400.00	0.00	0.00%	0.00	3400.00	40.00	5,100.00	170.00
14.03	INSTALL TROUGH	10,500.00	4200.00	0.00	0.00%	0.00	4200.00	40.00	6,300.00	210.00
14.04	PURCHASE AND INSTALL STEEL PIPE	20,000.00	10000.00	0.00	0.00%	0.00	10000.00	50.00	10,000.00	500.00
14.05	PURCHASE AND INSTALL LADDER	7,500.00	7500.00	0.00	0.00%	0.00	7500.00	100.00	0.00	375.00
14.06	MISC. MECHANICAL	28,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	28,000.00	0.00
14.07	REPAIR WALL	8,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	8,000.00	0.00
15	PRIMARY SEDIMENTATION TANK	3,190,200.00	0.00	60,000.00	1.88%	0.00	60,000.00	1.88	3,130,200.00	3,000.00
15.01	LAYOUT AND FORM FOR FLOOR	150,000.00	0.00	60,000.00	40.00%	0.00	60000.00	40.00	90,000.00	3,000.00
15.02	POUR TANK FLOOR	550,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	550,000.00	0.00
15.03	ASSEMBLE/DISASSEMBLE WALL FORMS	120,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	120,000.00	0.00
15.04	FORM/POUR/STRIP WALLS	560,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	560,000.00	0.00
15.05	WALL CURING	10,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	10,000.00	0.00
15.06	POUR MASS FILL	31,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	31,000.00	0.00
15.07	PROCURE AND LAYOUT MECHANICAL EQUIPMENT	1,250,700.00	0.00	0.00	0.00%	0.00	0.00	0.00	1,250,700.00	0.00
15.08	INSTALL DI ABOVE GRADE PIPING	10,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	10,000.00	0.00
15.09	INSTALL SLIDE GATES	17,500.00	0.00	0.00	0.00%	0.00	0.00	0.00	17,500.00	0.00
15.10	INSTALL FLUMES	5,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	5,000.00	0.00
15.11	INSTALL CHAIN FLIGHTS AND MOTORS	45,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	45,000.00	0.00
15.12	INSTALL FRP TROUGHES	15,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	15,000.00	0.00
15.13	INSTALL SCUM COLLECTORS	13,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	13,000.00	0.00
15.14	INSTALL SLUDGE PUMPS	9,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	9,000.00	0.00
15.15	INSTALL PIPING IN SLUDGE GALLERY	15,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	15,000.00	0.00

15.16	INSTALL PIPE SUPPORTS	7,500.00	0.00	0.00	0.00%	0.00	0.00	0.00	7,500.00	0.00
15.17	SET STAIRCASE	18,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	18,000.00	0.00
15.18	SET RAILINGS	12,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	12,000.00	0.00
15.19	DECK SHORING	10,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	10,000.00	0.00
15.20	INSTALL DOORS	6,500.00	0.00	0.00	0.00%	0.00	0.00	0.00	6,500.00	0.00
15.21	HVAC	50,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	50,000.00	0.00
15.22	PAINTING AND COATING	250,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	250,000.00	0.00
15.23	WATERPROOFING	35,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	35,000.00	0.00
16	SED TANK & DIGESTERS BIOFILTER SYSTEMS	695,800.00	434,560.00	0.00	0.00%	0.00	434,560.00	62.45	261,240.00	21,728.00
16.01	PROCURE BIOFILTER EQUIPMENT	250,000.00	200000.00	0.00	0.00%	0.00	200000.00	80.00	50,000.00	10,000.00
16.02	EXCAVATE FOR BIOFILTERS	15,000.00	10500.00	0.00	0.00%	0.00	10500.00	70.00	4,500.00	525.00
16.03	PREP SUBRADE	4,500.00	3150.00	0.00	0.00%	0.00	3150.00	70.00	1,350.00	157.50
16.04	LAYOUT AND FORM FOR FLOOR	10,000.00	7000.00	0.00	0.00%	0.00	7000.00	70.00	3,000.00	350.00
16.05	POUR FLOOR	50,000.00	35000.00	0.00	0.00%	0.00	35000.00	70.00	15,000.00	1,750.00
16.06	STRIP FLOOR	6,000.00	4200.00	0.00	0.00%	0.00	4200.00	70.00	1,800.00	210.00
16.07	FORM WALLS	20,000.00	14000.00	0.00	0.00%	0.00	14000.00	70.00	6,000.00	700.00
16.08	POUR WALLS	75,000.00	52500.00	0.00	0.00%	0.00	52500.00	70.00	22,500.00	2,625.00
16.09	STRIP WALLS	14,800.00	10360.00	0.00	0.00%	0.00	10360.00	70.00	4,440.00	518.00
16.10	CONCRETE CURING	2,000.00	1400.00	0.00	0.00%	0.00	1400.00	70.00	600.00	70.00
16.11	PURCHASE AND INSTALL PIPING	65,000.00	52000.00	0.00	0.00%	0.00	52000.00	80.00	13,000.00	2,600.00
16.12	PURCHASE AND INSTALL PIPE SUPPORTS	75,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	75,000.00	0.00
16.13	INSTALL EQUIPMENT AND MEDIA	50,000.00	35000.00	0.00	0.00%	0.00	35000.00	70.00	15,000.00	1,750.00
16.14	INSTALL SS DUCTING	35,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	35,000.00	0.00
16.15	INSTALL WATERLINE AND SPRINKLERS	13,500.00	9450.00	0.00	0.00%	0.00	9450.00	70.00	4,050.00	472.50
16.16	INSTALL PUMP	10,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	10,000.00	0.00
17	EQUALIZATION BASIN PUMP STATION	336,200.00	334,200.00	2,000.00	0.59%	0.00	336,200.00	100.00	0.00	16,810.00
17.01	PLUG 16" LINE	2,000.00	0.00	2,000.00	100.00%	0.00	2000.00	100.00	0.00	100.00
17.02	PURCHASE AND INSTALL PUMPS	180,000.00	180000.00	0.00	0.00%	0.00	180000.00	100.00	0.00	9,000.00
17.03	INSTALL GUIDE RAILS AND SUPPORTS	7,500.00	7500.00	0.00	0.00%	0.00	7500.00	100.00	0.00	375.00
17.04	PURCHASE PIPING	115,000.00	115000.00	0.00	0.00%	0.00	115000.00	100.00	0.00	5,750.00
17.05	INSTALL PIPE IN WETWELL	4,800.00	4800.00	0.00	0.00%	0.00	4800.00	100.00	0.00	240.00
17.06	INSTALL ABOVE GRADE PIPE	11,800.00	11800.00	0.00	0.00%	0.00	11800.00	100.00	0.00	590.00
17.07	CORE DRILL 12" SBR OVERFLOW	1,200.00	1200.00	0.00	0.00%	0.00	1200.00	100.00	0.00	60.00
17.08	CONCRETE PAD	4,000.00	4000.00	0.00	0.00%	0.00	4000.00	100.00	0.00	200.00
17.09	PAINTING AND COATING	9,900.00	9900.00	0.00	0.00%	0.00	9900.00	100.00	0.00	495.00
18	SBR TANKS AND EQUIPMENT PADS	1,907,100.00	1,753,000.00	14,900.00	0.78%	0.00	1,767,900.00	92.70	139,200.00	88,395.00
18.01	LAYOUT FLOOR	10,000.00	10000.00	0.00	0.00%	0.00	10000.00	100.00	0.00	500.00
18.02	FORM FLOOR	115,000.00	115000.00	0.00	0.00%	0.00	115000.00	100.00	0.00	5,750.00
18.03	INSTALL REBAR	250,000.00	237500.00	0.00	0.00%	0.00	237500.00	95.00	12,500.00	11,875.00

18.04	POUR FLOOR	365,000.00	365000.00	0.00	0.00%	0.00	365000.00	100.00	0.00	18,250.00
18.05	STRIP FLOOR	95,900.00	95900.00	0.00	0.00%	0.00	95900.00	100.00	0.00	4,795.00
18.06	CURE FLOOR	5,000.00	5000.00	0.00	0.00%	0.00	5000.00	100.00	0.00	250.00
18.07	ASSEMBLE/DISASSEMBLE WALL FORMS	125,000.00	125000.00	0.00	0.00%	0.00	125000.00	100.00	0.00	6,250.00
18.08	FORM STRAIGHT WALLS	150,000.00	150000.00	0.00	0.00%	0.00	150000.00	100.00	0.00	7,500.00
18.09	POUR STRAIGHT WALLS	238,000.00	238000.00	0.00	0.00%	0.00	238000.00	100.00	0.00	11,900.00
18.10	STRIP STRAIGHT WALLS	90,000.00	90000.00	0.00	0.00%	0.00	90000.00	100.00	0.00	4,500.00
18.11	CURE STRAIGHT WALLS	6,500.00	6500.00	0.00	0.00%	0.00	6500.00	100.00	0.00	325.00
18.12	PATCH STRAIGHT WALLS	25,000.00	25000.00	0.00	0.00%	0.00	25000.00	100.00	0.00	1,250.00
18.13	FORM THICKENED WALL	30,000.00	25200.00	0.00	0.00%	0.00	25200.00	84.00	4,800.00	1,260.00
18.14	POUR THICKENED WALL	75,000.00	63000.00	0.00	0.00%	0.00	63000.00	84.00	12,000.00	3,150.00
18.15	STRIP THICKENED WALL	25,000.00	21000.00	0.00	0.00%	0.00	21000.00	84.00	4,000.00	1,050.00
18.16	CURE THICKENED WALL	2,500.00	2100.00	0.00	0.00%	0.00	2100.00	84.00	400.00	105.00
18.17	PATCH THICKENED WALL	10,000.00	8400.00	0.00	0.00%	0.00	8400.00	84.00	1,600.00	420.00
18.18	FORM WALKWAYS	18,500.00	18500.00	0.00	0.00%	0.00	18500.00	100.00	0.00	925.00
18.19	POUR WALKWAYS	25,000.00	25000.00	0.00	0.00%	0.00	25000.00	100.00	0.00	1,250.00
18.20	STRIP WALKWAYS	8,500.00	8500.00	0.00	0.00%	0.00	8500.00	100.00	0.00	425.00
18.21	EQUIPMENT PADS	7,800.00	0.00	3,900.00	50.00%	0.00	3900.00	50.00	3,900.00	195.00
18.22	SET RAILINGS	35,900.00	0.00	0.00	0.00%	0.00	0.00	0.00	35,900.00	0.00
18.23	LAYOUT PIPING	3,500.00	3500.00	0.00	0.00%	0.00	3500.00	100.00	0.00	175.00
18.24	INSTALL 8" SLUDGE DRAIN LINE	7,500.00	7500.00	0.00	0.00%	0.00	7500.00	100.00	0.00	375.00
18.25	INSTALL MUD VALVES	3,500.00	3500.00	0.00	0.00%	0.00	3500.00	100.00	0.00	175.00
18.26	CONCRETE PADS @ BLOWERS	3,000.00	3000.00	0.00	0.00%	0.00	3000.00	100.00	0.00	150.00
18.27	INSTALL ABOVE GRADE PIPING @ PUMPS	32,000.00	28800.00	1,600.00	5.00%	0.00	30400.00	95.00	1,600.00	1,520.00
18.28	INSTALL ABOVE GRADE PIPING @ BLOWERS	7,000.00	3500.00	1,400.00	20.00%	0.00	4900.00	70.00	2,100.00	245.00
18.29	INSTL ABOVE GRADE AIR PIPING @ SBR TANK	7,000.00	5600.00	0.00	0.00%	0.00	5600.00	80.00	1,400.00	280.00
18.30	INSTALL ABOVE GRADE OVERFLOW PIPING	40,000.00	24000.00	8,000.00	20.00%	0.00	32000.00	80.00	8,000.00	1,600.00
18.31	INSTALL PIPE SUPPORTS @ SBR TANKS	30,000.00	27000.00	0.00	0.00%	0.00	27000.00	90.00	3,000.00	1,350.00
18.32	PAINTING	60,000.00	12000.00	0.00	0.00%	0.00	12000.00	20.00	48,000.00	600.00
19	INSTALL OF OWNER FURNISHED SBR EQUIPMENT	164,200.00	146,825.00	0.00	0.00%	0.00	146,825.00	89.42	17,375.00	7,341.25
19.01	ACQUIRE ANCHORAGE	5,000.00	5000.00	0.00	0.00%	0.00	5000.00	100.00	0.00	250.00
19.02	UNLOAD OWNER FURNISHED EQUIPMENT	7,500.00	7500.00	0.00	0.00%	0.00	7500.00	100.00	0.00	375.00
19.03	LAYOUT EQUIPMENT	8,000.00	8000.00	0.00	0.00%	0.00	8000.00	100.00	0.00	400.00
19.04	INSTALL DECANTER SUPPORTS	10,500.00	10500.00	0.00	0.00%	0.00	10500.00	100.00	0.00	525.00
19.05	INSTALL DECANTERS	35,000.00	35000.00	0.00	0.00%	0.00	35000.00	100.00	0.00	1,750.00

19.06	INSTALL INFL. SLUDGE COLL. PIPES (FRP)	28,000.00	28000.00	0.00	0.00%	0.00	28000.00	100.00	0.00	1,400.00
19.07	INSTALL JET AERATION PIPE ASSEMBLY	18,200.00	18200.00	0.00	0.00%	0.00	18200.00	100.00	0.00	910.00
19.08	INSTALL PIPE SUPPORTS	7,500.00	5625.00	0.00	0.00%	0.00	5625.00	75.00	1,875.00	281.25
19.09	INSTALL 12" FILL LINE (FRP)	22,000.00	22000.00	0.00	0.00%	0.00	22000.00	100.00	0.00	1,100.00
19.10	INSTALL JET MOTIVE PUMPS	8,500.00	0.00	0.00	0.00%	0.00	0.00	0.00	8,500.00	0.00
19.11	INSTALL BLOWERS	14,000.00	7000.00	0.00	0.00%	0.00	7000.00	50.00	7,000.00	350.00
20	TERTIARY FILTERS	585,300.00	430,300.00	0.00	0.00%	0.00	430,300.00	73.52	155,000.00	21,515.00
20.01	LAYOUT FLOOR	3,500.00	3500.00	0.00	0.00%	0.00	3500.00	100.00	0.00	175.00
20.02	FORM FLOOR	5,500.00	5500.00	0.00	0.00%	0.00	5500.00	100.00	0.00	275.00
20.03	INSTALL REBAR	6,500.00	6500.00	0.00	0.00%	0.00	6500.00	100.00	0.00	325.00
20.04	POUR FLOOR	25,000.00	25000.00	0.00	0.00%	0.00	25000.00	100.00	0.00	1,250.00
20.05	STRIP FORMS	4,500.00	4500.00	0.00	0.00%	0.00	4500.00	100.00	0.00	225.00
20.06	FORM WALLS	35,000.00	35000.00	0.00	0.00%	0.00	35000.00	100.00	0.00	1,750.00
20.07	INSTALL REBAR	30,000.00	30000.00	0.00	0.00%	0.00	30000.00	100.00	0.00	1,500.00
20.08	DRILL/SET DOWELS @ WALLS	10,300.00	10300.00	0.00	0.00%	0.00	10300.00	100.00	0.00	515.00
20.09	FORM CHANNEL WALLS	5,000.00	5000.00	0.00	0.00%	0.00	5000.00	100.00	0.00	250.00
20.10	GRATES AND RAILS	10,000.00	7500.00	0.00	0.00%	0.00	7500.00	75.00	2,500.00	375.00
20.11	PAINTING AND COATING	25,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	25,000.00	0.00
20.12	MECHANICAL WORK @ TERTIARY FILTERS	425,000.00	297500.00	0.00	0.00%	0.00	297500.00	70.00	127,500.00	14,875.00
21	TERTIARY FILTER AIR COMPRESSORS	33,900.00	33,900.00	0.00	0.00%	0.00	33,900.00	100.00	0.00	1,695.00
21.01	ACQUIRE NEW AIR COMPRESSORS	29,400.00	29400.00	0.00	0.00%	0.00	29400.00	100.00	0.00	1,470.00
21.02	REMOVE OLD AIR COMPRESSORS	2,000.00	2000.00	0.00	0.00%	0.00	2000.00	100.00	0.00	100.00
21.03	INSTALL NEW AIR COMPRESSORS	2,500.00	2500.00	0.00	0.00%	0.00	2500.00	100.00	0.00	125.00
22	AEROBIC DIGESTERS	1,983,300.00	1,925,300.00	9,750.00	0.49%	0.00	1,935,050.00	97.57	48,250.00	96,752.50
22.01	DRILL/SET DOWELS	5,000.00	5000.00	0.00	0.00%	0.00	5000.00	100.00	0.00	250.00
22.02	LAYOUT SLAB	6,500.00	6500.00	0.00	0.00%	0.00	6500.00	100.00	0.00	325.00
22.03	FORM FLOOR	130,000.00	130000.00	0.00	0.00%	0.00	130000.00	100.00	0.00	6,500.00
22.04	INSTALL REBAR	215,000.00	215000.00	0.00	0.00%	0.00	215000.00	100.00	0.00	10,750.00
22.05	POUR SLAB	250,000.00	250000.00	0.00	0.00%	0.00	250000.00	100.00	0.00	12,500.00
22.06	STRIP SLAB	50,000.00	50000.00	0.00	0.00%	0.00	50000.00	100.00	0.00	2,500.00
22.07	CURE SLAB	20,000.00	20000.00	0.00	0.00%	0.00	20000.00	100.00	0.00	1,000.00
22.08	ASSEMBLE/DISASSEMBLE WALL FORMS	85,000.00	85000.00	0.00	0.00%	0.00	85000.00	100.00	0.00	4,250.00
22.09	FORM WALLS	140,000.00	140000.00	0.00	0.00%	0.00	140000.00	100.00	0.00	7,000.00
22.10	INSTALL REBAR	175,000.00	175000.00	0.00	0.00%	0.00	175000.00	100.00	0.00	8,750.00
22.11	POUR WALLS	285,000.00	285000.00	0.00	0.00%	0.00	285000.00	100.00	0.00	14,250.00
22.12	STRIP WALLS	80,000.00	80000.00	0.00	0.00%	0.00	80000.00	100.00	0.00	4,000.00
22.13	CURE WALLS	25,000.00	25000.00	0.00	0.00%	0.00	25000.00	100.00	0.00	1,250.00
22.14	SET RAILINGS	65,000.00	52000.00	9,750.00	15.00%	0.00	61750.00	95.00	3,250.00	3,087.50

22.15	SET STAIRCASE	45,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	45,000.00	0.00
22.16	PAINTING AND COATING	351,800.00	351800.00	0.00	0.00%	0.00	351800.00	100.00	0.00	17,590.00
22.17	WATERPROOFING	55,000.00	55000.00	0.00	0.00%	0.00	55000.00	100.00	0.00	2,750.00
23	AEROBIC DIGESTER MECHANICAL EQUIPMENT	1,598,900.00	1,207,450.00	143,750.00	8.99%	0.00	1,351,200.00	84.51	247,700.00	67,560.00
23.01	LAYOUT EQUIPMENT	2,500.00	2500.00	0.00	0.00%	0.00	2500.00	100.00	0.00	125.00
23.02	INSTALL DECANT SUPPORTS	2,500.00	2500.00	0.00	0.00%	0.00	2500.00	100.00	0.00	125.00
23.03	PURCHASE & INSTALL DECANT PIPES AND ARM	75,000.00	75000.00	0.00	0.00%	0.00	75000.00	100.00	0.00	3,750.00
23.04	INSTALL DIGESTER FOAM CONTROL PIPE	20,000.00	20000.00	0.00	0.00%	0.00	20000.00	100.00	0.00	1,000.00
23.05	INSTALL FOAM CONTROL PIPE (4" DIP)	25,000.00	25000.00	0.00	0.00%	0.00	25000.00	100.00	0.00	1,250.00
23.06	INSTALL FOAM SPRAY NOZZLES	6,000.00	6000.00	0.00	0.00%	0.00	6000.00	100.00	0.00	300.00
23.07	PURCHASE AND INSTALL AIR PIPING (SST)	120,000.00	120000.00	0.00	0.00%	0.00	120000.00	100.00	0.00	6,000.00
23.08	BUBBLER DIFFUSERS (5%)	3,500.00	3500.00	0.00	0.00%	0.00	3500.00	100.00	0.00	175.00
23.09	BUBBLER DIFFUSERS (75%)	52,000.00	52000.00	0.00	0.00%	0.00	52000.00	100.00	0.00	2,600.00
23.10	BUBBLER DIFFUSERS (10%)	7,000.00	7000.00	0.00	0.00%	0.00	7000.00	100.00	0.00	350.00
23.11	BUBBLER DIFFUSERS (10%)	7,000.00	7000.00	0.00	0.00%	0.00	7000.00	100.00	0.00	350.00
23.12	INSTALL COARSE BUBBLER DIFFUSERS	6,500.00	6500.00	0.00	0.00%	0.00	6500.00	100.00	0.00	325.00
23.13	INSTALL PIPE SUPPORTS	15,000.00	15000.00	0.00	0.00%	0.00	15000.00	100.00	0.00	750.00
23.14	INSTALL SLIDE GATES	5,000.00	4750.00	0.00	0.00%	0.00	4750.00	95.00	250.00	237.50
23.15	PURCHASE AND INSTALL COVERS	125,000.00	0.00	118,750.00	95.00%	0.00	118750.00	95.00	6,250.00	5,937.50
23.16	PURCHASE AND INSTALL BLOWERS	220,000.00	198000.00	0.00	0.00%	0.00	198000.00	90.00	22,000.00	9,900.00
23.17	INSTALL UNDERGROUND AIR PIPING	12,000.00	12000.00	0.00	0.00%	0.00	12000.00	100.00	0.00	600.00
23.18	INSTALL PIPING @ BLOWERS	12,500.00	12500.00	0.00	0.00%	0.00	12500.00	100.00	0.00	625.00
23.19	INSTALL PUMPS	5,000.00	0.00	4,000.00	80.00%	0.00	4000.00	80.00	1,000.00	200.00
23.20	INSTALL DIGESTER PIPING @ PUMPS	30,000.00	12000.00	15,000.00	50.00%	0.00	27000.00	90.00	3,000.00	1,350.00
23.21	INSTALL UNDERGROUND 6" WAS PIPE	15,000.00	15000.00	0.00	0.00%	0.00	15000.00	100.00	0.00	750.00
23.22	INSTALL UNDERGROUND DI PIPING	5,000.00	5000.00	0.00	0.00%	0.00	5000.00	100.00	0.00	250.00
23.23	PURCHASE AND INSTALL POLYMER SYSTEM	29,900.00	14950.00	0.00	0.00%	0.00	14950.00	50.00	14,950.00	747.50
23.24	INSTALL WATER PIPE	20,000.00	15000.00	3,000.00	15.00%	0.00	18000.00	90.00	2,000.00	900.00
23.25	INSTALL/REPL PIPING @ EXISTING DIGESTERS	12,500.00	0.00	0.00	0.00%	0.00	0.00	0.00	12,500.00	0.00
23.26	PURCHASE SLUDGE PUMPS (6P-01 - 04)	80,000.00	80000.00	0.00	0.00%	0.00	80000.00	100.00	0.00	4,000.00
23.27	PURCHASE PIPING @ DIGESTERS	200,000.00	200000.00	0.00	0.00%	0.00	200000.00	100.00	0.00	10,000.00
23.28	PURCHASE SLUDGE EFFLUENT PUMP (6P-05)	15,000.00	15000.00	0.00	0.00%	0.00	15000.00	100.00	0.00	750.00
23.29	CORE WALLS	3,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	3,000.00	0.00
23.30	INSTALL PIPING INSIDE TANKS	90,000.00	90000.00	0.00	0.00%	0.00	90000.00	100.00	0.00	4,500.00
23.31	SET STAIRCASE	12,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	12,000.00	0.00

23.32	SET RAILINGS	20,000.00	16000.00	3,000.00	15.00%	0.00	19000.00	95.00	1,000.00	950.00
23.33	TESTING AND STARTUP	30,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	30,000.00	0.00
23.34	PURCHASE AND INSTALL CANOPY	25,000.00	1250.00	0.00	0.00%	0.00	1250.00	5.00	23,750.00	62.50
23.35	PAINTING AND COATING	290,000.00	174000.00	0.00	0.00%	0.00	174000.00	60.00	116,000.00	8,700.00
24	INFLUENT PUMP STATION ELECTRICAL	18,900.00	4,725.00	0.00	0.00%	0.00	4,725.00	25.00	14,175.00	236.25
24.01	ELECTRICAL MODIFICATIONS - INFLUENT PS	18,900.00	4725.00	0.00	0.00%	0.00	4725.00	25.00	14,175.00	236.25
25	HEADWORKS ELECTRICAL	9,900.00	0.00	0.00	0.00%	0.00	0.00	0.00	9,900.00	0.00
25.01	ELECTRICAL MODIFICATIONS - HEADWORKS	9,900.00	0.00	0.00	0.00%	0.00	0.00	0.00	9,900.00	0.00
26	PRIMARY SEDIMENTATION ELECTRICAL	308,000.00	93,750.00	60,000.00	19.48%	0.00	153,750.00	49.92	154,250.00	7,687.50
26.01	F&I COND. & PLBOX PRIMARY SED. TANK	120,000.00	42000.00	60,000.00	50.00%	0.00	102000.00	85.00	18,000.00	5,100.00
26.02	F&I CONDUIT PRIMARY SED. GALLERY	135,000.00	33750.00	0.00	0.00%	0.00	33750.00	25.00	101,250.00	1,687.50
26.03	FURN. LIGHT FIX. PRIM. SED. TANK/GALLERY	18,000.00	18000.00	0.00	0.00%	0.00	18000.00	100.00	0.00	900.00
26.04	INSTL LIGHT FIX. PRIM. SED. TANK/GALLERY	5,500.00	0.00	0.00	0.00%	0.00	0.00	0.00	5,500.00	0.00
26.05	FURNISH ELECTRICAL SWGR - SED. TANK	6,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	6,000.00	0.00
26.06	INSTL ELECT. SWGR - SED. TANK/GALLERY	1,500.00	0.00	0.00	0.00%	0.00	0.00	0.00	1,500.00	0.00
26.07	WIRING & TERMINATIONS - SED. TANK	10,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	10,000.00	0.00
26.08	WIRING & TERMINATIONS - SED. GALLERY	12,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	12,000.00	0.00
27	EQ BASIN ELECTRICAL	116,400.00	116,400.00	0.00	0.00%	0.00	116,400.00	100.00	0.00	5,820.00
27.01	FURNISH & INSTALL CONDUIT - EQ. BASIN	40,000.00	40000.00	0.00	0.00%	0.00	40000.00	100.00	0.00	2,000.00
27.02	INST. NEW BREAKERS EX. PANELS - EQ BASIN	3,400.00	3400.00	0.00	0.00%	0.00	3400.00	100.00	0.00	170.00
27.03	F&I NEW TOSHIBA VFD - EQ BASIN	67,000.00	67000.00	0.00	0.00%	0.00	67000.00	100.00	0.00	3,350.00
27.04	WIRING & TERMINATIONS - EQ BASIN	6,000.00	6000.00	0.00	0.00%	0.00	6000.00	100.00	0.00	300.00
28	SBR ELECTRICAL WORK	234,500.00	160,325.00	74,175.00	31.63%	0.00	234,500.00	100.00	0.00	11,725.00
28.01	F&I CONDUIT & PULL BOXES - SBR	154,000.00	154000.00	0.00	0.00%	0.00	154000.00	100.00	0.00	7,700.00
28.02	FURNISH ELECTRICAL SWGR - SBR	4,500.00	1125.00	3,375.00	75.00%	0.00	4500.00	100.00	0.00	225.00
28.03	INSTALL ELECTRICAL SWGR - SBR	68,000.00	0.00	68,000.00	100.00%	0.00	68000.00	100.00	0.00	3,400.00
28.04	WIRING & TERMINATIONS - SBR	8,000.00	5200.00	2,800.00	35.00%	0.00	8000.00	100.00	0.00	400.00
29	TERT. FILTER & AIR COMPRESSOR ELECTRICAL	13,600.00	13,600.00	0.00	0.00%	0.00	13,600.00	100.00	0.00	680.00
29.01	CONDUIT & WIRE - TERT FILTER & AIR COMP	13,600.00	13600.00	0.00	0.00%	0.00	13600.00	100.00	0.00	680.00

30	AEROBIC DIGESTER AND ASSC. EQUIP ELECT	54,200.00	27,100.00	0.00	0.00%	0.00	27,100.00	50.00	27,100.00	1,355.00
30.01	CONDUIT & WIRE - AEROBIC DIGESTER	54,200.00	27,100.00	0.00	0.00%	0.00	27,100.00	50.00	27,100.00	1,355.00
31	SITE ELECTRICAL, SCE SERVICE, AND INSTR	899,500.00	368,500.00	45,000.00	5.00%	0.00	413,500.00	45.97	486,000.00	20,675.00
31.01	CONTROL SYSTEM ENGINEERING & DRAWINGS	20,000.00	20,000.00	0.00	0.00%	0.00	20,000.00	100.00	0.00	1,000.00
31.02	FURNISH FIELD INSTRUMENTS	120,000.00	120,000.00	0.00	0.00%	0.00	120,000.00	100.00	0.00	6,000.00
31.03	FURNISH MCC-1, MCC-2, VFD AND BUCKETS	160,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	160,000.00	0.00
31.04	FURNISH & INSTALL PRECAST PULL BOXES	114,500.00	57,250.00	0.00	0.00%	0.00	57,250.00	50.00	57,250.00	2,862.50
31.05	ELECTRICAL DUCTBANK TERTIARY FILTER	50,000.00	40,000.00	0.00	0.00%	0.00	40,000.00	80.00	10,000.00	2,000.00
31.06	ELECTRICAL DUCTBANK AEROBIC DIGESTOR	60,000.00	48,000.00	0.00	0.00%	0.00	48,000.00	80.00	12,000.00	2,400.00
31.07	ELECTRICAL DUCTBANK CHEMICAL HANDLING	30,000.00	25,500.00	0.00	0.00%	0.00	25,500.00	85.00	4,500.00	1,275.00
31.08	ELECTRICAL DUCTBANK PRIMARY SED	55,000.00	2,750.00	0.00	0.00%	0.00	2,750.00	5.00	52,250.00	137.50
31.09	ELECTRICAL DUCTBANK SBR'S	55,000.00	55,000.00	0.00	0.00%	0.00	55,000.00	100.00	0.00	2,750.00
31.10	INSTALL WIRE DUCTBANKS TERTIARY FILTER	40,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	40,000.00	0.00
31.11	INSTALL WIRE DUCTBANKS AEROBIC DIGESTOR	40,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	40,000.00	0.00
31.12	INSTALL WIRE DUCTBANKS CHEMICAL HANDLING	35,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	35,000.00	0.00
31.13	INSTALL WIRE DUCTBANK PRIMARY SED	35,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	35,000.00	0.00
31.14	INSTALL WIRE DUCTBANK SBR'S	45,000.00	0.00	45,000.00	100.00%	0.00	45,000.00	100.00	0.00	2,250.00
31.15	TESTING AND STARTUP ASSISTANCE	30,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	30,000.00	0.00
31.16	AS-BUILT, O&M, AND CLOSEOUT	10,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	10,000.00	0.00
32	OVERALL PROJECT TESTING, CLEANUP, ETC	39,600.00	1,750.00	0.00	0.00%	0.00	1,750.00	4.42	37,850.00	87.50
32.01	STARTUP AND TESTING	35,000.00	1,750.00	0.00	0.00%	0.00	1,750.00	5.00	33,250.00	87.50
32.02	FINAL CLEANUP AND PUNCH LIST	4,600.00	0.00	0.00	0.00%	0.00	0.00	0.00	4,600.00	0.00
C01	CHANGE ORDER #01	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
C02	CHANGE ORDER #02	17,720.77	0.00	0.00	0.00%	0.00	0.00	0.00	17,720.77	0.00
C02.01	MCC MODIFICATIONS	17,720.77	0.00	0.00	0.00%	0.00	0.00	0.00	17,720.77	0.00
C03	CHANGE ORDER #03	94,137.69	0.00	70,603.27	75.00%	0.00	70,603.27	75.00	23,534.42	3,530.16
C03.01	ELECTRICAL DESIGN REVISIONS	94,137.69	0.00	70,603.27	75.00%	0.00	70,603.27	75.00	23,534.42	3,530.16
C04	CHANGE ORDER #04	6,564.08	0.00	0.00	0.00%	0.00	0.00	0.00	6,564.08	0.00
C04.01	R&R VALVE STEM EXTENSIONS IN INFLUENT	6,564.08	0.00	0.00	0.00%	0.00	0.00	0.00	6,564.08	0.00
C1.01	ALUMINUM COVER DESIGN CHANGE	28,980.07	0.00	0.00	0.00%	0.00	0.00	0.00	28,980.07	0.00
TOTAL:		16,591,902.61	10,305,970.00	761,758.27	4.59%	0.00	11067728.27	66.71	5,524,174.34	553,386.41

PAYMENT APPLICATION DETAILS

Customer: TEMESCAL VALLEY WATER DISTRICT

Application Number: 14

Project: C1916-WATER RECLAMATION PLANT PHASE IV

For Period Ending: 12/31/2020

A	B	C	Work Completed			F	G		H	I
			Scheduled	From Previous	This Period		Total Percent	Materials		
Item Number - Description		Value	Application	Value	this Period	Presently Stored	and Stored To Date	%		Value
01	MOB, BONDS, SOV, PROJECT SCHEDULE	820,000.00	752,500.00	3,000.00	0.37%	0.00	755,500.00	92.13	64,500.00	37,775.00
02	SHEETING, SHORING, AND BRACING	6,100.00	5,185.00	305.00	5.00%	0.00	5,490.00	90.00	610.00	274.50
03	EROSION CONTROL	55,700.00	46,775.00	1,785.00	3.20%	0.00	48,560.00	87.18	7,140.00	2,428.00
04	SURVEY	24,200.00	19,360.00	2,420.00	10.00%	0.00	21,780.00	90.00	2,420.00	1,089.00
05	MAINTENANCE OF PLANT OPERATIONS	41,900.00	31,425.00	2,095.00	5.00%	0.00	33,520.00	80.00	8,380.00	1,676.00
06	SCE CONDUIT AND PULL BOX INSTALLATION	231,100.00	212,525.00	0.00	0.00%	0.00	212,525.00	91.96	18,575.00	10,626.25
07	DEMO, REMOVAL, ABANDONMENT IN PLACE, ETC	142,600.00	56,200.00	82,860.00	58.11%	0.00	139,060.00	97.52	3,540.00	6,953.00
08	YARD PIPING, VALVES, AND APPURTENANCES	1,453,900.00	1,111,250.00	94,750.00	6.52%	0.00	1,206,000.00	82.95	247,900.00	60,300.00
09	GRADING	454,900.00	296,465.00	94,365.00	20.74%	0.00	390,830.00	85.92	64,070.00	19,541.50
10	ASPHALT FINE GRADING, ETC.	219,100.00	0.00	0.00	0.00%	0.00	0.00	0.00	219,100.00	0.00
11	CONSTRUCTION SEQUENCING	48,700.00	48,700.00	0.00	0.00%	0.00	48,700.00	100.00	0.00	2,435.00
12	EQ BYPASS VAULT INCLUDING PIPING	153,700.00	153,700.00	0.00	0.00%	0.00	153,700.00	100.00	0.00	7,685.00
13	INFLUENT PUMP STATION	339,300.00	313,800.00	0.00	0.00%	0.00	313,800.00	92.48	25,500.00	15,690.00
14	HEADWORKS WASHER/COMPACTOR, ETC.	263,800.00	206,400.00	0.00	0.00%	0.00	206,400.00	78.24	57,400.00	10,320.00
15	PRIMARY SEDIMENTATION TANK	3,190,200.00	0.00	60,000.00	1.88%	0.00	60,000.00	1.88	3,130,200.00	3,000.00
16	SED TANK & DIGESTERS BIOFILTER SYSTEMS	695,800.00	434,560.00	0.00	0.00%	0.00	434,560.00	62.45	261,240.00	21,728.00
17	EQUALIZATION BASIN PUMP STATION	336,200.00	334,200.00	2,000.00	0.59%	0.00	336,200.00	100.00	0.00	16,810.00
18	SBR TANKS AND EQUIPMENT PADS	1,907,100.00	1,753,000.00	14,900.00	0.78%	0.00	1,767,900.00	92.70	139,200.00	88,395.00
19	INSTALL OF OWNER FURNISHED SBR EQUIPMENT	164,200.00	146,825.00	0.00	0.00%	0.00	146,825.00	89.42	17,375.00	7,341.25
20	TERTIARY FILTERS	585,300.00	430,300.00	0.00	0.00%	0.00	430,300.00	73.52	155,000.00	21,515.00
21	TERTIARY FILTER AIR COMPRESSORS	33,900.00	33,900.00	0.00	0.00%	0.00	33,900.00	100.00	0.00	1,695.00
22	AEROBIC DIGESTERS	1,983,300.00	1,925,300.00	9,750.00	0.49%	0.00	1,935,050.00	97.57	48,250.00	96,752.50
23	AEROBIC DIGESTER MECHANICAL EQUIPMENT	1,598,900.00	1,207,450.00	143,750.00	8.99%	0.00	1,351,200.00	84.51	247,700.00	67,560.00

24	INFLUENT PUMP STATION ELECTRICAL	18,900.00	4,725.00	0.00	0.00%	0.00	4,725.00	25.00	14,175.00	236.25
25	HEADWORKS ELECTRICAL	9,900.00	0.00	0.00	0.00%	0.00	0.00	0.00	9,900.00	0.00
26	PRIMARY SEDIMENTATION ELECTRICAL	308,000.00	93,750.00	60,000.00	19.48%	0.00	153,750.00	49.92	154,250.00	7,687.50
27	EQ BASIN ELECTRICAL	116,400.00	116,400.00	0.00	0.00%	0.00	116,400.00	100.00	0.00	5,820.00
28	SBR ELECTRICAL WORK	234,500.00	160,325.00	74,175.00	31.63%	0.00	234,500.00	100.00	0.00	11,725.00
29	TERT. FILTER & AIR COMPRESSOR ELECTRICAL	13,600.00	13,600.00	0.00	0.00%	0.00	13,600.00	100.00	0.00	680.00
30	AEROBIC DIGESTER AND ASSC. EQUIP ELECT	54,200.00	27,100.00	0.00	0.00%	0.00	27,100.00	50.00	27,100.00	1,355.00
31	SITE ELECTRICAL, SCE SERVICE, AND INSTR	899,500.00	368,500.00	45,000.00	5.00%	0.00	413,500.00	45.97	486,000.00	20,675.00
32	OVERALL PROJECT TESTING, CLEANUP, ETC	39,600.00	1,750.00	0.00	0.00%	0.00	1,750.00	4.42	37,850.00	87.50
C01	CHANGE ORDER #01	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
C02	CHANGE ORDER #02	17,720.77	0.00	0.00	0.00%	0.00	0.00	0.00	17,720.77	0.00
C03	CHANGE ORDER #03	94,137.69	0.00	70,603.27	75.00%	0.00	70,603.27	75.00	23,534.42	3,530.16
C04	CHANGE ORDER #04	6,564.08	0.00	0.00	0.00%	0.00	0.00	0.00	6,564.08	0.00
TOTAL:		16,591,902.61	10,305,970.00	761,758.27	4.59%	0.00	11067728.27	66.71	5,524,174.34	553,386.41

MEMORANDUM

DATE: January 26, 2021
TO: Board of Directors
Temescal Valley Water District
FROM: General Manager
SUBJECT: Water Reclamation Facility Flow EQ Cover
Supplier: Layfield
TVWD CAP Project No. S-1-2020

BACKGROUND

This request is for the final invoice to Layfield for the completed work on the FEB covers.

Project Summary

Approved Capital Cost- \$470,000.00

Approved PO - \$474,540.00

Contingency for unknown repairs- \$10,000.00

Total Approved Amount \$484,540.00

Total Cost of Project with CO1 and CO2 \$478,571.97

Paid to date ~~-\$243,888.30~~

Due Contractor \$234,683.67

RECOMMENDATION

It is recommended that the Board of Directors:

1. Authorize final Payment to Layfield USA Corporation in the amount of \$234,683.67

Respectfully submitted,



Jeff Pape
General Manager



Debbie 619-249-2335

INVOICE NO E09510

DATE 11/18/20

Layfield USA Corporation

18417 72nd Ave South, Kent, WA 98032, USA
10038 Marathon Parkway, Lakeside, CA 92040, USA

TEL (425) 254-1075 TOLL FREE 1-800-798-8888 FAX (425) 254-1575
TEL (619) 562-1200 TOLL FREE 1-800-377-8404 FAX (619) 562-1150

PLEASE REMIT TO 10038 MARATHON PARKWAY, LAKESIDE, CA 92040, USA

SOLD TO: TEMESCAL VALLEY WATER DISTRICT
22646 TEMESCAL CANYON RD
CORONA, CA 92883

CORONA, RIVERSIDE, CA

SHIP TO: TWWR FLOATING COVERS
REPLACEMENT
22646 TEMESCAL CANYON ROAD
TEMESCAL VALLEY, CA 92883

TEMESCAL VALLEY, RIVERSIDE, CA

TERMS: NET 30 DAYS
USA

FREIGHT TERMS:

TYPE

Customer No.	Customer PO No.	Sales Order No.	Tax Payer ID#	Geo Area	Sales Terr.	Page No.	
8LWD226	3835	E07549	98-0421383	S	62	1	
Product Code	Description	U/M	Order Qty	Ship Qty	Unit price	Per	Amount

21-021P TEMESCAL VALLEY FLOORING COVER F EA 1.000 1.000 234 683.670 EA 234,683.67
 PROFORMA NO. 2
 11/1/2020 THROUGH 11/12/2020

STANDARD TERMS & CONDITIONS OF SALE

LAYFIELD USA CORP. (The Seller)

CONTRACTUAL TERMS AND CONDITIONS REPLACE THE TERMS AND CONDITIONS ON THIS INVOICE.

The offer to sell or purchase, order acknowledgment, order acceptance or sale of any products is conditioned upon the terms contained in this instrument. Any additional or different terms proposed by Buyer are rejected and non-binding upon Seller unless specifically agreed to in writing by the Seller. The Seller warrants the products sold to be in accordance with the Seller's published specification, for a period of twelve (12) months following shipment. Seller neither makes nor intends, nor does it authorize any agent or representative to make any other warranties, expressed or implied, and it expressly excluded and disclaims all implied warranties of merchantability and fitness for a particular purpose. The Seller shall in no event be liable for the cost of field labour or for any costs incurred by the buyer in returning the goods to the Seller. The Seller shall in no event be liable to the Buyer or any third party for special, incidental, or consequential damages for, resulting from, or in connection with, any breach of warranty or any loss resulting from the use of the Product by the Buyer. Should the Product prove so defective that repair or replacement is not practical, the Buyer's sole and exclusive remedy shall be the refund of the purchase price upon its return of the Product to the Seller. It is the Buyer's responsibility to ensure that the design into which the Product will be used is properly engineered and the Product properties are adequate for the installation. Should the Product be used in an application where the property or public safety could be endangered the Buyer warrants that the design of the Product has been engineered by a competent engineer with experience in the design of the Product. Unless specifically agreed to in writing, the Seller shall not be responsible for the results of any technical advice provided free of charge in connection with the design, installation, or use of the Product. The Seller makes no warranty against patent infringement.

The Buyer shall carefully inspect the condition of the Product on receipt and shall notify the Seller in writing before the Product has been covered up or put out of view, of any deficiencies, shortages, or defects, and provide the Seller an opportunity to inspect these deficiencies. Any error in workmanship, defects in material, or nonconformities between merchandise ordered and that delivered must be reported to us within 48 hours. A 20% restocking charge will be levied on all authorized returned standard resale roll goods. A minimum of a 50% restocking charge will be levied on all custom fabricated goods and be subject to the Seller's sole discretion. Upon written consent of the Seller, such goods may be returned to the Seller's designated location, freight prepaid, and by a carrier designated by the Seller. Unless otherwise expressly agreed upon in writing, the Products sold hereunder shall be subject to the Seller's standard specifications, manufacturing variations, and tolerances. Our legal liability is limited to the cost of the material supplied, and freight, if applicable. The Seller shall not be responsible for any delays in delivery or failures in manufacturing caused by contingencies beyond the Seller's reasonable control, including, but not limited to, strikes, fire, flood, embargo, war, governmental regulations, or shortages of raw materials, fuels or transportation. Acceptance of order and delivery is subject to the availability of material at time of order. Prices exclude all local, Provincial, State or Federal sales taxes. Prices are firm for 30 days. Payment is net 30 days O.A.C. Interest shall be charged at 1.5% per month on overdue balances.

INVOICE AMOUNT	234,683.67
RETENTION	0.00
TOTAL DUE	234,683.67

CUSTOMER COPY

STRATEGIC LOCATIONS ACROSS NORTH AMERICA

BILLING SCHEDULE/PROFORMA

Project: Temescal Valley Floating Cover Replacement
Location: 22646 Temescal Canyon Road
Job No: 21-021P
PO: PO# 3835

Proforma No: 2
Period Covered: 11/1/2020-11/12/2020

Customer:
Temescal Valley Water District
22646 Temescal Canyon Road
Temescal Valley, CA 92883-4106

Email: ADMIN@TEMESCALVWD.COM

ITEM NO.	DESCRIPTION	BID QTY.	UNIT	BID UNIT PRICE	BID AMOUNT	COMPLETED PREVIOUSLY	\$ INVOICED PREVIOUSLY	COMPLETED THIS PERIOD	\$ INVOICED THIS PERIOD	COMPLETED TO DATE	% Complete	\$ INVOICED TO DATE
1	Mobilization	1.00		1,860.00	1,860.00	100.0%	1,860.00		-	100.0%	100.0%	1,860.00
2	Demolition of Existing Cover	3.00		10,920.00	32,760.00	66.0%	21,821.60	34.0%	11,138.40	100.0%	100.0%	32,760.00
3	Liner de-sludging & cleaning	3.00		13,670.00	41,010.00	66.0%	27,068.60	34.0%	13,943.40	100.0%	100.0%	41,010.00
4	Reservoir Cover System	3.00		120,980.00	362,940.00	50.0%	181,470.00	50.0%	181,470.00	100.0%	100.0%	362,940.00
5	Rain Removal System	3.00		11,980.00	35,970.00	33.0%	11,870.10	67.0%	24,099.90	100.0%	100.0%	35,970.00
6												

NOT COMPLETE
-35,970
1

Change Orders												
CO # 1	Repairs made on existing liner	1.00	T&M	1,853.75	1,853.75		-	100.0%	1,853.75	100.0%	100.0%	1,853.75
CO # 2	Repairs Made to PVC Cage on Northwest Pond	1.00	T&M	2,178.22	2,178.22		-	100.0%	2,178.22	100.0%	100.0%	2,178.22
TOTAL - BASE CONTRACT					\$ 478,571.97		\$ 243,888.30		\$ 234,683.67	100%	100%	\$ 478,571.97

Retention %	0%	TOTAL \$	243,888.30	TOTAL \$	234,683.67	TOTAL \$	478,571.97
		Retention \$		Retention \$	-	Retention \$	-
		PREVIOUS NET BILLING \$	243,888.30	CURRENT NET BILLING \$	234,683.67	TO DATE NET BILLING \$	478,571.97

PD
234,683.67
- 35,970.00
198,713.67
OK
AMY

Joseph Nace

Joseph Nace - Service Superintendent
Layfield USA Corporation

11/19/20

Date



LAYFIELD USA CORPORATION

PREVALING 2-19-20 Rev OC

■ 10038 Marathon Parkway, Lakeside, CA 92040
 ■ Toll Free: 1 800 377-8404

■ Phone: (619) 562-1200 ■ Web: www.layfieldgroup.com
 ■ Fax: (619) 562-1150 ■ E-Mail: sang@layfieldgroup.com

Prevailing Wage Cost Summary Sheet

Project Location: Temescal WWTP

Job No: 21-021P

Project Name: Temescal Valley Floating Cover Replacement

LABOR:	Rate / Hr	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Hrs	Labor Cost
1 Project Manager	\$ 165.00								0	\$ -
2 Superintendent	\$ 130.00								0	\$ -
3 Superintendent OT	\$ 155.00								0	\$ -
4 Superintendent Travel*	\$ 55.00								0	\$ -
5 Foreman/Technician	\$ 120.00	12							12	\$ 1,440.00
6 Technician OT	\$ 145.00								0	\$ -
7 Technician Travel*	\$ 55.00								0	\$ -
8 Shop Labor	\$ 95.00								0	\$ -
TOTAL LABOR COST									\$ 1,440.00	

EQUIPMENT:	Rate / Hr	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Hrs	Labor Cost
9 Pick-Up / Van	\$ 175.00								0	\$ -
10 6x6 ATV	\$ 145.00								0	\$ -
11 Deck/Cargo Trailer	\$ 75.00								0	\$ -
12 Scaffolding	\$ 115.00								0	\$ -
13 Extrusion Welder	\$ 150.00								0	\$ -
14 Wedge Welder	\$ 150.00								0	\$ -
15 Deployment Equipment	\$ 60.00								0	\$ -
16 QA/QC Equipment	\$ 120.00								0	\$ -
17 5 KW Generator	\$ 80.00	1							1	\$ 80.00
18 15 KW Towable Generator	\$ 245.00								0	\$ -
19 Misc Tools & equipment	\$ 80.00								0	\$ -
20 Leister	\$ 25.00	3							3	\$ 75.00
21 Hilti Drill	\$ 40.00								0	\$ -
22 Compressor	\$ 155.00								0	\$ -
23 Electronic Leak Location	\$ 1,150.00								0	\$ -
TOTAL EQUIPMENT COST									\$ 155.00	

MILEAGE:	Rate / Hr	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Hrs	Labor Cost
24 Vehicle mileage	\$ 0.72								0	\$ -

MATERIALS/EXPENSES:	Unit	Qty	Cost	Sub-Total	15%	Total
25 Lodging	Night	0	TBD	TBD	TBD	TBD
26 Per Diem per Crew Member	Ea	0	50.00	\$ -	\$ -	\$ -
27 Travel Expenses (i.e. airfare)	Ea	0	TBD	TBD	TBD	TBD
28 Freight	Ea	0	TBD	TBD	TBD	TBD
29		0	0.00	\$ -	\$ -	\$ -
30 Material	LS	1	225.00	\$ 225.00	\$ 33.75	\$ 258.75
31		0	0.00	\$ -	\$ -	\$ -
32		0	0.00	\$ -	\$ -	\$ -
33		0	0.00	\$ -	\$ -	\$ -
34		0	0.00	\$ -	\$ -	\$ -
35		0	0.00	\$ -	\$ -	\$ -
TOTAL MATERIAL COST				\$ 225.00	\$ 33.75	\$ 258.75

TOTALS	
LABOR	\$ 1,440.00
EQUIPMENT	\$ 155.00
MILEAGE	\$ -
MATERIAL/EXPENSES	\$ 258.75
TOTAL CHARGES	\$ 1,853.75

Plus Tax Where Applicable

*Non-work days, standby charges, and/or travel

Owner/GC Responsible Person _____ Date _____ Layfield Onsite Rep. _____ Date _____



LAYFIELD USA CORPORATION

PREVAILING 2-18-20 Rev OC

■ 10038 Marathon Parkway, Lakeside, CA 92040
 ■ Toll Free: 1 800 377-8404

■ Phone: (619) 562-1200 ■ Web: www.layfieldgroup.com
 ■ Fax: (619) 562-1150 ■ E-Mail: san@layfieldgroup.com

Change Order # 2 repair damaged inlet cover cage

Project Location: Temescal, CA

Job No: 21-021

Project Name: Temescal WWTP

LABOUR:		Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Hrs	Labour Cost
1	Foreman/Technician	\$ 120.00	2	4					6	\$ 720.00
2	Shop Labour	\$ 95.00		2					2	\$ 190.00
TOTAL LABOUR COST										\$ 910.00

EQUIPMENT:		Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Hrs	Equipment Cost
3	5 KW Generator	\$ 80.00	1	1					2	\$ 160.00
4	Leister	\$ 25.00	1	1					2	\$ 50.00
TOTAL EQUIPMENT COST										\$ 210.00

MILEAGE:		Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Hrs	Mileage Cost
5	Vehicle mileage	\$ 0.72							0	\$ -

EXPENSES:	Unit	Qty	Cost	Sub-Total	9.25%	Total
6 4" Such 80 PVC Pipe 10' length	EA	3	91.00	\$ 273.00	\$ 25.25	\$ 298.25
7 4" 90 Degree Elbow	EA	6	20.75	\$ 124.50	\$ 11.52	\$ 136.02
8 Fergusson	LS	1	238.82	\$ 238.82	\$ 22.09	\$ 260.91
TOTAL MATERIAL COST				\$ 636.32		\$ 695.18

TOTALS	
LABOUR	\$ 910.00
EQUIPMENT	\$ 210.00
MILEAGE	\$ -
MATERIAL/EXPENSES	\$ 695.18
SUBTOTAL	\$ 1,815.18
Overhead & Profit 20%	\$ 363.04
Change order Total	\$ 2,178.22

Plus Tax Where Applicable

*Non-work days, standby charges, and/or travel

Owner/GC Responsible Person _____ Date _____ Layfield Onsite Rep. Mauricio Hernandez Date _____

GRAINGER.

8001 RAYTHEON RD.
SAN DIEGO, CA 92111-1608
www.grainger.com

PAGE 1

RECEIVED OCT 22 2020

ORIGINAL INVOICE

GRAINGER ACCOUNT NUMBER 867164154
INVOICE NUMBER 9691383948
INVOICE DATE 10/21/2020
DUE DATE 11/20/2020
AMOUNT DUE \$387.76

SHIP TO

LAYFIELD USA CORPORATION
10038 MARATHON PKWY
LAKESIDE CA 92040-2771

PO NUMBER: 21021P
CALLER: MAURICIO HERNANDEZ
CUSTOMER PHONE: 6196621200
ORDER NUMBER: 1398852352
INCO TERMS: FOB ORIGIN

BILL TO
LAYFIELD USA CORPORATION
10038 MARATHON PKWY
LAKESIDE CA 92040-2771

Pay invoices online at:
www.grainger.com/invoicing

THANK YOU! FEINUMBER 38-4160288

FOR QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL 1-800-472-4643

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
	1VFA5	PIPE PVC 4 IN, SCHEDULE 80, 10 FEET L MANUFACTURER # H0800400PG1000	3	91.00	273.00
	1VFE5	ELBOW 90 DEGREE SXS 4 IN, PVC, GRAY MANUFACTURER # 808-040	5	20.75	103.75
	1DPN1	CAM AND GROOVE ADAPTER, 1-1/2", POLY MANUFACTURER # 150F	3	3.67	11.01

Delivery #6486744078 Date Shipped: 10/21/2020
PICKED UP FROM: RANCHO CUCAMONGA BRANCH 439
9220 Hysop Drive, RANCHO CUCAMONGA, CA 91730-8108

SUPPLIER: GRAINGER
CHK'D BY: _____
APPROVED BY: 21021P
GRN#: _____
JOB#/HIERARCHY: _____
GLACCOUNT: 587.16
AMOUNT: _____

Approved
Joe Nace 11/04/2020

21-021P /
20-302.MA

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These items are sold for domestic consumption. If exported, purchaser assumes full responsibility for export controls. Diversion contrary to US law prohibited.

PAY THIS INVOICE - PAYMENT TERMS Net 30 days after Inv IN U.S. DOLLARS.

INVOICE SUB TOTAL 387.76

AMOUNT DUE \$387.76

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

BILL TO:

LAYFIELD USA CORPORATION
10038 MARATHON PKWY
LAKESIDE CA 92040-2771
UNITED STATES OF AMERICA

REMIT TO:

GRAINGER
DEPT. 867164154
PALATINE, IL 60038-0001

8671641549691383948100003877610000000100000001000000020112099

X

ACCOUNT NUMBER 867164154 DATE 10/21/2020 INVOICE NUMBER 9691383948 AMOUNT DUE \$387.76

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE

GRAINGER.

8001 RAYTHEON RD.
SAN DIEGO, CA 92111-1608
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PAGE 1

RECEIVED OCT 22 2020

ORIGINAL INVOICE

GRAINGER ACCOUNT NUMBER 887164154
INVOICE NUMBER 9891383930
INVOICE DATE 10/21/2020
DUE DATE 11/20/2020
AMOUNT DUE \$98.22

SHIP TO

LAYFIELD USA CORPORATION
10038 MARATHON PKWY
LAKESIDE CA 92040-2771

PO NUMBER: 21021P
CALLER: MAURICIO HERNANDEZ
CUSTOMER PHONE: 6195621200
ORDER NUMBER: 1308852352
INCO TERMS: FOB ORIGIN

BILL TO
LAYFIELD USA CORPORATION
10038 MARATHON PKWY
LAKESIDE CA 92040-2771

Pay Invoices online at:
www.grainger.com/invoicing

THANK YOU! FEI NUMBER 36-1150280

FOR QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL 1-800-472-4643

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
	1VFE5	ELBOW 90 DEGREE SXS 4 IN,PVC,GRAY MANUFACTURER # 806-040	1	20.75	20.75
	6MV39	MALE ADAPTER 1.5 IN,MNPTXSLIP SOCKET,PVC MANUFACTURER # 838-015	6	10.08	60.36
	6MV24	PIPE PLASTIC 1-1/2 IN,PVC MANUFACTURER # H0800150PG1000	1	17.11	17.11

Delivery #6486573989 Date Shipped:10/21/2020
PICKED UP FROM: RANCHO CUCAMONGA BRANCH 439
9220 Hyseop Drive,RANCHO CUCAMONGA,CA 91730-8108

SUPPLIER: GRA1867
CHK'D BY: _____
APPROVED BY: _____
GRN#: 21-021P/
JOB#/HIERARCHY: 98.22
GLACCOUNT: _____
AMOUNT: _____

Approved
Joe Nace 11/04/2020

21-021P /
C.455.MA

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INVOICE SUB TOTAL 98.22

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PAY THIS INVOICE - PAYMENT TERMS Net 30 days after Inv IN U.S. DOLLARS.

AMOUNT DUE \$98.22

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

BILL TO:

LAYFIELD USA CORPORATION
10038 MARATHON PKWY
LAKESIDE CA 92040-2771
UNITED STATES OF AMERICA

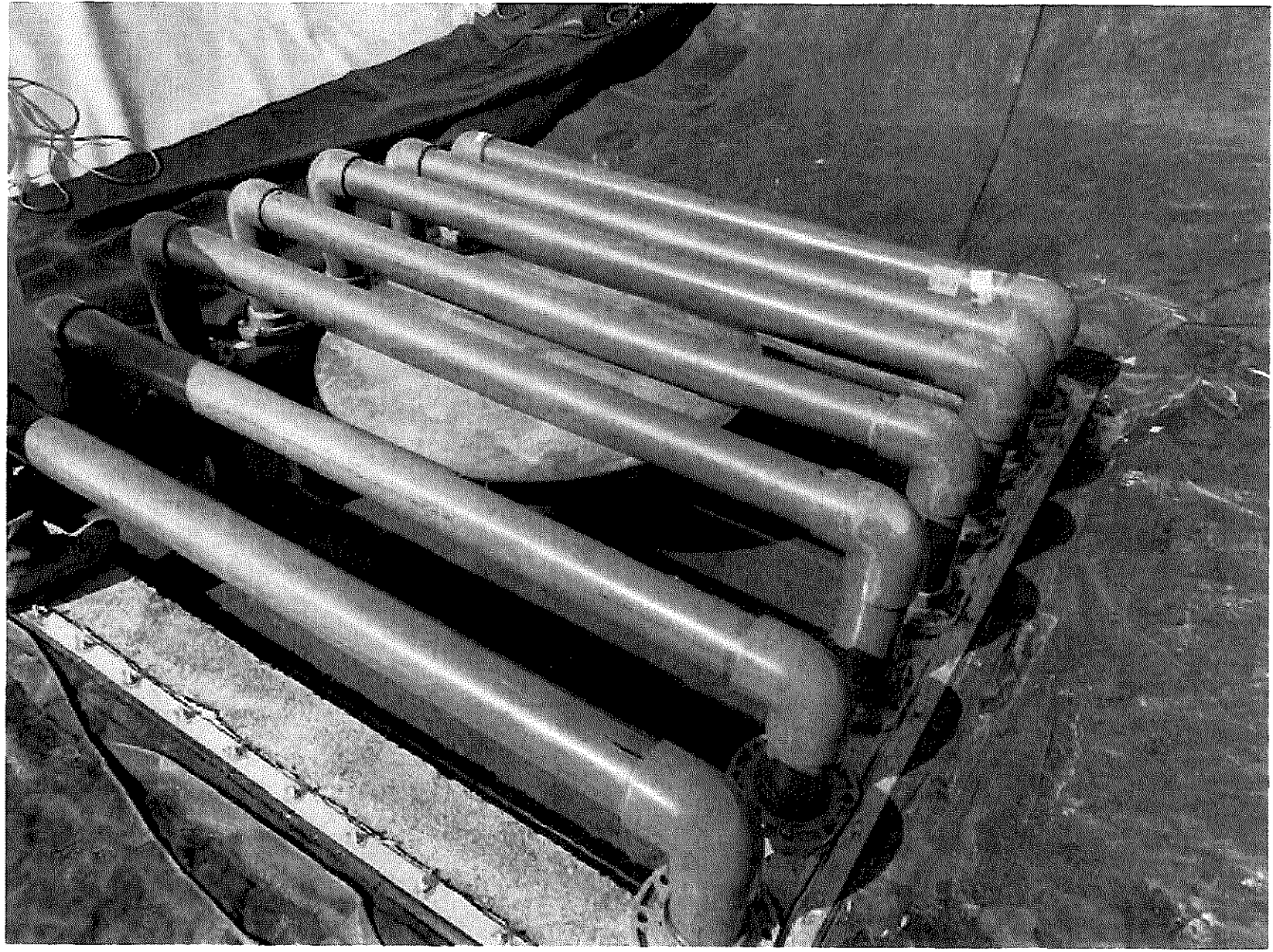
REMIT TO:
GRAINGER
DEPT. 867164154
PALATINE, IL 60038-0001

867164154969138393010000098221000000010000000100000020112005

X

ACCOUNT NUMBER	DATE	INVOICE NUMBER	AMOUNT DUE
867164154	10/21/2020	9891383930	\$98.22

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE



January 21, 2021

Board of Directors
Temescal Valley Water District

Re: Water and Sewer Operations – December 2020

Dear Board Members:

Temescal Valley Water District operations personnel perform the following tasks on a regular and routine basis:

- Managed 241.9 acre-feet of water through system.
- Collected monthly potable water samples as required by the State Water Resources Control Board, Division of Drinking Water. Collected monthly & weekly wastewater samples as required by Regional Water Quality Control Board.
- Submitted monthly SMR for 2020 to the Regional Water Quality Control Board for: Temescal Valley Wastewater Reclamation Facility.
- Submitted monthly report to the State Water Resources Control Board, Division of Drinking Water for: TVWD distribution system monitoring.
- Read 6113 water meters.
- 0 shut offs.
- Responded 114 service calls.
- Installed 40 meters for the various developers.
- Responded to 113 USA Dig Alerts to mark District underground utilities.

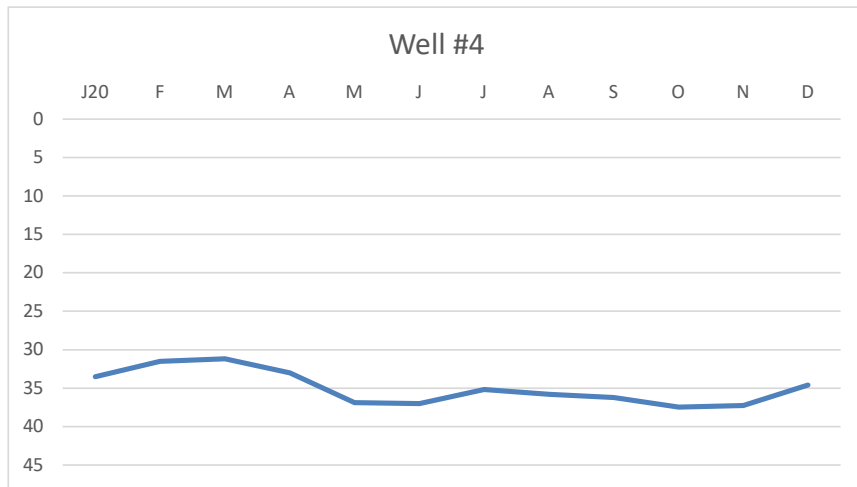
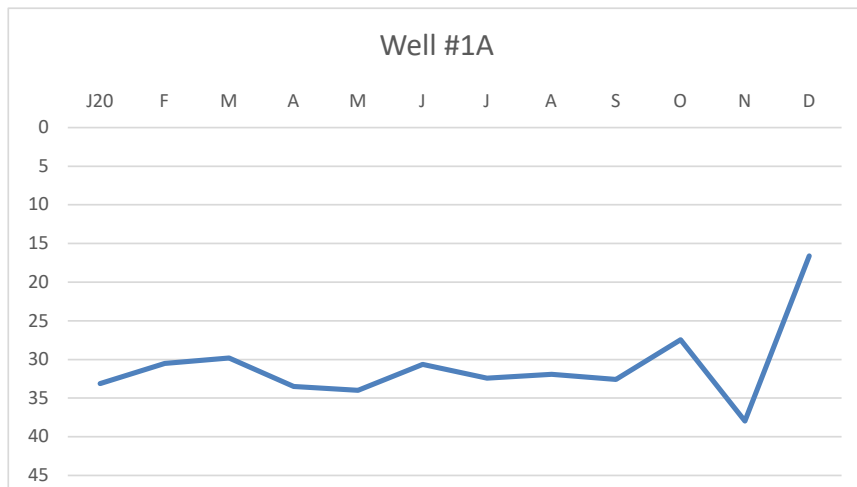
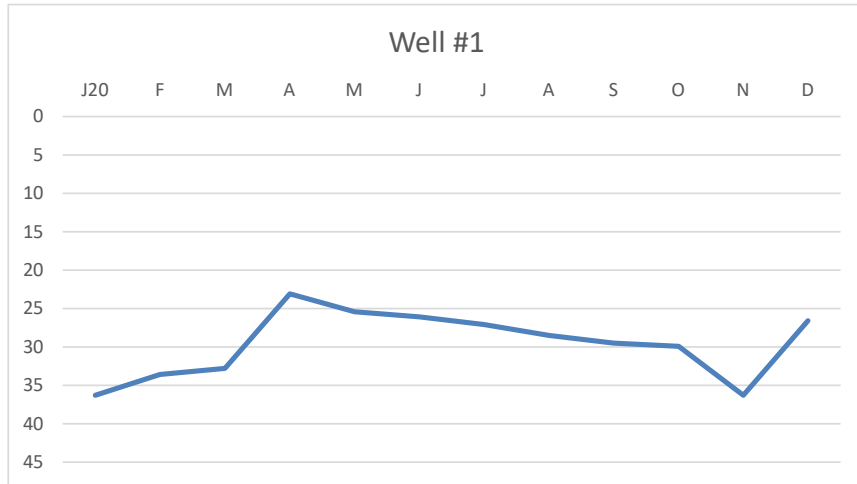
In addition to the above regular and routine tasks we also performed the following operational tasks.

- Operations Staff continues to work with the plant expansion construction crews to facilitate system shutdowns and upgrades on a continual basis.
- 2 loads of biosolids were hauled off this period.

- Staff worked with contractors to install new check valve for Reclaim Water Pump #1 at our Treatment Facility. Contractor also installed new pump motors at Sycamore Reclaim Booster station and at the Sump Booster Station.
- Staff completed annual SBR maintenance and cleaning of all reactors.
- Purchased 4 Geotube sludge bags for inventory.
- Contractor brought out for cleaning of treatment plant and sewer lift station wet wells.

Sincerely,

Paul Bishop, Superintendent



**TEMESCAL VALLEY WATER DISTRICT
ENGINEERING DEPARTMENT**

DISTRICT ENGINEER'S MONTHLY REPORT

Date: January 21, 2021
To: Jeff Pape, General Manager
From: Justin Scheidel, District Engineer
Subject: Engineering Activities Update for the Month of January 2021

Following is a summary of the status of current engineering projects:

PLAN CHECKING & DEVELOPER RELATED PROJECTS

Tract 37554 and 37556 Terramor Planning Area 12 and 13 (10555, Phase 14) – Completed initial plan check for the upper planning area, waiting to receive a revised submittal for second plan check. Completed plan check of the upper potable water booster pump station located adjacent to the Terramor 1509 Potable Water Reservoir.

AS-NEEDED ENGINEERING SERVICES

Status

General Engineering Initiated During FY 2019/20

Project 1401.1808: General GIS Support: As-required updating of the GIS database and re-formatting as-built catalog. General support provided for updating GIS information discovered during master plan updates. Completed updates for all new developments within the District and currently linking as-built drawings to online GIS database.

Currently 95% Complete

Project 1401.2001: As-Needed Potable Water Engineering for FY 2020/21: Development of the district engineering report and attendance of the District's board meeting.

Project 1401.2002: Non-Potable Water Related Services for FY 2020/21: No activity this month.

Project 1401.2003: Wastewater Related Services for FY 2020/21: No activity this month.

Project 1401.2004: Wastewater Studies for FY 2020/21: No activity this month.

Project 1401.2005: Potable Water Studies for FY 2020/21: No activity this month.

CAPITAL IMPROVEMENT PROJECTS

Status

Project 1401.1810: Dawson Canyon 1320 Potable Water Reservoir Design: Completed the 90% design submittal for the reservoir portion of the project. The preliminary alignment for the

pipeline has been created and easement documents are currently being processed by the landowner for both the pipeline, and the reservoir site.

90% Design Completed

Project 1401.1906: Knabe Road Potable Waterline: Construction was completed in December 2020.

Completed

Project 1401.1907: Trilogy Reservoir Rehabilitation: Construction was completed on 9/21/20.

Completed

Project 1401.2006: Potable Water Looping Phase 2 Design: The preliminary pipe alignment and profile has been completed. A contractor has been retained to conduct potholing of the unclaimed storm drains along the project. Results of potholing are expected prior to the next board meeting. The final design is expected to be completed in the first quarter of this year.

50% Complete

Project 1401.2007: Reservoir Management Systems Design: The project has been awarded and the pre-construction meeting is to be held on 1/26/21. At this time the contractor will provide a schedule for construction which will be shared with the board when it becomes available.

Completed