

Bighorn-Desert View Water Agency

Board of Directors

Michael McBride, President p.t.
Judy Corl-Lorono, Secretary
J. Dennis Staley, Director
Terry Burkhardt, Director
J. Larry Coulombe, Director



Agency Office

622 S. Jemez Trail
Yucca Valley, CA 92284-1440

760/364-2315 Phone
760/364-3412 Fax

Marina D West, PG, General Manager

A Public Agency

www.bdvwa.org

Board of Directors Regular Meeting Agenda

Tuesday, April 25, 2017 - 6:00 p.m.

Board Meeting Office
1720 N. Cherokee Trail, Landers, CA 92285

1. **Call To Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Approval of Agenda**

Discussion and Action Items - The Board of Directors and Staff will discuss the following items, and the Board will consider taking action, if so inclined.

The Public is invited to comment on any item on the agenda during discussion of that item.

When giving your public comment, please have your information prepared. If you wish to be identified for the record then please state your name. Due to time constraints, each member of the public will be allotted three-minutes to provide their public comment.

5. **Board to Confirm Director for President of the Board of Directors During Remaining Term of 2017**

The Board of Directors' to appoint Director McBride serve as President of the Board of Directors' during remaining term of calendar year 2017.

6. **Board to Appoint a Vice President**

The Board of Directors' to appoint a Director to serve Vice President for the remaining term of 2017 by a majority roll call vote.

7. **Discussion and Receive/ File Opinion Letter from Legal Counsel Regarding Application of Standby Charges to Bighorn Mountains and Desert View Service Territories Following Repeal of Initiatives Q S and T in 2003.**
8. **Agency Meeting Agenda Preparation Policy**
Board considers taking the following action(s):
 1. Adopt Resolution 17R-XX Establishing an Agency Meeting Agenda Preparation Policy.
9. **Public Hearing: Ordinance 17O-XX – An Ordinance of the Board of Directors of Bighorn-Desert View Water Agency Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto -**
Board considers taking the following action(s):
 1. Staff report;
 2. Receive questions from the Board of Directors;
 3. Open public hearing;
 4. Receive public comments;
 5. Close public hearing;
 6. Board discussion; and
 7. Board to Consider the following proposed actions:
 - (a) Adopt Ordinance 17O-XX Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto; or
 - (b) Amend Ordinance 17O-XX Providing for Lower Compensation of the Board of Directors and Establishing Procedures Related Thereto; or
 - (c) Defer action until a later date; or
 - (d) Decline to adopt Ordinance 17O-XX Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto.
10. **Discuss General Manager's Employment Contract Including Compensation and Other Provisions.**
Board considers taking the following action(s):
 1. Amend General Manager Employment Contract provisions including compensation, terms of employment and other benefit provisions.
11. **Consent Items** – The following items are expected to be routine and non-controversial and will be acted on by the Board at one time without discussion, unless a member of the Public or member of the Board requests that the item be held for discussion or further action.
 - a. Financial Statements March 2017
 1. Balance Sheet
 2. Budget Status
 - b. Receive and File Disbursements March 2017
 - c. Unrestricted and Restricted Goat Mtn. Cash Account Summary
 - d. Service Order Report, March 2017
 - e. Production Report, March 2017
 - f. Goat Mtn. Production Report March 2017
 - g. Regular Board Meeting Minutes, March 28, 2017
 - h. Approval of Agency Bad Debt Expense "Write-Off" for Commercial Bulk Hauler Ed DeMarie in the amount of \$4504.95 (pre-13R-04).
 - i. Receive and file final correspondence from County of San Bernardino Special Districts Department Concluding Dissolution of CSA 70W-1 (Goat Mountain).

Recommended Action:

Approve as presented (Items a - i):

12. Matters Removed From Consent Items

13. Public Comment Period

Any person may address the Board on any matter within the Agency's jurisdiction on items not appearing on this agenda.

When giving your public comment, please have your information prepared. If you wish to be identified for the record then please state your name. Due to time constraints, each member of the public will be allotted three-minutes to provide their public comment. State Law prohibits the Board of Directors from discussing or taking action on items not included on the agenda.

14. Verbal Reports - Including Reports on Courses/Conferences/Meetings.

- a. General Manager Report
- b. Director Reports
- c. President Report

15. Adjournment

In accordance with the requirements of California Government Code Section 54954.2, this agenda has been posted in the main lobby of the Bighorn-Desert View Water Agency, 622 S. Jemez Trail, Yucca Valley, CA not less than 72 hours if prior to a Regular meeting, date and time above; or in accordance with California Government Code Section 54956 this agenda has been posted not less than 24 hours if prior to a Special meeting, date and time above.

As a general rule, agenda reports or other written documentation has been prepared or organized with respect to each item of business listed on the agenda.

Copies of these materials and other disclosable public records in connection with an open session agenda item, are also on file with and available for inspection at the Office of the Agency Secretary, 622 S. Jemez Trail, Yucca Valley, California, during regular business hours, 8:00 A.M. to 4:30 P.M., Monday through Friday. If such writings are distributed to members of the Board of Directors on the day of a Board meeting, the writings will be available at the entrance to the Board of Directors meeting room at the Bighorn-Desert View Water Agency.

Internet: Once uploaded, agenda materials can also be viewed at www.bdvwa.org.

Public Comments: You may wish to submit your comments in writing to assure that you are able to express yourself adequately.

Per Government Code Section 54954.2, any person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in the meeting, should contact the Board's Secretary at 760-364-2315 during Agency business hours.

AGENDA ITEM # 7

DAVID L. WYSOCKI
ATTORNEY AT LAW
543 E. Mariposa Drive
Redlands, California 92373-7351
(909) 253-9607

April 3, 2017

Memorandum on Resurrecting Lapsed Standby Charges
To: Marina West, General Manager

Any water standby charge existing prior to the effective date of Prop. 218 (November 6, 1996) that is imposed exclusively to finance capital costs or maintenance and operation expenses for water service even when water is not used by the parcels subject to the standby charge is not subject to the notice, protest and hearing process required under Prop. 218 and Gov. Code, Section 53753. **But, this is true only if the pre-Prop. 218 water standby charge is annually adopted by the Agency.**

However, it is my understanding that the Agency's pre-Prop. 218 water standby charge was repealed by local initiatives, Measures Q, S and T effective the fiscal year beginning July 1, 1999. Subsequently, I understand that Measures Q, S and T were repealed by another local initiative effectively reinstating the water standby charge **but the Agency failed to reinstate its annual adoption by resolution of the water standby charge as required by law. The failure to annually adopt the water standby charge after Measures Q, S and T were repealed had the effect of causing the water standby charges to lapse.** Thus, the old water standby charge is no longer an existing standby charge and, therefore, to reinstate a standby charge the Agency would be adopting a "new" water standby charge which would be subject to the notice, protest and hearing process under Prop. 218.

The fact that the Agency's Water Agency Law at Section 18 provides that the Agency may assess a standby charge of not more than ten (\$10) dollars per acre per year does not permit the Agency to do so without complying with the notice, protest and hearing process under Prop. 218. This is clear from the language in Section 18 that says: "A standby charge shall be adopted by the board only in compliance with the applicable provisions of the California Constitution and state law."

The purpose of this memorandum is to clarify my March 2, 2017 which did not address the impact of the local initiatives mentioned above and the failure of the Agency to resume the annual adoption of the water standby charge after Measures Q, S and T were repealed.

AGENDA ITEM # 8

**BIGHORN-DESERT VIEW WATER AGENCY STANDING COMMITTEE
PLANNING/LEGISLATIVE/ENGINEERING/GRANTS/SECURITY
AGENDA ITEM SUBMITTAL**

Meeting Date: April 18, 2017

To: PLEGS Committee Members

Budgeted: N/A

Budgeted Amount: N/A

From: Marina D. West

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: Review Resolution No. 17R-XX *Establishing an Agency Meeting Agenda Preparation Policy* Rescinding Existing Resolution No. 14R-06

SUMMARY

The Board of Directors acts by motion, resolution or ordinance. Staff is bringing this policy before the Committee to review and discuss the "official" agenda posting sites.

RECOMMENDATION

That the Committee considers taking the following action(s):

1. Review the draft Resolution No. 17R-XX Establishing an Agency Meeting Agenda Preparation Policy; and
2. Recommend Resolution No. 17R-XX move to the full Board of Directors for Adoption.

BACKGROUND/ANALYSIS

No further analysis provided.

PRIOR RELEVANT BOARD ACTION(S)

4/22/2014 Adoption of Resolution No. 14R-06 Establishing An Agency Meeting Agenda Preparation Policy.

4/28/2009 Policy Statement No. 09P-02 A statement establishing an Agency meeting agenda preparation policy.

**RESOLUTION 17R-XX
BIGHORN-DESERT VIEW WATER AGENCY
ESTABLISHING AN AGENCY MEETING
AGENDA PREPARATION POLICY**

WHEREAS, The Board of Directors of the Bighorn-Desert View Water Agency hereby sets the following policy which will establish the process by which the agendas for Agency meetings will be generated.

WHEREAS, the Agency Regular and Special Meeting Agenda Preparation Policy of the Bighorn-Desert View Water Agency is as follows:

1. The General Manager, in cooperation with the Board President, shall prepare an agenda for each regular and special meeting of the Board of Directors.
2. In regards to the regularly scheduled monthly meeting, the following process and timeline for agenda preparation shall be followed:
 - Directors may request and seek majority consensus for appropriate items to be placed on the agenda at the regular Board meeting.
 - Tuesday prior to the meeting – Director's deadline for adding appropriate items to the agenda will be the end of business Tuesday. The Board President shall make any final determinations as to what constitutes an appropriate item to be agendized for the Board meeting.
 - Wednesday prior to the meeting – Before days end, staff shall have the first draft of the agenda available for review, if requested.
 - 12:00 Noon Thursday prior to the meeting – Directors' revisions should be delivered to the General Manager.
3. Upon completion of the Board Agenda with the backup material packet on the Friday prior to the meeting- A field representative shall hand deliver agenda binders to Directors and post agendas.
4. The official posting location for the purposes of meeting the requirements of the Ralph M. Brown Act will be the Agency Office at 622 S. Jemez Trail and website: www.bdvwva.org.

As a courtesy the agenda shall also be posted at the following locations-

- 1720 North Cherokee Trail- Agency Board Room
- Johnson Valley Well 10
- Landers Community Association- Belfield Hall
- Landers Post Office Bus Stop
- C and J Feed Store Community Bulletin Board

In addition, the agenda will be emailed to the "Agenda Notification List" maintained by the agency staff. This list includes the following:

- Z107.7 Radio Station
- Hi-Desert Star Newspaper

WHEREAS, pursuant to the Brown Act Section 54957.5(a) once the agenda and related materials have been prepared office staff shall make available upon request, and without delay, the agenda and related materials for public viewing during regular business hours. However, this shall not include any writing exempt from public disclosure under Section 6253.5, 6254.7, or 6254.22.

WHEREAS, complete agendas with backup material packets will be made available, and without delay, for public viewing during regular business hours at the agency business office.

WHEREAS, complete agendas without the backup material packet shall be made available at the agency administrative office and shall be provided upon request at no charge to the requester.

WHEREAS, any member of the public can purchase a complete agenda packet, with backup material at the then current per page copy charge outlined in the Agency's Rates, Fees and Charges for public information requests pursuant to the California Public Records Act. Hard copies of presentations made or materials distributed at Agency meetings will thereafter be subject to the California Public Records Act.

WHEREAS, the Agency Standing Committee Meeting Agenda Preparation Policy of the Bighorn-Desert View Water Agency is as follows:

1. The General Manager, in cooperation with the Standing Committee Chair, shall prepare an agenda for each Standing Committee meeting.
2. Any Director may contact the Committee Chair to place any appropriate item on the Committee meeting agenda no later than Tuesday prior to the agenda mail out day which is scheduled for the Friday before the scheduled time and date of the meeting. The Chair shall make any final determinations as to what constitutes an appropriate item to be agendized for the Standing Committee meeting.

WHEREAS, the Agency Workshop Board Meeting Agenda Preparation Policy of the Bighorn-Desert View Water Agency is as follows:

- Board workshops shall be scheduled and the agenda set by the Board of Directors at the regular or special meeting of the Board or by the Board President.

NOW, THEREFORE, THE BOARD OF DIRECTORS HEREBY RESOLVES:

- 1) Resolution 17R-XX establishes the policy for preparation of the agenda for meetings of the Board of Directors or Standing Committees thereof; and
- 2) Resolution No. 14R-06 is hereby rescinded in its entirety.

PASSED, APPROVED AND ADOPTED by the Board of Directors of Bighorn-Desert View Water Agency this 25nd day of April 2017.

By _____
Michael McBride, President (Pro tem)

ATTEST:

Judy Corl-Lorono, Secretary

Resolution No. 17R-XX

AGENDA ITEM # 9

ORDINANCE NO. 170-XX

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE
BIGHORN-DESERT VIEW WATER AGENCY
PROVIDING FOR COMPENSATION OF THE BOARD OF DIRECTORS AND ESTABLISHING
PROCEDURES RELATED THERETO**

WHEREAS, the Bighorn-Desert View Water Agency is a public agency of the State of California organized and existing pursuant to the Bighorn-Desert View Water Agency Law at Deering's Water Code – Uncodified Acts, Act 90; and

WHEREAS, the per diem compensation for the Members of the Board of Directors was established by Ordinance No. 160-01 to be One Hundred and Twenty-One Dollars and Fifty-Five Cents (\$121.55); and

WHEREAS, Water Code, Section 20202 authorizes an increase in the per diem compensation of members of the Agency's Directors not to exceed five percent (5%) per calendar year and the Board of Directors desires to increase the per diem compensation by five percent (5%) to One Hundred and Twenty-Seven Dollars and Sixty-Two cents (\$127.62) for the Fiscal Year 2017/2018.

NOW, THEREFORE, BE IT ORDAINED by the Board of Directors of the Bighorn-Desert View Water Agency, as follows:

Section 1. The amount of compensation to be received by a Director for each day's attendance at a meeting of the Board and for each day's service rendered at the request of the Board shall be One Hundred and Twenty-Seven Dollars and Sixty-Two cents (\$127.62). The only meetings, service, and events for which said compensation shall be paid shall be those provided for in the Policy for Reimbursement of Actual and Necessary Expenses for Board Members.

Section 2. No Director shall receive the compensation set forth in Section 1 of this Ordinance for more than 10 days in any calendar month.

Section 3. Pursuant to Section 20204 of the Water Code, this Ordinance shall become effective sixty (60) days from the date of its adoption. This Ordinance hereby supersedes previous Ordinance No. 160-01.

Adopted this 25th day of April, 2017.

Bighorn-Desert View Water Agency

By _____
Michael McBride, Board President pt.

CERTIFICATION

I hereby certify that this Ordinance was duly adopted by the Board of Directors at its regularly-scheduled meeting on April 25, 2017, by the following vote:

AYES:

NOES:

ABSTENTION:

ABSENT:

Bighorn-Desert View Water Agency

By _____
Judy Corl-Lorono, Board Secretary

PROOF OF PUBLICATION
(2015 C.C.I.P.)

This space is for the County Clerk's Filing Stamp

STATE OF CALIFORNIA
County of San Bernardino

Proof of Publication
ANNOUNCEMENT OF PUBLIC HEARING
ORDINANCE NO. 170-XX

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter. I am the principal clerk of the printer of the:

HI-DESSERT STAR

a newspaper of general circulation, printed and published WEEKLY in the City of YUCCA VALLEY County of San Bernardino, and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of San Bernardino, State of California,

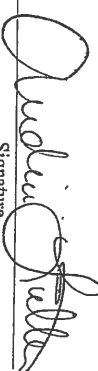
under the date of November 27, 1961.

Case Number 107762; that the notice, of which the annexed is printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in supplement thereof on the following dates, to-wit:

04/06, 4/13
in the year 2017

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at: YUCCA VALLEY, California,
this 13TH day of APRIL, 2017.


Signature
AUDRILLITTLE

"ANNOUNCEMENT OF PUBLIC HEARING" April 25th, 2017 at 8 PM BIGHORN DESERT VIEW WATER AGENCY BOARD MEETING OFFICE 1720 N. CHEROKEE TRAIL, LANDERS, CA 92286	
ORDINANCE NO. 170-XX AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE BIGHORN-DESERT VIEW WATER AGENCY PROVIDING FOR COMPENSATION OF THE BOARD OF DIRECTORS AND ESTABLISHING PROCEDURES RELATED THERETO	
WHEREAS, the Bighorn-Desert View Water Agency is a public agency of the State of California organized and existing pursuant to the Bighorn-Desert View Water Agency Law at Chapter 10, Article 1, Section 10000 of the California Code of Regulations, Act 80; and WHEREAS, the Board of Directors of the Bighorn-Desert View Water Agency was established by Ordinance No. 160-01 to be One Hundred and Twenty-One Dollars and Fifty-Five cents (\$121.55); and WHEREAS, Water Code, Section 20202 authorizes an increase in the per diem compensation of members of the Agency's Directors not to exceed five percent (5%) per calendar year and the Board of Directors desires to increase the per diem compensation by five percent (5%) to One Hundred and Twenty-Seven Dollars and Sixty-Two cents (\$127.62) for the Fiscal Year 2017/2018.	
THEREFORE, BE IT ORDAINED by the Board of Directors of the Bighorn-Desert View Water Agency as follows:	
Section 1. The amount of compensation to be received by a Director for each day's attendance at a meeting of the Board and for each day's service as a Director shall be One Hundred and Twenty-Seven Dollars and Sixty-Two cents (\$127.62) per day for each day of attendance at such meeting, service, and events for which said compensation shall be paid shall be three percent (3%) of the per diem compensation set forth in Section 1 of this Ordinance.	Section 2. No Director shall receive the compensation set forth in Section 1 of this Ordinance for more than 10 days in any calendar month.
Section 3. Pursuant to Section 20204 of the Water Code, this Ordinance shall become effective sixty (60) days from the date of its adoption. This Ordinance hereby supersedes previous Ordinance No. 160-01.	
Adopted this 26th day of April, 2017	Bighorn-Desert View Water Agency, By J. Larry Coulombe, Board President
I hereby certify that this Ordinance was duly adopted by the Board of Directors at its regularly-scheduled meeting on April 25th, 2017, by the following: AYES: _____ NOES: _____ ABSENTION: _____ By Judy Ceri-Larano, Board Secretary	
CERTIFICATION I hereby certify that this Ordinance was duly adopted by the Board of Directors at its regularly-scheduled meeting on April 25th, 2017, by the following: AYES: _____ NOES: _____ ABSENTION: _____ By Judy Ceri-Larano, Board Secretary	

PUB 8.4/8, 4/13/2017

AGENDA ITEM # 10

**BIGHORN DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: April 25, 2017

To: Board of Directors

Budgeted: New Item
Budgeted Amount: N/A
Cost: N/A

From: Marina D. West

General Counsel Approval: Obtained
CEQA Compliance: N/A

Subject: Employment Agreement Amendment No. 2 for the Position of General Manager of the Bighorn-Desert View Water Agency

SUMMARY

On February 28, 2017 the Board, in open session, conducted contract negotiations with the General Manager. One of the points of discussion was salary. At the conclusion of the negotiations the Board made a motion to approve several revisions to the Employment Agreement with the General Manager. The specific revisions are included in the attached Employment Agreement Amendment No. 2.

It should be noted that the General Manager did not accept the automatic Cost-of-Living Adjustments (COLA) that were authorized under the existing contract. Therefore, the salary increase to \$150,000 per year represents an actual increase in salary of less than \$500 per year.

RECOMMENDATION

That the Board considers taking the following action(s):

1. Authorize execution of the Bighorn-Desert View Water Agency Employment Agreement Amendment No. 2 (which includes compensation) with Marina D. West, P.G. for the position of General Manager.

BACKGROUND/ANALYSIS

PRIOR RELEVANT BOARD ACTION(S)

5/28/2013 M13-035 Authorize execution of General Manager Employment Agreement Amendment No. 1 effective May 31, 2013.



**BIGHORN-DESERT VIEW WATER AGENCY
EMPLOYMENT AGREEMENT
for the position of
GENERAL MANAGER
AMENDMENT NO. 2**

RECITALS

WHEREAS, an EMPLOYMENT AGREEMENT ("Agreement") was entered into on 31st day of May, 2011, by and between BIGHORN-DESERT VIEW WATER AGENCY ("Agency"), a public agency formed pursuant to the Bighorn-Desert View Water Agency Law, Chapter 112 of the Appendix to the California Water Code, and MARINA D. WEST, P.G. ("Employee" or "General Manager"), an individual.

WHEREAS, on May 28, 2013, the Board of Directors through Motion No. 13-035 and Motion No. 13-036 amended the Agreement and thereafter Amendment No. 1 was executed on June 6, 2013; and

WHEREAS, on February 28, 2017, the Board of Directors through Motion No. 17-008 voted to amend the 2011 Agreement with this Amendment No. 2.

NOW, THEREFORE, in consideration of mutual covenants contained herein, including the Recitals which are made a part hereof, Agency and Employee hereby agree as follows:

2.0 TERMS OF EMPLOYMENT.

Subject to the earlier termination provisions of the (original) Agreement, General Manager shall be employed by Agency for a term of 4 years, beginning on the 1st day of July 2017 and ending the 1st day of July 2021.

Provided that, if Agency and General Manager are in negotiation of arrangements to continue employment of General Manager beyond the termination date, this Agreement shall remain in full force and effect until either (i) said negotiations are terminated by either the Agency or General Manager or (ii) the Agreement is replaced by a new Agreement, or (iii) the Agency and General Manager agree to continue the terms on this Amendment No. 2.

3.0 COMPENSATION.

The Agency shall pay General Manager an annual base salary of One Hundred Fifty Thousand Dollars (\$150,000.00), payable bi-weekly in accordance with the Agency's standard payroll procedures beginning on July 8, 2017 (first day of payroll cycle beginning July 1, 2017).

The General Manager shall not be entitled to automatic Cost-of-Living Adjustments (COLA) that may be received by other Agency employees, in any fiscal year.

Additionally, the Board of Directors may give the General Manager compensation increases from time-to-time during the term of this Amendment No. 2. Any compensation increases shall be approved by the Board and documented by addendum or amendment to this Amendment No. 2 signed by both parties.

6.0 NO AUTOMOBILE ALLOWANCE.

The Agency shall not provide the General Manager with an automobile allowance.

BIGHORN-DESERT VIEW WATER AGENCY

By: _____

Date

Name: _____
Board President

Marina D. West, P.G.

Date

ATTEST:

By: _____

Name: _____
Board Secretary

APPROVED AS TO FORM

David Wysocki
Legal Counsel

**CURRENT
GENERAL MANAGER
EMPLOYMENT CONTRACT
EXPIRES JUNE 1, 2018**



**BIGHORN-DESERT VIEW WATER AGENCY
EMPLOYMENT AGREEMENT
for the Position of
GENERAL MANAGER
AMENDMENT NO. 1**

RECITALS

WHEREAS, an EMPLOYMENT AGREEMENT ("Agreement") was entered into on 31st day of May, 2011, by and between BIGHORN-DESERT VIEW WATER AGENCY ("Agency"), a public agency formed pursuant to the Bighorn-Desert View Water Agency Law, Chapter 112 of the Appendix to the California Water Code, and MARINA D. WEST, P.G. ("Employee" or "General Manager"), an individual.

WHEREAS, on May 28, 2013, the Board of Directors through Motion No. 13-035 and Motion No. 13-036 amended the Agreement.

NOW, THEREFORE, in consideration of mutual covenants contained herein, including the Recitals which are made a part hereof, Agency and Employee hereby agree as follows:

2.0 TERM OF EMPLOYMENT.

Subject to the earlier termination as provided by the (original) Agreement, General Manager shall be employed by Agency for a term of 5 years, beginning the 1st day of May 2013 and ending the 1st day of June 2018.

Provided that, if Agency and General Manager are in negotiation of arrangements to continue employment of General Manager beyond the termination date, this Agreement shall remain in full force and effect until either (i) said negotiations are terminated by either the Agency or General Manager or (ii) the Agreement is replaced by a new agreement, or (iii) the Agency and General Manager agree to continue the terms on this Agreement.

3.0 COMPENSATION.

The Agency shall pay General Manager an annual base salary of One Hundred Thirty-Five Thousand Dollars (\$135,000), payable bi-weekly in accordance with the Agency's standard payroll procedures beginning on July 1, 2013.


In addition to the General Manager's base salary, in any fiscal year, if other Agency employees receive a cost of living ("COLA") increase, then the General Manager shall receive such COLA increase to her base salary.

Additionally, the Board of Directors may give the General Manager compensation increases. Any compensation increase shall be approved by the Board and documented by an addendum or amendment to this agreement signed by both parties.

BIGHORN-DESERT VIEW WATER AGENCY



Michael McBride, Board President

6-6-13
Date

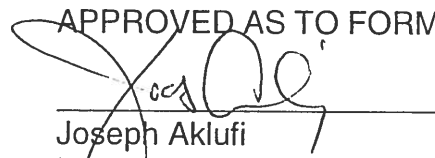

Marina D. West, P.G.

6-6-13
Date

ATTEST:


David Larson
Board Secretary

APPROVED AS TO FORM


Joseph Aklufi
Legal Counsel



**BIGHORN-DESERT VIEW WATER AGENCY
EMPLOYMENT AGREEMENT
For the Position of
GENERAL MANAGER**

This EMPLOYMENT AGREEMENT ("Agreement") is entered into this 31st day of May, 2011, by and between BIGHORN-DESERT VIEW WATER AGENCY ("Agency"), a public agency formed pursuant to the Bighorn-Desert View Water Agency Law, Chapter 112 of the Appendix to the California Water Code, and MARINA D. WEST, P.G. ("Employee" or "General Manager"), an individual.

RECITALS

WHEREAS, is the desire of the Board of Directors of the Bighorn-Desert View Water Agency ("Board of Directors") to employ an individual to serve in the position of General Manager for the Agency, which position is prescribed by state law and the Agency's enabling statute; and

WHEREAS, it is the desire of the Board of Directors to (i) secure and retain the services of Employee, (ii) have Employee perform all of the regular functions of the General Manager pursuant to the statutes and regulations of the Agency, (iii) to provide inducement to Employee to maintain such employment, and (iv) to establish the terms and conditions of Employee's services to the Agency through this Agreement; and

WHEREAS, Employee has been employed in this capacity since April 21, 2008 and has demonstrated the skills and expertise to fulfill such position, and Employee and Agency both desire to continue employment relationship for an additional term of with the Agency.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, including the Recitals which are made a part hereof, Agency and Employee hereby agree as follows:

AGREEMENT

1.0 EMPLOYMENT & DUTIES.

1.1 Duties & Obligations of General Manager. Agency hereby employs Employee as General Manager of the Agency and hereby designates General Manager as the person who shall direct the Agency activities in connection with the development, production, treatment, storage, transmission and distribution of water for potable water uses, bulk water services and fire protection, including operations, maintenance and management in accordance with the directions and policies established by the Board of Directors, as those directions are assigned and as those policies may be amended or otherwise modified from time to time, and shall do and perform all other services, acts, or things necessary or advisable to manage and conduct the business of the Agency consistent with General Manager's best professional judgment and as directed by the Board of Directors, including the approval of all checks but not including the execution of checks, and

engaging in other necessary transactions involving Agency funds. General Manager hereby accepts such employment.

1.2 Obligation of the Board of Directors. The Board of Directors shall direct the Agency only through General Manager. Neither the Board of Directors nor any individual Agency Director shall give orders or instructions to any subordinates of the General Manager except for the purpose of inquiry. General Manager shall take orders and instructions from the Board of Directors only after the Board of Directors have acted in a duly convened meeting of the Agency and General Manager shall take orders from an individual Agency Director only if the Board has lawfully delegated its authority to give orders and instructions on that particular topic to that particular Director, or at the General Manager's discretion where the General Manager believes the direction is consistent with Board policy. Notwithstanding the foregoing, the General Manager remains under the direction of the Board and in the event of any questions concerning the Board's general direction, the matter may be placed on a Board agenda.

1.3 Work Schedule. During employment with the Agency, General Manager shall devote her full productive time and best efforts to performing the General Manager's duties as may be necessary to fulfill the requirements of her position. The Agency expects that the performance of the duties of the General Manager should require at least forty (40) hours per week, of which up to four (4) hours per week may be allocated to educational purposes. This four (4) hour per week allocation for educational purposes will expire upon successful completion of General Manager's pending course work seeking the degree of Master of Arts of Public Administration ("MPA").

General Manager acknowledges that proper performance of the duties of the General Manager will often require the performance of necessary services outside of normal business hours. However, the Agency intends that reasonable time off be permitted to General Manager, such as is customary for exempt employees, so long as the time off does not interfere with normal business. General Manager's compensation (whether salary or benefits or other allowances) is not based on hours worked and General Manager shall not be entitled to any compensation for overtime.

1.4 Agency Documents. All data, studies, reports, and other documents prepared by General Manager while performing her duties during the term of this Agreement shall be furnished to and become the property of the Agency, without restriction or limitation on their use. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other materials either created by or provided to General Manager in connection with the performance of this Agreement shall be held confidential by General Manager to the extent permitted by applicable law. Such materials shall not, without the prior written consent of the Board of Directors, be used by General Manager for any purposes other than the performance of her duties, nor shall such materials be disclosed to any person or entity not connected with the performance of services under this Agreement, except as required by law.

1.5 FLSA Exempt Status. General Manager agrees that her position is that of an exempt employee for the purposes of the Fair Labor Standards Act.

2.0 TERM OF EMPLOYMENT.

Subject to the earlier termination as provided in this Agreement, General Manager shall be employed by Agency for a term of 5 years, beginning the 31st day of May 2011 and ending the 1st day of June 2016.

Provided that, if the Agency and General Manager are in negotiation of arrangements to continue employment of General Manager beyond the termination date, this Agreement shall remain in full force and effect until either (i) said negotiations are terminated by either the Agency or General Manager or (ii) this Agreement is replaced by a new agreement, or (iii) the Agency and General Manager agree to continue the terms of this Agreement.

3.0 COMPENSATION.

The Agency shall pay General Manager an annual base salary of One Hundred Six Thousand Dollars (\$106,000.00), payable bi-weekly in accordance with the Agency's standard payroll procedures. Upon completion of MPA degree, the \$4,000.00 educational allowance will cease, and the General Manager's base salary shall increase by \$4,000.00; increasing the General Manager's annual base salary to \$110,000.00

In addition to the General Manager's base salary, in any fiscal year, if other Agency employees receive a cost of living ("COLA") increase, then the General Manager shall receive such COLA increase to her base salary.

Additionally, the Board of Directors may give the General Manager compensation increases. Any compensation increase shall be approved by the Board and documented by an addendum or amendment to this agreement signed by both parties.

4.0 BENEFITS.

Except as provided herein, the Agency shall provide for General Manager the same benefits (including, but not limited to, retirement, medical, dental plans and other benefits) which the Agency provides other Agency employees and upon the same terms and conditions as to which apply to other employees or officers of the Agency, which fringe benefits are not included in the base salary. Fringe benefits are implemented immediately and as described in the Employee Handbook.

General Manager shall be entitled to a term life insurance policy (including all of the other amenities associated with the policy) two (2) times her annual salary or the limit imposed by the provider, but not to be lower than \$200,000. The term life insurance policy will be implemented within 3 months of approving this agreement.

In addition to the foregoing fringe benefits, General Manager shall be entitled to a maximum of \$4,000 per year for educational reimbursement, paid in accordance with the terms of the Employee Handbook. This \$4,000 annual educational reimbursement

automatically transfers to the General Manager's base annual salary upon successful completion of General Manager's pending course work seeking the MPA degree as set forth in Section 3.0. General Manager shall be entitled to reimbursement for reasonable or necessary educational or business expenses incurred in furtherance of the Agency's business as set forth in Section 7.0 of this Agreement and the Employee Handbook.

5.0 VACATION, HOLIDAYS, SICK LEAVE AND ADMINISTRATIVE LEAVE.

General Manager shall accrue and take vacation days, holidays and sick leave in accordance with the Employee Handbook, except, General Manager shall be entitled to an additional two (2) weeks vacation time per year and eighty (80) hours of administrative leave per year, with all policies and caps on accruals applying as set forth in the Employee Handbook, except, the "Maximum Allowed Unused Balance" of vacation hours shall be 320 hours.

6.0 AUTOMOBILE.

The Agency shall provide General Manager with an automobile allowance of \$500 per month. On all vehicles owned by General Manager which she intends to use for Agency business, General Manager shall maintain automobile insurance in an amount not less than \$100,000 per person and \$300,000 per incident, which insurance shall name the Agency as an additional insured.

Notwithstanding General Manager's automobile allowance, the Agency and General Manager acknowledge that on a limited basis, it will be necessary for General Manager, from time to time as she deems reasonably appropriate, to utilize a four-wheel drive or other Agency-owned pool vehicle for various purposes including to access areas of the Agency or the surrounding communities in furtherance of Agency business; to transport Agency employees, members of the Board of Directors, consultants, agents, and others; to access areas of the Agency or the surrounding communities and counties; for similar special circumstances, all to conduct Agency business, and use of such vehicle shall not affect General Manager's automobile allowance.

7.0 BUSINESS EXPENSES.

All business expenses reasonably incurred by General Manager in conducting Agency business, including expenditures for entertainment, travel, or otherwise, are to be paid for, insofar as possible, by the use of credit cards which may be furnished to General Manager in the name of the Agency. The Agency shall promptly reimburse General Manager for all other reasonable business expenses incurred by General Manager in conjunction with Agency business. Each such expenditure, however, shall be reimbursable only if General Manager furnishes to the Agency in a timely manner adequate records and other documentary evidence required by federal and state statutes and regulations issued by the appropriate taxing authorities for the substantiation of such expenditures.

8.0 CONDITIONS FOR TERMINATION OF AGREEMENT.

8.1 Death or Incapacity of General Manager. This Agreement shall terminate on the death or disability of General Manager as set forth herein section 9.

8.2 By General Manager. This Agreement may be terminated by General Manager at any time, without cause, upon no less than sixty (60) days prior written notice to Agency. General Manager shall be entitled to compensation and benefits to the effective date of termination, but shall not be entitled to any additional compensation or benefits thereafter.

8.3 By Agency With Cause. The Agency may by majority vote of the membership of the Board of Directors terminate this agreement for cause at any time. For the purposes of this agreement, "cause" for termination shall be defined as: (1) failure to follow the clear direction of the Board of Directors given in a duly noticed meeting and/or flagrant or repeated neglect of duties, after General Manager has been notified in writing of such failure to follow and/or neglect and provided thirty (30) days to correct the deficiencies; (2) willful misappropriation of public property; (3) willful and substantial violation of law related to the performance of the General Manager's duties; or (4) willful falsification of a relevant official statement or document.

8.4 Notice of such proposed discharge by the Agency for cause shall be given in writing to General Manager along with a detailed statement of charges and copies of the materials upon which the proposed action is based. General Manager shall be entitled to a hearing before the Board of Director's at least two (2) weeks from the date of receipt of written notice of the proposed discharge, however, such a hearing shall not be held on weekends or federal or state holidays. Reasonable time shall be permitted for General Manager to prepare for the hearing. General Manager hereby elects for such hearing, should a hearing become necessary under this provision, to be conducted in closed session, unless specifically prohibited by state law or a public hearing is requested by General Manager. Any decision by the Agency shall be in writing and shall be served upon General Manager.

If the Agency terminates General Manager with cause as set forth in this provision, the Agency shall not be required to make the severance payment provided for in this Agreement, but must provide termination benefits as set forth in the Employee Handbook.

8.5 By Agency Not For Cause. The Agency may by majority vote of the membership of the Board of Directors terminate General Manager's employment at any time without cause immediately upon written notice to General Manager and payment to General Manager, in addition to any other amounts that may therein be due pursuant to this Agreement and Agency policies including those set forth in the Employee Handbook, the following amount: (i) if the remaining term of employment of General Manager under this Agreement is six months or less, a lump sum payment in an amount equal to one twelfth of her then-current annual base salary times the number of months in the remaining term of this Agreement; or (ii) if the remaining term of employment of General Manager under this Agreement is more than six months, a monthly payment of one-

twelfth of her then-current annual base salary, paid until General Manager secures and commences other full-time employment or the expiration of her term of employment, whichever occurs first, but in no case more than the remaining term of the Agreement or eighteen (18) months, whichever is less.

8.6 Termination Without Cause in the 180 Days Following an Election. Following an election of the Board of Directors regardless of whether new Directors are elected to represent the Agency, or when a new Board member is appointed, the Board may not terminate this Agreement except for cause for the 180 days following such election.

9.0 DISABILITY.

In the event General Manager becomes unable to perform her duties by reason of physical or mental illness or disability, General Manager shall be entitled to her full compensation for the period of four (4) months from and after the beginning of such disability and if, at the end of the four (4) months she is unable to resume and effectively discharge her duties hereunder, then and in such event, the Agency may terminate this Agreement, subject to applicable law and in accordance with the terms of the Employee Handbook.

10.0 AGENCY'S DUTY TO DEFEND, INDEMNIFY AND HOLD HARMLESS.

Recognizing that General Manager is entitled to perform her duties without fear of suit, and as a public employee is entitled to indemnification rights in accordance with Government Code Section 825. The Agency agrees to defend, indemnify and hold General Manager harmless against any tort, professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the course and scope of General Manager's employment or resulting from the exercise of judgment or discretion in connection with the course and scope of said duties or responsibilities, except as otherwise set forth herein. The Agency agrees to pay all reasonable litigation expenses of General Manager throughout the pendency of any litigation resulting from any such claim, action, suit or proceeding, actual or threatened, arising out of or continuing beyond General Manager's service to the Agency and shall extend until final determination of the legal action, including appeals. As a condition of the defense, General Manager shall reasonably cooperate in good faith in defense of the claim or action.

In this regard, the Agency shall indemnify General Manager against any and all losses, damages, judgments, interest, settlements, fines, court costs, and other reasonable costs and expenses of legal proceedings, including attorneys' fees and any other liabilities incurred by, imposed upon, or suffered by General Manager in connection with the performance of her duties. Any settlement of any claim must be made with the prior approval of the Agency in order for indemnification, as provided in this Section to be available. Notwithstanding the above, the Agency shall only indemnify General Manager for punitive or exemplary damages as authorized in Government Code Section 825, or its successor.

This section shall not apply to any intentional tort or crime committed by General Manager, to any action resulting from fraud, corruption or malice of General Manager, to

any action outside the course and scope of the services provided by General Manager under this Agreement, or any other intentional or malicious conduct or gross negligence of General Manager, and Agency hereby reserves its right to invoke this provision to terminate its duty to defend and indemnify General Manager if in the course of defending General Manager the Agency learns that General Manager acted with corruption, fraud or malice. The Agency may make this indemnity obligation conditional upon General Manager entering into a reservation of rights agreement. Further, this provision shall not apply to defense of criminal actions or proceedings unless the Agency finds: (i) the criminal action(s) or proceeding(s) brought on account of an act or omission in the scope of General Manager's employment as an employee of the Agency; and (ii) the Board of Directors determines that such defense would be in the best interests of the Agency and that General Manager acted, or failed to act, in good faith, without actual malice and in the apparent interests of the Agency as required by Government Code Section 995.8, or its successor.

11.0 ANNUAL REVIEW.

The Board of Directors shall conduct an annual evaluation of General Manager's performance, either by the full Board of Directors or by a committee thereof, at the first regularly scheduled meeting of the Board of Directors in April of each year that this Agreement is in effect. At a minimum, said evaluation shall consist of an oral conference with General Manager to review her performance in accordance with applicable law and requirements. Every year the Board of Directors and General Manager will, as part of the annual review process, set goals and objectives for the ensuing year.

12.0 GENERAL PROVISIONS.

12.1 Entire Agreement. This Agreement constitutes the entire agreement between the Agency and General Manager and supersedes all prior oral or written agreements of any kind. No amendments to this Agreement may be made except by a writing signed by both the Agency and General Manager.

12.2 Governing Law. The validity and interpretation, performance and effect of this Agreement shall be construed in accordance with the laws of the State of California.

12.3 Notice. Any notice or communication required or permitted to be given under this Agreement shall be effective when deposited, postage prepaid, with the United States Mail. Any notice to the Agency shall be addressed as follows:

Bighorn-Desert View Water Agency
622 South Jemez Trail
Yucca Valley, CA 92284-1440

Notice to General Manager shall be addressed to General Manager at her last known address as reflected in the Agency's records.

12.4 Severability. If any provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement shall nevertheless remain in full force and effect.

12.5 Effect of Waiver. The failure of either the Agency or General Manager to insist on strict compliance with any of the terms, covenants, or conditions of this Agreement by the other party shall not be deemed a waiver of that term, covenant, or condition, nor shall any waiver or relinquishment of any right or power at any one time or time be deemed a waiver or relinquishment of that right or power for all or any other times.

12.6 Enforceability. If any action at law or in equity is necessary to enforce or interpret the terms of this Agreement, the prevailing party in such action shall be entitled to reasonable attorneys' fees, cost, and necessary disbursement in addition to any other relief to which that party may be entitled. This provision shall be construed as applicable to the entire Agreement.

12.7 Conflicts Prohibited. During the term of this Agreement, General Manager shall not engage in any business or transaction or maintain a financial interest which conflicts, or reasonably might be expected to conflict in any manner, with the proper discharge of General Manager's duties under this Agreement. General Manager shall comply with all requirements of law, including but not limited to, Sections 87100 *et seq.*, Section 1090 and Section 1125 of the Government Code, and all other similar statutory and administrative rules. Whenever any potential conflict arises or may appear to arise, the obligation shall be on General Manager to seek legal advice concerning whether such conflict exists and General Manager's obligations arising therefrom. General Counsel of the Agency shall be available to consult with General Manager concerning the foregoing.

12.8 Affirmation and Ratification of Agreement. The Agency and General Manager each ratify and reaffirm each and every one of the respective rights and obligations arising under this Agreement, and both the Agency and General Manager represents and warrants to the other that the Agreement is currently an effective, valid and binding obligation. The Agency and General Manager further ratify and reaffirm all prior actions of the Board of Directors' approving an increase in General Manager's base salary by 6% bringing her base salary up to \$106,000.00, increase administrative leave by 40 hours, increase vacation time by one (1) additional week, and increase educational reimbursement by an additional \$1,000.00, all of which are incorporated herein.

12.9 Independent Review. The Agency and General Manager further represent and warrant that each has carefully reviewed this entire Agreement, and that each and every term thereof is understood, and that the terms of this Agreement are contractual and not a mere recital. This Agreement shall not be construed against the party or its representatives who drafted it or who drafted any portion thereof.

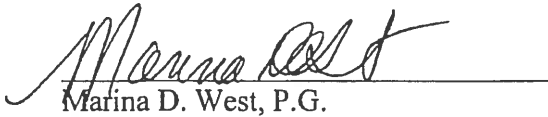
12.10 Assignment. Neither this Agreement, nor any right, privilege, nor obligation of General Manager hereunder, shall be assigned or transferred by General Manager without the prior written consent of the Agency. Any attempt at assignment or transfer in violation of this provision shall, at the option of the Agency, be null and void.

This Agreement is executed by the Agency pursuant to an action of its governing body in open session of a duly organized meeting of the Agency's Board of Directors on **May 31, 2011**, authorizing the same.

BIGHORN-DESERT VIEW WATER AGENCY

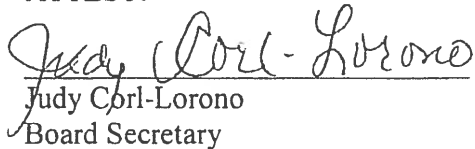

Terry Burkhardt, Board President

5-31-11
Date

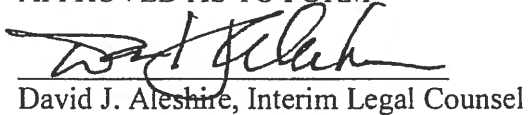

Marina D. West, P.G.

5-31-11
Date

ATTEST:


Judy Corl-Lorono
Board Secretary

APPROVED AS TO FORM


David J. Aleshire, Interim Legal Counsel

AGENDA ITEM # 11

General Ledger

Balance Sheet

User: ddiaz *mdt*
 Printed: 04/21/2017 - 12:21PM
 Fund: All
 Period: 9 **MARCH**
 Fiscal Year: 2017



Fund ALFRE

Account Type	Amount
01 - General Fund	
Assets	
CASH & CASH EQUIVALENTS	
01-00-131200 - CASH UNION BANK OF CA	0.00
01-00-131250 - PACIFIC WESTERN BANK	1,827,379.08
01-00-131300 - CASH DRAWERS BASE FUND	1,000.00
01-00-134000 - PETTY CASH FUND	800.00
Total CASH & CASH EQUIVALENTS:	1,829,179.08
INVESTMENTS	
01-00-133030 - LAIF - CASH ACCOUNT	928,764.76
01-00-133111 - OPEN	0.00
01-00-133112 - OPEN	0.00
Total INVESTMENTS:	928,764.76
ACCOUNTS RECEIVABLE - WATER	
01-00-136000 - A/R OTHER (Non-UB AR)	7,048.00
01-00-137100 - A/R WATER	151,912.88
01-00-137110 - 2015 ID GM STANDBY A/R	35,320.40
01-00-137130 - A/R UNBILLED	59,680.69
01-00-139500 - 2009-10 LIEN-REC \$41976	4,097.79
01-00-139510 - 2010-11 LIEN REC \$33945	3,091.44
01-00-139520 - 2011-12 LIEN REC \$36833	5,042.28
01-00-139530 - 2012-13 LIEN REC \$39364	8,763.72
01-00-139540 - 2013-14 LIEN REC \$29,632	5,867.11
01-00-139541 - 2014-15 LIEN REC \$69,492	33,401.32
01-00-139542 - 2015-16 LIEN REC \$43,270	34,711.32
01-00-139600 - DUE FOR AMES/RECHE	0.00
01-00-139601 - DUE FOR HAZARD MITIGATION	0.00
01-00-139602 - DUE FROM AWAC1	0.00
01-00-139900 - ALLOWANCE FOR BAD DEBTS-LIENS	(4,500.00)
Total ACCOUNTS RECEIVABLE - WATER:	344,436.95
ACCOUNTS RECEIVABLE - OTHER	
01-00-138000 - A/R PROPERTY TAXES	1,200.00
01-00-138030 - ACCRUED RECEIVABLE	0.00
01-00-139000 - A/R CUSTOMER PROJECTS	0.00
01-00-139040 - DOLLAR GENERAL	0.00
Total ACCOUNTS RECEIVABLE - OTHER:	1,200.00
INVENTORY	
01-00-143010 - INVENTORY-WATER SYSTEM PARTS	162,135.35
01-00-143012 - INVENTORY CLEARING	(4,715.57)
Total INVENTORY:	157,419.78
PREPAID EXPENSES	
01-00-144000 - PREPAYMENTS	0.00
01-00-144010 - PREPAYMENTS W/C INS	4,170.94

Account Type	Amount
01-00-144020 - PREPAYMENTS PL & PD LIAB INS	7,369.53
01-00-144030 - PREPAYMENTS BLM ID 1 LEASE	85,586.46
Total PREPAID EXPENSES:	97,126.93
FIXED ASSETS	
01-00-111300 - FA ORGANIZATION	336,271.36
01-00-111301 - A/D ORGANIZATION	(133,054.84)
01-00-111350 - FA LAND	80,979.60
01-00-111400 - FA BUILDINGS	243,304.03
01-00-111401 - A/D BUILDINGS	(219,302.46)
01-00-111500 - FA YARDS	61,488.47
01-00-111501 - A/D YARDS	(53,911.31)
01-00-111600 - FA FUEL TANKS	18,942.68
01-00-111601 - A/D FUEL TANK	(15,254.83)
01-00-111700 - FA WATER SYSTEM	9,384,557.44
01-00-111701 - A/D WATER SYSTEM	(5,673,514.78)
01-00-111800 - FA SHOP EQUIPMENT	41,327.36
01-00-111801 - A/D SHOP EQUIPMENT	(41,327.36)
01-00-111810 - FA MOBILE EQUIPMENT	713,345.19
01-00-111811 - A/D MOBILE EQUIPMENT	(422,765.50)
01-00-111900 - FA OFFICE EQUIPMENT	264,146.10
01-00-111901 - A/D OFFICE EQUIPMENT	(123,539.24)
Total FIXED ASSETS:	4,461,691.91
CONST. IN PROGRESS - OTHER	
01-00-145010 - JV WELL	177,095.85
01-10-120050 - CIP EPA GRANT	0.00
Total CONST. IN PROGRESS - OTHER:	177,095.85
CONSTRUCTION IN PROGRESS	
01-00-120540 - ALTERNATE POWER IMPROVEMENTS	23,720.91
01-00-120541 - 2015 DODGE RAM 1500 VIN3532	0.00
01-00-120542 - 2015 DODGE RAM 1500 VIN3533	0.00
01-00-120543 - SPRINGBROOK SOFTWARE INSTALL	0.00
01-00-120544 - LOOKOUT PIPELINE	763.47
01-00-120545 - HDWD TIE-IN	262.32
01-00-120546 - BDV/GOAT MTN (W1) INTEGRATE	262.33
Total CONSTRUCTION IN PROGRESS:	25,009.03
PENSION DEFERRED OUTFLOWS	
01-00-120600 - PENSION DEFERRED OUTFLOWS	0.00
Total PENSION DEFERRED OUTFLOWS:	0.00
Total Assets:	8,021,924.29
Liabilities	
ACCOUNTS PAYABLE	
01-00-225200 - ACCRUED INTEREST PAYABLE	0.00
01-00-225300 - ACCRUED EXPENSES	0.00
01-00-227000 - ACCOUNTS PAYABLE	381.59
Total ACCOUNTS PAYABLE:	381.59
ACCRUED PAYROLL	
01-00-229000 - ACCURED PAYROLL LIABILITIES	11,112.84
01-00-229010 - GARNISHMENT WITHHOLDING	0.00
01-00-229100 - ACCURED EMP COMP BALANCES	57,978.59
Total ACCRUED PAYROLL:	69,091.43
ACCRUED PR LIABILITIES	
01-00-229001 - FEDERAL PR TAX PAYABLE	(207.49)

Fund ALFRE

Account Type	Amount
01-00-229002 - STATE PR TAX PAYABLE	(21.83)
01-00-229003 - HEALTH INSURANCE PAYABLE	(4,025.13)
01-00-229004 - 3RD PARTY INS PLAN PAYABLE	248.61
01-00-229005 - CALPERS PAYABLE	2,227.83
Total ACCRUED PR LIABILITIES:	(1,778.01)
CUSTOMER DEPOSITS	
01-00-225400 - UNCLAIMED FUNDS	0.00
01-00-226000 - CUSTOMER DEPOSITS	84,941.67
Total CUSTOMER DEPOSITS:	84,941.67
CIP DEPOSIT	
01-00-226010 - DOLLAR GENERAL DEPOSIT	0.00
Total CIP DEPOSIT:	0.00
PAYABLE FROM RESTRICTED ASSETS	
01-00-229500 - ACCRUED INT PAYABLE DV ID BNDS	0.00
Total PAYABLE FROM RESTRICTED ASSETS:	0.00
LONG TERM DEBT	
01-00-211010 - REVENUE BONDS PAYABLE - DV	106,977.05
01-00-223000 - REVENUE BONDS PAYABLE - BH	296,000.00
Total LONG TERM DEBT:	402,977.05
PENSION NET PENSION LIABILITY	
01-00-151000 - DEFERRED OUTFLOWS-PENS CONTRIB	(52,457.00)
01-00-153000 - DEFERRED OUTFLOW - ACTUARIAL	(20,103.00)
01-00-223100 - PENSION NET PENSION LIABILITY	450,309.00
01-00-225000 - DEFFERRE INFLOW - ACTUARIAL	32,106.00
01-00-225001 - DEFERRED INFLOW-ADD'L DEFERRAL	6,769.00
Total PENSION NET PENSION LIABILITY:	416,624.00
PENSION DEFERRED INFLOW	
01-00-223110 - PENSION DEFERRED INFLOWS	0.00
Total PENSION DEFERRED INFLOW:	0.00
Total Liabilities:	972,237.73
Fund Balance	
FUND BALANCE	
01-00-301090 - CONTRIBUTED CAPITAL/HUD	291,094.58
01-00-301110 - FMHA GRANTS	758,297.76
01-00-310000 - FUND BALANCE	5,311,717.56
01-00-310010 - FUND BALANCE FEMA & OES	427,895.00
Total FUND BALANCE:	6,789,004.90
Total Fund Balance:	6,789,004.90
Total Liabilities and Fund Balance:	7,761,242.63
Total Retained Earnings:	260,681.66
Total Fund Balance and Retained Earnings:	7,049,686.56
Total Liabilities, Fund Balance, and Retained Earnings:	8,021,924.29
Totals for Fund 01 - General Fund:	0.00

General Ledger

Budget Status

User: ddiaz *ddiaz*
 Printed: 4/21/2017 - 12:26 PM
 Period: 9, 2017

MARCH



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 01	General Fund							
Dept 01-00	No Department							
R05	OPERATING REVENUE							
01-00-410000	SERVICE LINE INSTALLATION F	1,785.00	0.00	3,570.00	-1,785.00	0.00	-1,785.00	0.00
01-00-410010	BASIC FACILITIES CHARGE	4,500.00	0.00	9,000.00	-4,500.00	0.00	-4,500.00	0.00
01-00-411000	INCOME METERED WATER	533,919.00	28,517.23	457,430.67	76,488.33	0.00	76,488.33	14.33
01-00-412000	INCOME STANDBY ID GM	68,000.00	751.65	52,700.55	15,299.45	0.00	15,299.45	22.50
01-00-413000	BASIC SERVICE CHARGE	809,021.00	65,742.31	624,411.12	184,609.88	0.00	184,609.88	22.82
01-00-417000	INCOME OTHER (OPERATING)	52,000.00	3,990.58	42,074.85	9,925.15	0.00	9,925.15	19.09
01-00-417002	UNRESTRICTED FROM CSA70/W	0.00	-12,629.22	-48,963.22	48,963.22	0.00	48,963.22	0.00
01-00-417003	RESTRICTED FROM CSA70/W1	0.00	0.00	-19,547.64	19,547.64	0.00	19,547.64	0.00
01-00-417004	INCOME REIMBURSEMENT (ID	0.00	12,629.22	75,140.80	-75,140.80	0.00	-75,140.80	0.00
01-00-419000	AMES BASIN WATER TRANSFER	40,000.00	0.00	1,920.75	38,079.25	0.00	38,079.25	95.20
R05 Sub Totals:		1,509,225.00	99,001.77	1,197,737.88	311,487.12	0.00	311,487.12	20.64
R10	NON-OPERATING REVENUE							
01-00-491000	GA02 GEN LEVY IMP DIST A BH	53,446.00	742.00	30,054.69	23,391.31	0.00	23,391.31	43.77
01-00-491010	DA01 DEBT SRVC IMP1 (BH BON	175,900.00	3,603.52	109,181.48	66,718.52	0.00	66,718.52	37.93
01-00-491020	GA01 GENERAL TAX LEVY (BVI	51,873.00	742.67	29,440.93	22,432.07	0.00	22,432.07	43.24
01-00-491030	INCOME REV BONDS DV FMHA	48,434.00	5.29	33,467.66	14,966.34	0.00	14,966.34	30.90
01-00-491040	GA03 ID GM GEN TAX LEVY	23,000.00	319.79	15,549.37	7,450.63	0.00	7,450.63	32.39
01-00-492000	INTEREST INCOME	4,000.00	0.00	4,243.77	-243.77	0.00	-243.77	0.00
01-00-496000	INCOME OTHER (NON OPERATI	25,000.00	1,192.14	36,915.62	-11,915.62	0.00	-11,915.62	0.00
01-00-499990	FUNDS FOR AMES/RECHE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-499991	GRANT FOR HAZARD MITIGATI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-499992	CAPITAL CONTRIBUTION REVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-499993	AWAC GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R10 Sub Totals:		381,653.00	6,605.41	258,853.52	122,799.48	0.00	122,799.48	32.18
Revenue Sub Totals:		1,890,878.00	105,607.18	1,456,591.40	434,286.60	0.00	434,286.60	22.97
E25	NON-OPERATING EXPENSE							
01-00-562000	OFFICE EQUIPMENT EXPENSE	6,000.00	-1,303.23	10,777.10	-4,777.10	6,516.61	-11,293.71	0.00
01-00-563000	CUSTOMER RELATIONS	2,000.00	0.00	1,673.19	326.81	0.00	326.81	16.34
01-00-564000	OTHER ADMINISTRATIVE EXPE	5,000.00	0.00	4,181.66	818.34	0.00	818.34	16.37

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
01-00-564500	CSA70 COWCAP FEES	13,525.00	0.00	799.17	12,725.83	0.00	12,725.83	94.09
01-00-570000	INTEREST EXPENSE - BH BOND	14,800.00	0.00	-1,604.16	16,404.16	0.00	16,404.16	110.84
01-00-571000	DEPRECIATION EXPENSE	0.00	29,377.19	253,375.91	-253,375.91	0.00	-253,375.91	0.00
01-00-571100	AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-573500	MWA PIPELINE DEBT	75,000.00	0.00	0.00	75,000.00	0.00	75,000.00	100.00
01-00-573501	GOAT MTN - MWA PIPELINE DE	8,300.00	0.00	0.00	8,300.00	0.00	8,300.00	100.00
01-00-581000	ELECTION COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-591000	INTEREST EXPENSE - DV BOND	7,049.00	0.00	4,872.26	2,176.74	0.00	2,176.74	30.88
01-00-593000	EXPENSE / INCOME MISC	500.00	-1,187.05	-675.60	1,175.60	0.00	1,175.60	235.12
01-00-594000	GAIN (LOSS) ASSET DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E25 Sub Totals:	132,174.00	26,886.91	273,399.53	-141,225.53	6,516.61	-147,742.14	0.00
	Expense Sub Totals:	132,174.00	26,886.91	273,399.53	-141,225.53	6,516.61	-147,742.14	0.00
	Dept 00 Sub Totals:	-1,758,704.00	-78,720.27	-1,183,191.87	-575,512.13	6,516.61		
Dept 01-01	Administration							
E15	ADMINISTRATIVE EXPENSE							
01-01-560030	ADMINISTRATIVE COMPENSAT	285,274.00	21,364.84	197,441.26	87,832.74	0.00	87,832.74	30.79
01-01-560060	CONTRACTUAL SERV-AUDITOF	30,650.00	0.00	31,218.00	-568.00	0.00	-568.00	0.00
01-01-560070	CONTRACTUAL SERV-LEGAL	16,000.00	3,176.25	10,106.25	5,893.75	0.00	5,893.75	36.84
01-01-560071	GOAT MTN - CONTRACT SVS LE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-560080	PERS CONTRIBUTION	61,523.00	2,586.40	50,965.80	10,557.20	0.00	10,557.20	17.16
01-01-560090	PAYROLL TAXES	14,686.00	4,865.56	10,999.31	3,686.69	0.00	3,686.69	25.10
01-01-560110	TELEPHONE/FAX/INTERNET/WI	8,000.00	673.93	5,501.04	2,498.96	0.00	2,498.96	31.24
01-01-560120	MAILING EXPENSE	1,500.00	0.00	944.43	555.57	0.00	555.57	37.04
01-01-560140	CONTRACTUAL SERV-OTHER	65,700.00	323.69	37,902.85	27,797.15	0.00	27,797.15	42.31
01-01-560160	PROPERTY/LIABILITY EXPENSE	30,000.00	2,456.51	22,108.59	7,891.41	0.00	7,891.41	26.30
01-01-560170	WORKERS COMP EXPENSE	13,000.00	1,390.31	11,577.90	1,422.10	0.00	1,422.10	10.94
01-01-560180	DUES & SUBSCRIPTIONS	7,000.00	1,177.00	6,914.00	86.00	0.00	86.00	1.23
01-01-560200	POWER/PROPANE OFFICES & Y/	6,000.00	345.93	4,901.09	1,098.91	0.00	1,098.91	18.32
01-01-560220	BAD DEBT EXPENSE	200.00	0.00	352.75	-152.75	0.00	-152.75	0.00
01-01-560221	BAD DEBT-LIENS/UNCOLLECT/	200.00	0.00	0.00	200.00	0.00	200.00	100.00
01-01-560230	LEAK RELIEF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-560250	PROPANE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-560300	OFFICE SUPPLIES/PRINTING	10,000.00	496.45	5,328.94	4,671.06	0.00	4,671.06	46.71
01-01-561000	EMPLOYEE BENEFITS INSURAN	175,000.00	10,210.96	95,244.10	79,755.90	0.00	79,755.90	45.57
01-01-561100	EMPLOYEE EDUCATION/TRAIN	3,000.00	748.76	3,094.76	-94.76	0.00	-94.76	0.00
01-01-561500	PAYROLL FRINGE EXP TO PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-561600	OVERHEAD TO PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	727,733.00	49,816.59	494,601.07	233,131.93	0.00	233,131.93	32.04
	Expense Sub Totals:	727,733.00	49,816.59	494,601.07	233,131.93	0.00	233,131.93	32.04

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 01-05	Dept 01 Sub Totals:	727,733.00	49,816.59	494,601.07	233,131.93	0.00		
E05	Operations							
01-05-541020	OPERATIONS EXPENSE	245,489.00	18,741.14	182,527.01	62,961.99	0.00	62,961.99	25.65
01-05-541030	OPERATIONS COMPENSATION	4,000.00	780.04	2,867.48	1,132.52	0.00	1,132.52	28.31
01-05-541050	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-541060	AUTO CONTROLS	11,155.00	3,897.21	15,443.53	-4,288.53	0.00	-4,288.53	0.00
01-05-541061	VEHICLE/TRACTOR/EQUIP EXP	845.00	0.00	844.26	0.74	0.00	0.74	0.09
01-05-541070	GOAT MTN-VEH/EQUIP/TRACT	24,000.00	2,612.87	18,195.53	5,804.47	0.00	5,804.47	24.19
01-05-541090	VEHICLE EXPENSE-FUEL	30,000.00	2,561.62	23,009.87	6,990.13	0.00	6,990.13	23.30
01-05-541091	FIELD MATERIALS & SUPPLIES	20,000.00	3,701.92	21,194.10	-1,194.10	0.00	-1,194.10	0.00
01-05-541095	GOAT MTN-FIELD MAT/SUPPLIE	0.00	0.00	-59.39	59.39	0.00	59.39	0.00
01-05-541110	SHRINKAGE	9,755.00	490.00	5,443.50	4,311.50	0.00	4,311.50	44.20
01-05-541110	WATER TESTING	40,000.00	920.00	12,917.70	27,082.30	0.00	27,082.30	67.71
01-05-541120	CONTRACTUAL SRV-ENGINEER	20,000.00	0.00	5,451.30	14,548.70	0.00	14,548.70	72.74
01-05-541121	GOAT MTN-ENGINEERING	40,000.00	609.10	13,915.42	26,084.58	0.00	26,084.58	65.21
01-05-541140	WATER SYSTEM REPAIRS	200.00	0.00	230.00	-30.00	0.00	-30.00	0.00
01-05-541141	EXCAVATION COUNTY OF SB	200.00	0.00	0.00	200.00	0.00	200.00	100.00
01-05-541142	GOAT MTN-EXCAVATIONS COSI	30,000.00	261.04	17,496.57	12,503.43	0.00	12,503.43	41.68
01-05-541143	GOAT MTN-WATER SYSTEM RE	8,600.00	358.08	5,696.53	2,903.47	0.00	2,903.47	33.76
01-05-541150	BUILDING MAINTENANCE/REP,	3,800.00	268.87	2,387.65	1,412.35	0.00	1,412.35	37.17
01-05-541190	COMMUNICATIONS EXPENSE	7,500.00	411.31	6,282.42	1,217.58	0.00	1,217.58	16.23
01-05-541210	DISINFECTION EXPENSE	78,500.00	6,311.51	53,900.97	24,599.03	0.00	24,599.03	31.34
01-05-541250	POWER WELLS & PUMPS	27,500.00	1,292.87	11,409.49	16,090.51	0.00	16,090.51	58.51
01-05-541251	GOAT MTN-POWER WELLS/BOC	22,000.00	-2,020.74	5,980.05	16,019.95	0.00	16,019.95	72.82
01-05-541300	OTHER OPERATING EXPENSES	5,350.00	0.00	716.00	4,634.00	0.00	4,634.00	86.62
01-05-541301	GOAT MTN-OTHER OPERATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-541700	EQUIPMENT EXP TO CIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-541701	CAPITALIZED LABOR EXPENSE	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	100.00
01-05-542000	AMES WATER							
E05 Sub Totals:		663,894.00	41,196.84	405,849.99	258,044.01	0.00	258,044.01	38.87
Expense Sub Totals:		663,894.00	41,196.84	405,849.99	258,044.01	0.00	258,044.01	38.87
Dept 05-01-09	Dept 05 Sub Totals:	663,894.00	41,196.84	405,849.99	258,044.01	0.00		
E15	Directors							
01-09-560021	ADMINISTRATIVE EXPENSE	6,500.00	364.65	4,105.03	2,394.97	0.00	2,394.97	36.85
01-09-560022	DIRECTOR MCBRIDE	6,500.00	486.20	3,678.79	2,821.21	0.00	2,821.21	43.40
01-09-560024	DIRECTOR CORL-LORONO	6,500.00	364.65	3,461.63	3,038.37	0.00	3,038.37	46.74
01-09-560025	DIRECTOR BURKHART	6,500.00	364.65	5,073.18	1,426.82	0.00	1,426.82	21.95
01-09-560026	DIRECTOR STALEY	6,500.00	627.44	4,671.52	1,828.48	0.00	1,828.48	28.13
01-09-560090	DIRECTOR COULOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PAYROLL TAXES							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E15 Sub Totals:	32,500.00	2,207.59	20,990.15	11,509.85	0.00	11,509.85	35.41
	Expense Sub Totals:	32,500.00	2,207.59	20,990.15	11,509.85	0.00	11,509.85	35.41
	Dept 09 Sub Totals:	32,500.00	2,207.59	20,990.15	11,509.85	0.00		
Dept 01-10	CIP							
E20	CIP EXPENSE							
01-10-056198	LABOR APPLIED TO CIP PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-056199	LABOR APPLIED TO WIP PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561900	OVERHEAD FOR CIP ONLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561901	ALT POWER IMP 12054	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561902	LOOKOUT PIPELINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561904	BDV/IDGM INTEGR & TIE-IN	0.00	0.00	419.00	-419.00	0.00	-419.00	0.00
01-10-561905	JV WELL 10 PUMP/MOTOR REPL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561916	W1-LEGAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561917	ID GM FIXED ASSETS 7.1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561920	HAZARD MITIGATION PLAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561921	AWAC GRANT2,WATER ED FEST	5,000.00	650.00	650.00	4,350.00	0.00	4,350.00	87.00
01-10-561922	GMW3 PUMP/MOTOR REPLACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561923	BOARDROOM A/C REPLACEMENT	5,700.00	0.00	0.00	5,700.00	0.00	5,700.00	100.00
01-10-561930	AMES RECHE FINAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561940	SHOP EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561945	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561950	LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561955	OFFICE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561960	YARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561965	FUEL STORAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561970	WATER SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561972	DODGE RAM3500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561973	2015 4X4 DODGE RAM 1500 V#3:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561974	2015 DODGE 4X4 RAM 1500 V#3:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561976	2015 TOYOTA TACOMA- GRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561978	2015 TOYOTA TACOMA - WHITE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561980	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561982	FINANCIAL & BILLING SOFTWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561984	BILLING SOFTWARE-GOAT MTN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	10,700.00	650.00	1,069.00	9,631.00	0.00	9,631.00	90.01
	Expense Sub Totals:	10,700.00	650.00	1,069.00	9,631.00	0.00	9,631.00	90.01
	Dept 10 Sub Totals:	10,700.00	650.00	1,069.00	9,631.00	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	1,890,878.00	105,607.18	1,456,591.40	434,286.60	0.00	434,286.60	22.97
	Fund Expense Sub Totals:	1,567,001.00	120,757.93	1,195,909.74	371,091.26	6,516.61	364,574.65	23.27
	Fund 01 Sub Totals:	-323,877.00	15,150.75	-260,681.66	-63,195.34	6,516.61		
	Revenue Totals:	1,890,878.00	105,607.18	1,456,591.40	434,286.60	0.00	434,286.60	22.97
	Expense Totals:	1,567,001.00	120,757.93	1,195,909.74	371,091.26	6,516.61	364,574.65	23.27
	Report Totals:	-323,877.00	15,150.75	-260,681.66	-63,195.34	6,516.61		

Bank Reconciliation

Checks by Date

User: ddiaz *ddiaz*
 Printed: 04/21/2017 - 12:27PM
 Cleared and Not Cleared Checks
 Print Void Checks



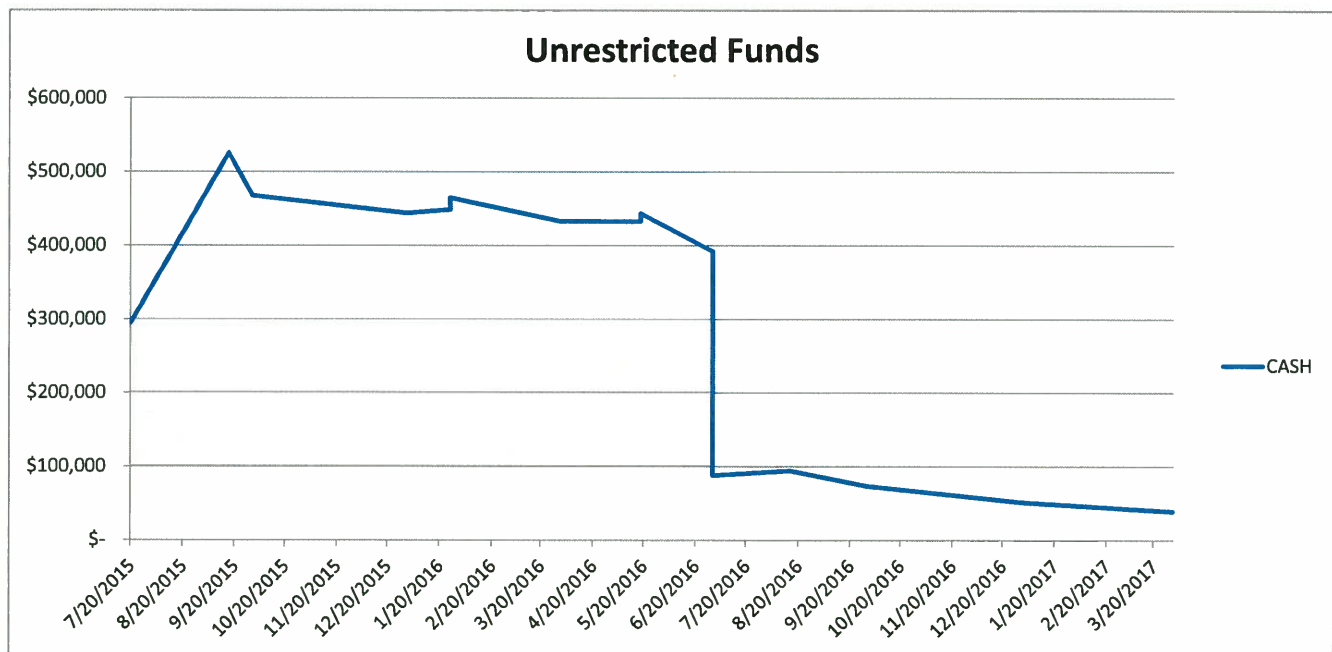
Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
18019	7/25/2016	Esteban Avila		AP	Void		2.35
18031	7/25/2016	Eric Mccarthy		AP	Void		112.86
18044	7/25/2016	Jay Wilson		AP	Void		43.38
18099	8/19/2016	Angela James		AP	Void		77.23
18102	8/19/2016	Juan Naranjo		AP	Void		1.83
18107	8/19/2016	James Shropshire		AP	Void		85.20
18111	8/19/2016	Holly Winston		AP	Void		1.19
18210	10/14/2016	Lon Anderson		AP	Void		12.37
18219	10/14/2016	Bobbie Drake		AP	Void		26.73
18224	10/14/2016	Jon Jenkins		AP	Void		14.68
18227	10/14/2016	Kathryn Leet		AP	Void		69.76
18238	10/14/2016	Barry Rosenberg		AP	Void		8.97
18244	10/14/2016	Larry Willens		AP	Void		0.92
18353	12/9/2016	Karen Blair Tr		AP	Void		436.71
18360	12/9/2016	John Etter		AP	Void		81.00
18363	12/9/2016	Christopher Hansen		AP	Void		56.68
18369	12/9/2016	Gussie Mustain		AP	Void		33.11
18374	12/9/2016	Richard Storti		AP	Void		33.53
18395	12/22/2016	Chris Jasinski		AP	Void		88.55
18516	2/16/2017	US DEPT OF THE INTERIOR/BLM		AP	Void		3,935.02
0	3/3/2017	BURRTEC WASTE&RECYC		AP		3/31/2017	85.69
0	3/3/2017	SOUTHERN CALIFORNIA EDISON C		AP		3/31/2017	7,950.31
18528	3/3/2017	APPLE VALLEY COMMUNICATION		AP		3/31/2017	50.00
18529	3/3/2017	AUTOZONEPARTS		AP	Void		4.28
18530	3/3/2017	AWWA		AP		3/31/2017	420.00
18531	3/3/2017	Stuart Bibber		AP			101.45
18532	3/3/2017	JAMES BINNS		AP		3/31/2017	100.00
18533	3/3/2017	CARL OTTESON'S BACKFLOW		AP			35.00
18534	3/3/2017	CLINICAL LABORATORY OF SB, IN		AP		3/31/2017	350.00
18535	3/3/2017	LARRY COULOMBE		AP		3/31/2017	19.69
18536	3/3/2017	DAVID L. WY SOCKI		AP		3/31/2017	3,176.25
18537	3/3/2017	Sherri Foster		AP		3/31/2017	200.00
18538	3/3/2017	FRONTIER CALIFORNIA, INC		AP		3/31/2017	423.52
18539	3/3/2017	HELENDALE COMMUNITY SERVIC		AP		3/31/2017	165.00
18540	3/3/2017	INLAND WATER WORKS SUPPLY C		AP		3/31/2017	8,037.13
18541	3/3/2017	JOHN'S GARAGE,LLC		AP		3/31/2017	43.75
18542	3/3/2017	MOJAVE DESERT AIR QUALITY		AP		3/31/2017	895.52
18543	3/3/2017	OFFICE DEPOT		AP		3/31/2017	59.73
18544	3/3/2017	PREMIER ACCESS INSURANCE, CC		AP		3/31/2017	959.71
18545	3/3/2017	QUILL		AP		3/31/2017	112.04
18546	3/3/2017	SDRMA		AP		3/31/2017	11,272.36
18547	3/3/2017	UNDERGROUND SERVICE ALERT C		AP		3/31/2017	39.00
18548	3/3/2017	US DEPT OF THE INTERIOR/BLM		AP		3/31/2017	86,570.22
18549	3/3/2017	HD SUPPLY FAC MAINT LTD		AP		3/31/2017	411.31
18550	3/3/2017	XEROX CORPORATION		AP		3/31/2017	185.69
0	3/9/2017	IRS PAYROLL		AP		3/31/2017	318.28

Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
0	3/9/2017	IRS PAYROLL		AP		3/31/2017	2,298.18
0	3/9/2017	EDD PAYROLL		AP		3/31/2017	606.91
0	3/9/2017	CALPERS		AP		3/31/2017	3,429.43
0	3/9/2017	CASDU		AP		3/31/2017	205.38
18551	3/9/2017	TERRY BURKHART		PR		3/31/2017	333.55
18552	3/9/2017	JUDY CORL-LORONO		PR		3/31/2017	440.39
18553	3/9/2017	J LARRY COULOMBE		PR		3/31/2017	336.75
18554	3/9/2017	MICHAEL MCBRIDE		PR		3/31/2017	209.05
18555	3/9/2017	JAMES STALEY		PR		3/31/2017	324.71
18556	3/9/2017	MICHELLE CORBIN		PR		3/31/2017	1,416.53
18557	3/9/2017	DESTINY DIAZ		PR		3/31/2017	1,155.02
18558	3/9/2017	ROSA SANDOVAL		PR		3/31/2017	967.50
18559	3/9/2017	MARY HELEN TUTTLE		PR		3/31/2017	445.65
18560	3/9/2017	MARINA WEST		PR		3/31/2017	3,747.71
18561	3/9/2017	JAMES BOYD		PR		3/31/2017	1,886.61
18562	3/9/2017	MICHAEL CARUSO		PR		3/31/2017	1,256.88
18563	3/9/2017	JARED HUNTZINGER		PR		3/31/2017	1,202.52
18564	3/9/2017	LOGAN NOUNNAN		PR		3/31/2017	1,131.62
18565	3/9/2017	DAVID REWAL		PR		3/31/2017	1,542.55
0	3/13/2017	FIRST NATIONAL BANK		AP		3/31/2017	3,754.80
18566	3/13/2017	4 SPORTS N' MORE		AP			529.32
18567	3/13/2017	ACWA/JPIA		AP			396.00
18568	3/13/2017	AUTOZONEPARTS		AP		3/31/2017	154.15
18569	3/13/2017	CA RURAL WATER ASSN		AP		3/31/2017	718.00
18570	3/13/2017	CLINICAL LABORATORY OF SB, IN		AP		3/31/2017	140.00
18571	3/13/2017	INLAND WATER WORKS SUPPLY C		AP		3/31/2017	105.06
18572	3/13/2017	NV5 , INC		AP		3/31/2017	920.00
18573	3/13/2017	SDRMA		AP		3/31/2017	10,596.00
18574	3/13/2017	SL PARKER CA, LLC, BUILDERS		AP		3/31/2017	4.28
0	3/17/2017	AT&T MOBILITY		AP		3/31/2017	268.87
0	3/17/2017	CINTAS CORPORATION #150		AP		3/31/2017	250.72
0	3/17/2017	FIRST NATIONAL BANK		AP		3/31/2017	1,172.29
18575	3/17/2017	FLYERS ENERGY LLC		AP		3/31/2017	2,612.87
18576	3/17/2017	HOME DEPOT CREDIT SERVICES		AP		3/31/2017	212.73
18577	3/17/2017	pwbIMAGE SOURCE, INC		AP		3/31/2017	240.56
18578	3/17/2017	INLAND WATER WORKS SUPPLY C		AP		3/31/2017	61.46
18579	3/17/2017	MOM'S DESERT VALLEY CLEANIN		AP		3/31/2017	180.00
18580	3/17/2017	SARGENT COMMUNICATIONS		AP		3/31/2017	95.00
0	3/23/2017	IRS PAYROLL		AP		3/31/2017	59.09
0	3/23/2017	IRS PAYROLL		AP		3/31/2017	2,061.40
0	3/23/2017	EDD PAYROLL		AP		3/31/2017	520.35
0	3/23/2017	CALPERS		AP		3/31/2017	3,429.43
0	3/23/2017	CASDU		AP		3/31/2017	205.38
18581	3/23/2017	J LARRY COULOMBE		PR		3/31/2017	224.51
18582	3/23/2017	MICHAEL MCBRIDE		PR		3/31/2017	108.94
18583	3/23/2017	MICHELLE CORBIN		PR			1,416.53
18584	3/23/2017	DESTINY DIAZ		PR		3/31/2017	1,045.34
18585	3/23/2017	ROSA SANDOVAL		PR		3/31/2017	967.50
18586	3/23/2017	MARY HELEN TUTTLE		PR		3/31/2017	468.43
18587	3/23/2017	MARINA WEST		PR		3/31/2017	3,435.61
18588	3/23/2017	JAMES BOYD		PR		3/31/2017	1,283.08
18589	3/23/2017	MICHAEL CARUSO		PR		3/31/2017	891.86
18590	3/23/2017	JARED HUNTZINGER		PR		3/31/2017	1,434.20
18591	3/23/2017	LOGAN NOUNNAN		PR		3/31/2017	1,495.49
18592	3/23/2017	DAVID REWAL		PR		3/31/2017	1,546.94



IMPROVEMENT DISTRICT GOAT MOUNTAIN UNRESTRICTED CASH ACCOUNT SUMMARY 3/31/2017

DATE	TRANSACTION DESCRIPTION	CR DEPOSIT AMOUNT	DR UNRESTRICTED FUND EXPENSE	CASH
7/20/2015	DISBURSEMENT #1 FROM CSA	\$ 294,955.81		\$ 294,956
9/16/2015	DISBURSEMENT #2 FROM CSA	\$ 230,666.23		\$ 525,622
9/30/2015	FY2015/16 Q1 ID GM DIRECT EXPENSES*		\$ 58,001.02	\$ 467,621
12/31/2015	FY2015/16 Q2 ID GM DIRECT EXPENSES*		\$ 23,931.08	\$ 443,690
1/26/2016	PRIOR YR CoSB TAX APPORTIONMENT (Disb. 1)	\$ 4,969.17		\$ 448,659
1/26/2016	PRIOR YR CoSB TAX APPORTIONMENT (Disb. 1)	\$ 16,032.18		\$ 464,691
1/26/2016	PRIOR YR CoSB TAX APPORTIONMENT (Disb. 1)	\$ 79.09		\$ 464,770
3/31/2016	FY2015/16 Q3 ID GM DIRECT EXPENSES*		\$ 31,859.52	\$ 432,911
5/18/2016	PRIOR YR CoSB TAX APPORTIONMENT (Disb. 2)		\$ 196.17	\$ 432,715
5/18/2016	PRIOR YR CoSB TAX APPORTIONMENT (Disb. 2)	\$ 3,079.95		\$ 435,795
5/18/2016	PRIOR YR CoSB TAX APPORTIONMENT (Disb. 2)	\$ 7,716.87		\$ 443,512
6/30/2016	FY2015/16 Q4 ID GM DIRECT EXPENSES**		\$ 51,379.69	\$ 392,132
6/30/2016	FY2015/16 Q1 to Q4 INDIRECT EXPENSES		\$ 304,214.45	\$ 87,917
8/15/2016	PRIOR YR CoSB TAX APPORTIONMENT (Dist.3/Final)	\$ 6,629.94		\$ 94,547
9/30/2016	FY2016/17 Q1 ID GM DIRECT EXPENSES*		\$ 21,068.32	\$ 73,479
12/31/2016	FY2016/17 Q2 ID GM DIRECT EXPENSES*		\$ 21,895.62	\$ 51,583
3/31/2017	FY2016/17 Q3 ID GM DIRECT EXPENSES*		\$ 12,629.22	\$ 38,954



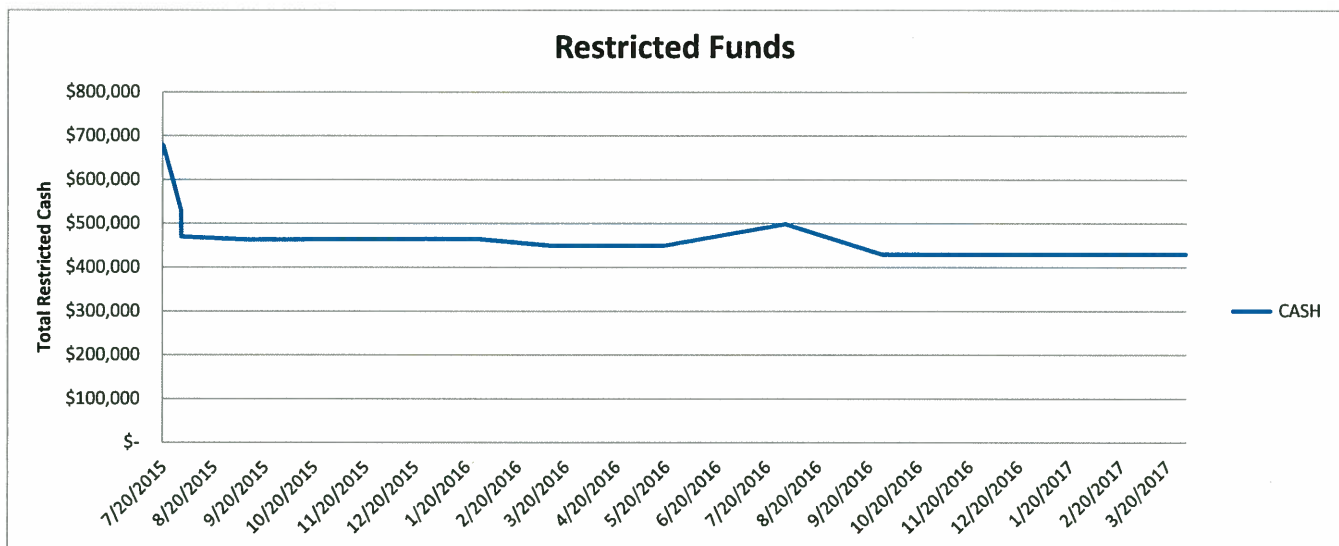
* Indirect expenses will be reconciled at year-end.

** FYE Corrected for earlier errors



**IMPROVEMENT DISTRICT GOAT MOUNTAIN
RESTRICTED CASH ACCOUNT SUMMARY
3/31/2017**

DATE	FIXED ASSET NO	TRANSACTION DESCRIPTION	CR TRANSACTION AMOUNT	DR RESTRICTED FUND EXPENSE	CASH
7/20/2015		DISBURSMENT FROM CSA	\$ 678,027.00		\$ 678,027
7/31/2015	MV15.001GM	JD410 BACKHOE		\$ 150,360.10	\$ 527,667
7/31/2016	MV15.004GM	FIELD VEHICLE - DODGE RAM 1500		\$ 28,888.95	\$ 498,778
7/31/2015	MV15.005GM	FIELD VEHICLE - DODGE RAM 1500		\$ 28,888.93	\$ 469,889
9/9/2015	OE15.001	SPRINGBROOK SOFTWARE IMPLEMENTATION		\$ 7,290.00	\$ 462,599
1/26/2016	N/A	INTEREST EARNINGS (CoSB DISBURSEMENT 1)	\$ 1,572.81	0.00	\$ 464,172
3/11/2016	MV16.001	DODGE RAM 3500 (30% cost share capital asset)		\$ 15,232.41	\$ 448,939
5/18/2016	N/A	INTEREST EARNINGS (CoSB DISBURSEMENT 2)	\$ 142.43	0.00	\$ 449,082
9/28/2016	WS16.006GM	ID GM WELL NO. 3 PUMP/MOTOR		\$ 19,547.64	\$ 429,534
9/30/2016	N/A	FY2016/17 Q1 ID GM RESTRICTED EXPENSES		0.00	\$ 429,534
12/31/2016	N/A	FY2016/17 Q2 ID GM RESTRICTED EXPENSES		0.00	\$ 429,534
3/31/2017	N/A	FY2016/17 Q3 ID GM RESTRICTED EXPENSES		0.00	\$ 429,534





4/11/17

To: Marina West

From: Destiny Diaz

Subject: Service Order Report April 2017

SERVICE ORDER REPORT FOR FISCAL YEAR 2016-2017

	J	A	S	O	N	D	J	F	M	A	M	J	YTD
After Hours Call Out	1	1	4	2	4	0	0	0	0				12
AirVac Maintenance	4	0	0	0	0	1	0	0	0				5
AirVac Replacement	0	1	0	0	0	0	0	0	0				1
Booster Repair/Maintenance (New Category)	0	0	0	0	0	0	0	0	0				1
Bulk Stations: Maintenance	1	0	2	0	1	0	0	0	0				4
Close Account	0	0	1	0	0	0	1	0	0				2
Customer Requested Asst	8	7	11	11	9	6	16	6	6				80
Reported Leaks	5	12	3	3	2	3	1	2	3				34
Destroy Service Line	0	1	0	0	0	0	0	0	0				1
Exchange Meter	5	19	7	8	15	10	12	15	31				122
Facility Inspections*	2	0	0	0	0	2	0	0	2				6
Fire Flow Test	0	0	0	0	0	0	0	0	0				0
Flush Deadend/Blowoffs	0	1	0	1	0	1	0	0	1				4
General Maintenance	2	0	0	1	0	0	0	1	0				4
Hangtag	10	13	6	7	8	5	6	2	7				64
Hydrant Maint.	78	29	37	60	28	8	0	0	2				242
Install New Service	0	1	1	0	1	0	0	0	0				3
Lock-Offs	34	20	20	26	34	24	34	17	34				243
Miscellaneous	8	2	4	8	7	8	9	5	5				56
Office Repairs	0	1	1	0	0	1	0	0	0				3
Open New Service	0	0	0	0	0	0	0	0	2				2
Pressure Complaint	0	1	0	1	1	1	0	1	0				5
Pull Meter	1	1	0	0	1	0	0	0	0				3
Read Meter	13	15	19	9	5	9	3	10	7				90
Repair Mainline	0	2	0	0	0	0	1	0	0				3
Repair Service Line	8	15	6	7	5	0	0	1	2				44
Replace Service Line	14	18	15	13	19	17	10	10	22				138
Reread Meter	64	72	28	9	5	7	17	13	10				225
Safety Meeting	0	0	0	0	0	0	0	0	0				0
Tamper	0	0	0	0	0	1	0	0	0				1
Tank/Reservoir Maintenance/Repairs	0	0	0	0	0	0	0	0	0				0
Unlock Service	30	26	26	27	28	26	29	16	36				244
Valve Maintenance	0	1	1	0	0	0	0	0	0				2
Verify Meter Locked	7	3	10	12	14	9	9	1	5				70
Water Quality Issues **	1	0	0	0	0	0	1	0	0				2
Well Repairs/Maint. And Water Level	0	0	0	1	0	0	0	0	0				1
TOTAL	296	262	202	206	187	139	149	100	175	0	0	0	1716

*Includes Inspections for Fire Extinguishers, Vehicles and Facilities

** Includes Water Quality (taste, odor, color)

DATE: 4/7/2017
TO: Board of Directors
FROM: Kit Boyd
RE: MAR. 2017 Production

	<u>Cubic Feet</u> <u>Pumped</u>	<u>Total Gallons</u> <u>Pumped</u>	<u>Average</u> <u>GPM</u>	<u>Total</u> <u>Running Time</u>	<u>acre feet</u>
Well 2	Well is "inactive"				
Well 3	156,070	1,167,404	389	50	3.58
Well 4	Well is "inactive"				
Well 6	156,510	1,170,695	388	50.3	3.59
Well 7	57,750	431,970	344	32.1	1.33
Well 8	350,500	2,621,740	864	50.6	8.05
Well 9	390,800	2,923,184	623	78.2	8.97
Well 10	22,070	165,084	114	24.1	0.51
Total	1,133,700	8,480,076	495	285.3	26.03

A Boosters	61,490	459,945	141	54.3
C Boosters	127,100	950,708	310	51.1
Total	188,590	1,410,653		



DATE: 4/7/2017
TO: Board of Directors
FROM: Kit Boyd
RE: MAR. 2017 Goat Mountain Well Production

	<u>Cubic Feet</u> <u>Pumped</u>	<u>Total Gallons</u> <u>Pumped</u>	<u>Average</u> <u>GPM</u>	<u>Total</u> <u>Running Time</u>	<u>acre feet</u>
Well GMW1	47,150	352,682	216	27.2	1.08
Well GMW2	108,944	814,900	188	72.4	2.50
Well GMW3	247,100	1,848,308	315	97.9	5.67
Total	403,194	3,015,890	255	197.5	9.26
 Booster # 1				0	
Booster # 2				68	
Booster flow	138,200	1,033,736	253	68	

Bighorn-Desert View Water Agency

Board of Directors

Michael McBride, President pt.
J. Larry Coulombe, Director
Judy Corl-Lorono, Secretary
J. Dennis Staley, Director
Terry Burkhart, Director



Agency Office

622 S. Jemez Trail
Yucca Valley, CA 92284-1440

760/364-2315 Phone
760/364-3412 Fax

Marina D West, PG, General Manager

A Public Agency

www.bdvwa.org

Board of Directors' Regular Meeting Minutes

Board Meeting Office
1720 N. Cherokee Trail, Landers, CA 92285
Tuesday, March 28, 2017 – 6:00 p.m.

Call to Order

Meeting convened by Vice President Michael McBride at 6:01 p.m. Vice President McBride announced that President Coulombe has resigned from the position of President of the Board of Directors of Bighorn-Desert View Water Agency. V.P. McBride proceeded to chair this meeting.

Pledge of Allegiance

Led by Sharon Conkle.

Roll Call

Directors Present:

J. Larry Coulombe
Michael McBride
Judy Corl-Lorono
J. Dennis Staley
Terry Burkhart

Staff Present:

Marina West
Michelle Corbin

Approval of Agenda

Motion to approve the agenda.

MSC¹ (Staley/Coulombe) unanimously approved.

Board of Directors Handbook Review and Adoption

Staff member, Michelle Corbin briefly reviewed the handbook, noting the Directors' Handbook was last reviewed at the February 24, 2017 Special Board Workshop. For purposes of maintaining the District of Distinction from the California Special Districts' Association the Handbook must be reviewed by the Board once per year. The Handbook has been brought back for re-adoption due to minor changes with the content.

No public comment.

Motion No. 17-014

(After brief Board discussion), Director Cori-Lorono made a motion to adopt Resolution No. 17R-09 adopting the Board of Directors Handbook, corrections, for Purposes of Providing a Comprehensive Desktop Reference for Board Members. Director Burkhart seconded the motion.

MSC1 (Cori-Lorono/Burkhart) unanimously approved.

Coulombe: Y
McBride: Y
Cori-Lorono: Y
Staley: Y
Burkhart: Y

Emergency Back-up Power for Administration Building and “A” Booster Station: Award of Construction Contract and Authorize 10% Contingency on Project

General Manager West reported she is beginning the process of purchasing and installing stationary back-up generators throughout the Agency in phases. The first project phase consists of one stationary generator to run two facilities: Jemez Administration and Shop buildings and the “A” Booster Station at the same location.

West reported the Agency received two informal bids, one at 40K and the other at 48K. Both companies quoted the exact same equipment consisting of the purchase and installation of one 40 kilowatt stationary generator and two automatic transfer switches. West also stated the purpose of purchasing stationary generators as opposed to large mobile generators is to avoid the stringent regulations imposed by the Mojave Desert Air Quality Management District (MDAQMD) noting that stationary generators are typically grandfathered under existing regulations as MDAQMD changes the emission standards overtime while mobile generators would be considered “out-of-compliance”.

West is requesting the Board authorize execution of a contract with the low bidder, Desert Energy Solutions, authorize a budget of \$40,157.00 plus tax and a ten percent contingency to cover any unforeseen circumstances encountered during construction.

No public comment.

Motion No. 17-015

(After brief Board discussion), Director Cori-Lorono made a motion to authorize General Manager to execute construction contract for the acquisition and installation of an emergency power system at 622 Jemez Trail to operate both the administration/shop buildings and the “A” Booster Station. The motion was seconded by Director Coulombe.

MSC¹

(Cori-Lorono/Coulombe) unanimously approved.

Coulombe: Y
McBride: Y
Cori-Lorono: Y
Staley: Y
Burkhart: Y

Waterline/Water Meter Easement Encroachment by Private Owner

General Manager West began her report with a review of the Agency Rules and Regulations as they pertain to blocking or prohibiting access to Agency infrastructure. West also reviewed the Customer Application for Service document, which by signing, each customer agrees to the current Agency Rules and Regulations as well as future regulations. West explained to the Board the number of customers that have recently fenced off access to Agency infrastructure. West shared with the Committee photos revealing how customers have blocked off access to meters

by placing perimeter fencing within the prescribed easements as opposed to adhering to property setbacks.

West also brought to the Boards attention a secondary issue dealing with the private fencing off of entire roads where the Agency main lines are installed. West has contacted various property owners through written correspondence demanding these fences and gates be removed to allow for open access to agency facilities. Lastly, West stated that this issue appears to be growing causing the Agency to be concerned.

Public comment:

Anonymous stated he thought all parcels have an implied easement.

Anonymous asked if we would consider collecting a fee for access.

Consent Items – The following items are expected to be routine and non-controversial and will be acted on by the Board at one time without discussion, unless a member of the Public or member of the Board requests that the item be held for discussion or further action.

- a. Financial Statements February 2017
 - 1. Balance Sheet
 - 2. Budget Status
- b. Receive and File Bank Reconciliation (AR Disbursements) February 2017
- c. Service Order Report, February 2017
- d. Production Report, February 2017
- e. Goat Mtn. Production Report February 2017
- f. Special BOD Meeting Minutes, February 24, 2017.
- g. Regular Board Meeting Minutes, February 28, 2017.
- h. Special Board Meeting Minutes, February 28, 2017.
- i. Authorization for Attendance for Special Districts Legislative Days May 16-17, 2017 at an estimated cost of \$1973.00 per Director.
- j. Receive and File Special FPREP Committee Meeting Reports, January 17, 2017
- k. Receive and File Regular PLEGS Committee Meeting Reports, October 18, 2016
- l. Approval of Agency Bad Debt Expenses "Write-Off" for period of April 15, 2015 to present in the amount of \$996.96.
- m. Adopt Resolution No. 17R-10 Adopting a Public Records Retention and Destruction Policy.
- n. Receive and File the Government Finance Officers Association 7th Annual "Certificate of Achievement for Excellence in Financial Reporting".

No Public comment.

Motion No. 17-016

Director Corl-Lorono made a motion to approve consent items a - n. The motion was seconded by Director Staley.

MSC¹ (Corl-Lorono/Staley) unanimously approved.

Coulombe: Y

McBride: Y

Corl-Lorono: Y

Staley: Y

Burkhart: Y

Adjourned for a Break at 6:47 p.m. - Reconvened from Break at 6:57 p.m.

Matters Removed From Consent Calendar

No matters removed from consent calendar.

Public Comment Period

No public comment.

Approved XX-XX-2017

Verbal Reports

General Manager West reported the Agency has once again received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the audit ending June 30, 2016. West also announced the upcoming Desert Wise Landscape Tour scheduled for April 22-23, 2017.

Director Staley reported on the Homestead Valley Community Council meeting he attended March 20, 2017. Items discussed included the moving of tortoise in Johnson Valley for military purposes and the issues pertaining to hauled water.

Director Corl-Lorono reported on the Municipal Advisory Council meeting she attended on March 13, 2017.

Adjournment – Director Michael McBride adjourned the meeting at 7:05 p.m.

Approved by:

Judy Corl-Lorono, Secretary of the Board

MSC¹ – Motion made, seconded, and carried.

**BIGHORN DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: April 25, 2017

To: Board of Directors

Budgeted: No

Budgeted Amount: N/A

Cost: This action: \$4504.95

Funding Source: line item 01-56022

From: Marina D. West
Michelle Corbin

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: Review and approval of bad debt expense "write-off" of commercial water hauler account 32-3101 (7139) Mr. Edward Demarie/ UKAL Water Hauling.

SUMMARY

As a part of the annual "clean-up" of accounts and reconciliation of bad debt, staff is bringing forward one account in the amount of \$4,504.95 to be written-off. Staff was unable to apply a property lien since the account was never tied to a physical property and attempts to locate the account holder, Mr. Demarie/UKAL Water Hauling, in order to summons him to small claims court failed.

The Board of Directors' has subsequently taken action to prevent such losses by requiring a larger deposit on commercial bulk accounts. Staff also requires a parcel number be submitted on all applications for bulk water service.

Staff recommends the Board authorize the bad debt write-off in the amount of \$4,504.95.

RECOMMENDATION

Board considers taking the following action(s):

1. Approval of bad debt expense "write-off" in the amount of \$4504.95 for a single account held by Mr. Edward Demarie owner of the commercial water hauling business UKAL Water Hauling.

BACKGROUND/ANALYSIS

In 2009, Edward Demarie of UKAL Water Hauling (UKAL) opened a commercial two-inch (2") bulk account with the Agency with a \$100 deposit in accordance with the application process at the time.

In 2010, the account was locked off for non-payment and was required to pay an additional \$100.00 deposit. Agency Rules and Regulations stated the maximum deposit collected for any account (residential home, residential bulk, or commercial bulk) was not to exceed \$200.00, however, UKAL's billing history indicates usage ranging from five-hundred to several

thousand dollars per bi-monthly billing cycle. After months of what appeared to be a struggling business, the account was locked off once more for non-payment. Thereafter, the Agency never heard from UKAL again.

Since the account was not tied to a physical property the Agency was unable to utilize the property lien process to collect the unpaid bill of approximately \$4,500. As an alternative, the Agency made an attempt to secure the payment through the small claims court process. However, throughout 2011 and 2012 the Agency attempted, unsuccessfully, to serve court documents to Mr. Demarie for the outstanding debt. Neither the business name nor Mr. Demarie could be located and by that time UKAL's hauling license had expired as well.


Subsequently the Agency Board adopted Resolution No. 13R-04 *Establishing the Guarantee "Cash" Deposit for 2-Inch Bulk Meter Service Accounts* in an effort to minimize bad debt from commercial (2-in) bulk hauling accounts. The resolution requires the applicant surrender a deposit "equal to two (2) times the average monthly water bill".

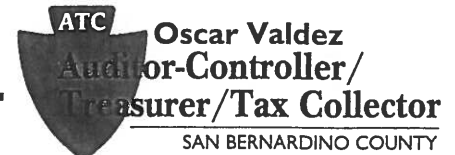
Staff feels it has exhausted all efforts to find Mr. Demarie and collect the amount owed through a Small Claims Court judgment. Therefore, the Board should acknowledge this "bad debt" to complete the write-off process.

PRIOR RELEVANT BOARD ACTION(S)

None.

AUDITOR-CONTROLLER/ TREASURER/TAX COLLECTOR

 268 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 890-4045
268 West Hospitality Lane, First Floor
San Bernardino, CA 92415-0360 • (909) 387-8308 • Fax (909) 890-5797



Matt Brown
Assistant Auditor-Controller/Treasurer/Tax Collector

John Johnson
Assistant Auditor-Controller/Treasurer/Tax Collector

October 21, 2016

Marina D. West, General Manager
Bighorn Desert View Water Agency
622 S. Jemez Trail
Yucca Valley, CA 92284-1440

RE: Unresolved Issues Related to LAFCO Resolution No. 3197; Dissolution of CSA 70, Zone W-1 and Annexation to Bighorn Desert View Water Agency

Dear Ms. West:

The County Auditor-Controller/Treasurer/Tax Collector's office was asked to perform an independent review on the claims that were raised to the Local Agency Formation Commission Office (LAFCO) via a letter dated August 30, 2016 and to the San Bernardino County Special Districts Department (SDD) via a letter dated September 28, 2016. Our review was specifically limited to the following:

1. Determine if the fund balance for the dissolved CSA 70, Zone W-1 was transferred to the successor agency, Bighorn Desert View Water Agency (BDVWA).
2. Determine if the property taxes for FY 2015-16 were transferred to the successor agency, BDVWA.

Our office reviewed the CSA 70, Zone W-1, audited financial statements ending June 30, 2015; FAS fund balances, the trial balance, general ledger, payment documents, payables, COWCAP charges, and FY 2015-16 property tax apportionments to determine if any monies are due to BDVWA.

CSA 70, Zone W-1, June 30, 2015 Fund Balance

Our review determined the June 30, 2015 fund balance available was transferred to BDVWA and no additional monies are due to BDVWA.

The financial statements have \$1,353,271 identified as cash and cash equivalents and agrees with the trial balance. A total of \$1,203,649 was transferred to BDVWA; the difference of \$149,622 that is in question pertains to the debt service fund (\$101,855) for the 1979 General Obligation Bonds issued by the County of San Bernardino for CSA 70, Zone W-1 and liabilities/payables as of June 30, 2015. Below is a brief recap of the difference:

B100 Cash Fund EES (Debt Service)	(\$101,855.44)
B107 County Pool Inv FV Adjustment	(904.58)
Fund ECS Admin Sal/Ben FY 14/15	(37,315.25)
Fund ECS Admin Sal/Ben FY 14/15	(12,920.50)
Fund ECS - Miscellaneous revenue	3,373.42
Total	(\$149,622.35)

You can refer to Attachment "A", fund balance reconciliation, for a detailed breakdown of the transactions. The County Auditor-Controller and BDVWA met and agreed that there were special circumstances that would prevent the transfer of the debt obligations of CSA 70, Zone W-1 to the successor district, BDVWA, as outlined in LAFCO resolution No. 3197 condition No. 8 and additional terms in condition No. 14. BDVWA signed a certificate of acknowledgement dated, November, 3, 2015 that would allow the County Auditor-Controller to retain custody of the debt service fund and serve as paying agent, therefore those monies were not transferred. Please refer to Attachment "A.2" Certificate of Acknowledgment.

FY 2015-16 Property Tax Transfers

Our office prepared property tax confirmations for FY15-16 taxes apportioned and determined \$62,168 was due to BDVWA. The fund, "ECS", is an interest bearing fund and received \$510 applicable to FY15-16 interest. A total of \$44,178 was transferred to BDVWA and \$18,442 was deducted for expenses that were not applied to the June 30, 2015 fund balance transfer calculation. Below is a brief summary:

Property Taxes due to BDVWA	\$ 62,168.11
FY15-16 Interest apportioned to Fund "ECS"	509.55
Total Due to BDVWA	\$ 62,677.66
Transfers / Payments to BDVWA	\$ (44,177.69)
Expenses (Reimbursements to County)	
FY15-16 COWCAP (Charges related to FY13-14)	(8,800.75)
FY16-17 COWCAP (Charges related to FY14-15)	(2,358.25)
Audit Charges	(4,370.00)
Utility Expenses	(2,180.00)
Miscellaneous Expenses	(733.00)
Total Expenses / County Reimbursements	\$ (18,442.00)
Balance Due	\$ 57.97

Please refer to Attachment "B", reconciliation of property tax transfers, for transaction details. In addition, property tax confirmations and supporting apportionment reports are available in Attachment "B.1", property tax payments issued to BDVWA are available in Attachment "B.2" and COWCAP charges are available in Attachment "B.3".

Our review determined that SDD did transfer all property tax and interest revenue available, after deducting county expenses, to BDVWA however, there is a balance due of \$57.97 primarily related to a timing issue. A credit posted to fund "ECS" for a county expense after SDD made the final property tax transfer resulting in an additional \$57.97 that should be transferred to BDVWA.

Unresolved Issues Related to LAFCO Resolution No. 3197; Dissolution of CSA 70, Zone W-1 and Annexation to Bighorn Desert View Water Agency

October 21, 2016

Page 3

We recommend SDD submit a payment of \$57.97 to BDVWA within 7 days and notify the General Accounting Section to close the fund. Our office will follow-up in 10 days to confirm this pending matter is resolved.

Other Items

Our review determined that an additional \$1,715.24 for interest pertaining to fund "EDY" and "EFQ" was transferred to BDVWA in conjunction with the property tax transfers. BDVWA noted three parcels are pending the change of ownership to be completed; SDD reported that the matter will be presented to the Board of Supervisors for approval on November 1, 2016 and should be resolved in the near future. Our office will follow-up on the pending parcel transfers to confirm this is resolved within the next 30 to 60 days.

The jurisdictional change (CSA 70, Zone W-1 dissolution and BDVWA annexation) is effective in FY 2016-17 per the Board of Equalization's change notice to the chart of accounts as it relates to the jurisdictions assessed values and AB-8 factors. The change was implemented by our office and will be reflected in your AB-8 factors utilized to apportion property taxes this roll year. BDVWA will receive the property taxes directly from the County Auditor-Controller going forward and should not expect further property tax transfers from SDD.

If you have any questions please contact Linda Santillano, Property Tax Manager at (909) 382-3189 or Aisha Jackson, Property Tax Supervisor at (909) 382-3180.

Sincerely,

Oscar Valdez
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By: 

Linda Santillano
Property Tax Manager

OV:JJ:LS:adp

cc: Supervisor James Ramos, Chairman, Board of Supervisors
Sandra Maravilla, Policy Advisor, 3rd District, Board of Supervisors
Rachelle Caouette, Office of California State Senator Jean Fuller
Kathleen Rollings-McDonald, LAFCO Executive Officer
Jeff Rigney, Director, County Special Districts Department
Allison M. Edmisten, Division Manager of Fiscal & Administrative Services,
County Special Districts Department

ATTACHMENT "A"

CSA 70, ZONE W-1

JUNE 30, 2015 FUND BALANCE
RECONCILIATION

Fund Balance Reconciliation
CSA 70, Zone W-1
6/30/2015

CSA 70, Zone W-1 Financial Statements	30-Jun-15
Statement of Net Position - Cash and Cash Equivalents	1,353,271.39 (A)

Trial Balance	30-Jun-15
B100 Cash Fund CCW	\$314,422.53
B100 Cash Fund ECS	\$277,528.56
B100 Cash Fund EDY	\$335,992.16
B100 Cash Fund EES (Debt Service)	\$101,855.44
B100 Cash Fund EFQ	\$322,568.12
	<hr/>
	\$1,352,366.81
B107 County Pool Inv FV adjustment Fund CCW	\$0.00
B107 County Pool Inv FV adjustment Fund ECS	\$122.53
B107 County Pool Inv FV adjustment Fund EDY	\$228.24
B107 County Pool Inv FV adjustment Fund EES	\$87.75
B107 County Pool Inv FV adjustment Fund EFQ	\$466.06
	<hr/>
	\$904.58 (D)

Total Trial Balance	(A) \$1,353,271.39
----------------------------	---------------------------

Variance between Financial Statements and Trial Balance	\$ -
--	-------------

Transaction Detail	
Fund Balance Disbursement to Bighorn Desert View Water	(\$314,422.53)
Fund Balance Disbursement to Bighorn Desert View Water	(\$335,992.16)
Fund Balance Disbursement to Bighorn Desert View Water	(\$322,568.12)
Fund Balance Disbursement to Bighorn Desert View Water	(\$230,666.23)
Total Fund Balance Disbursed to Bighorn	<hr/>
	(\$1,203,649.04) (B)
B100 Cash Fund EES (Debt Service)	(\$101,855.44) (C)
B107 County Pool Inv FV adjustment	(D) (\$904.58)
Fund ECS Admin Sal/Ben FY 14/15	(\$37,315.25)
Fund ECS Admin Sal/Ben FY 14/15	(\$12,920.50)
Fund ECS - miscellaneous revenue	\$3,373.42
Total for Debt Service and Reimbursements	<hr/>
	(\$149,622.35)
Total Transactions Reconciled	(A) (\$1,353,271.39)

Remaining Fund Balance	\$ -
-------------------------------	-------------

Notes:

(B) Refer to Attachment "A.1" Fund Balance Transfers to BDVWA for supporting payment documents.

(C) The County Auditor-Controller will retain custody of the debt service fund "EES" for the Successor District, Bighorn Desert View Water Agency, and will continue to serve as the paying agent until the outstanding bonds are paid off on June 1, 2019. If a fund balance remains after June 1, 2019, it will be transferred to Bighorn Desert View Water Agency. Please refer to Attachment "A.2" Certificate of Acknowledgment relating to CSA 70, Zone W-1 General Obligation Bonds dated 11/03/2015 and signed by Marina West, General Manager, Bighorn Desert View Water Agency.

(D) Non-cash transactions; reported for financial statement purposes.

ATTACHMENT "A"

ATTACHMENT "A.1"

CSA 70, ZONE W-1

FUND BALANCE TRANSFERS

ISSUED TO

BIGHORN DESERT VIEW WATER AGENCY

JUL 14 2015 RUSH

FAS

PAYMENT VOUCHER

Page 1 of 1

DOCUMENT ID:	SPD	16125MM
PV	TRANS	PV NUMBER
<input type="checkbox"/> USE TAX		
COMMENTS (12)		

COMMENTS (96)	SPECIAL DISTRICTS	(24)
VENDOR CODE (11)		
BIGHORN447		
VENDOR NAME BIGHORN DESERT VIEW WATER AGENCY		
ADDRESS LINE #1 622 SOUTH JEMEZ TRAIL		
ADDRESS LINE #2 YUCCA VALLEY, CA 92284		
ADDRESS LINE #3		

DOCUMENT TOTAL	\$ 314,422.53
----------------	---------------

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	REV
0 1		CCW	345	2062			9999		
DESCRIPTION (27)							AMOUNT	314,422.53	TAXABLE AMOUNT
DESCRIPTION (27)							AMOUNT		TAXABLE AMOUNT
DESCRIPTION (27)							AMOUNT		TAXABLE AMOUNT
DESCRIPTION (27)							AMOUNT		TAXABLE AMOUNT

DESCRIPTION OF MATERIALS OR SERVICE:	PURPOSE OF EXPENDITURES:
--------------------------------------	--------------------------

I hereby certify upon my own personal knowledge that the articles or services specified herewith were necessary and were ordered by me for use by the department and for the purpose indicated above; that the items billed have been delivered or performed as per invoice except as otherwise indicated in "COMMENTS" above; that no part thereof has been previously paid; and that the department has complied with all applicable ordinances and procedures.

PREPARED BY:	MONA MONTES	0450	387-9602	7/14/2015	7/14/15
APPROVED:	ALLISON MISTEN/CAROLINA MENDOZA				
DATE:					

AUDITOR-CONTROLLER'S APPROVAL FOR PAYMENT: I hereby certify that I have examined the facts of the transaction herein set forth as evidenced by the information hereon and the documents attached hereto. All verifications, certifications, and checking of computations required by County Charter and Government Codes have been complied with and this claim in the total amount shown is hereby approved for payment.

COUNTY AUDITOR-CONTROLLER	BY	15 JUL 14 PM 1:57	214/15
DATE			

B A L A N C E S H E E T A C C O U N T B A L A N C E

	FUND	BS ACCT	SHORT NAME	BS ACCOUNT BALANCE	BEGIN DAY BALANCE	ACCOUNT TYPE	EXCEPT IND
	=====	=====	-----	-----	-----	-----	-----
01-	CCW	B100	CASH IN TREA	314,422.53	314,422.53	01	
02-	CCW	B107	CNTY POOL FV	0.00	0.00	01	
03-	CCW	B274	DUE FROM OTH	0.00	0.00	01	
04-	CCW	B355	STRUC & IMP	0.00	0.00	01	
05-	CCW	B356	ACC DEPR-STR	0.00	0.00	11	
06-	CCW	B371	DEVELOPMENT	338,036.59	338,036.59	01	
07-	CCW	B401	VOUCHERS PAY	0.00	0.00	02	
08-	CCW	B406	ACCOUNTS PAY	0.00	0.00	02	
09-	CCW	B425	RETENTION PA	0.00	0.00	02	
10-	CCW	B435	DUE TO OTHER	0.00	0.00	02	
11-	CCW	B565	FND BAL UNR	0.00	0.00	03	
12-	CCW	B590	FUND BAL RES	0.00	0.00	03	
13-	CCW	B591	ENCUMBRANCES	0.00	0.00	03	
14-	CCW	B631	PRE-ENCUMBRA	0.00	0.00	03	



JUL 14 2015
FAS
PAYMENT VOUCHER

RUSH

Page 1 of 1

DOCUMENT ID: **PV** **SPD** **16127MM**
 TRANS DEPT. PV NUMBER
☐ USE TAX
 COMMENTS (12)

COMMENTS (96)
 SPECIAL DISTRICTS
 (24)
 (24)
 (24)
 (24)

SCHEDULED PAY: CHECK SINGLE
 mm/dd/yy CATG CR FLAG
 VENDOR CODE (11)
 BIGHORN447

VENDOR NAME BIGHORN DESERT VIEW WATER AGENCY
 ADDRESS LINE #1 622 SOUTH JEMEZ TRAIL
 ADDRESS LINE #2 YUCCA VALLEY, CA 92284
 ADDRESS LINE #3

DOCUMENT TOTAL
 \$ 335,992.16

CITY (17) STATE (2) ZIP (9)
 VENDOR INVOICE NUMBER (12) FUND DEPT ORGANIZATION APPR OBJECT
 0 1 EDY 345 345
 DESCRIPTION (27)
 CREDIT ADVANCEMENT

VENDOR INVOICE NUMBER (12) FUND DEPT ORGANIZATION APPR OBJECT
 DESCRIPTION (27)

VENDOR INVOICE NUMBER (12) FUND DEPT ORGANIZATION APPR OBJECT
 DESCRIPTION (27)

DESCRIPTION OF MATERIALS OR SERVICE:
 PURPOSE OF EXPENDITURES:

I hereby certify upon my own personal knowledge that the articles or services specified herewith were necessary and were ordered by me for use by the department and for the purpose indicated above; that the items billed have been delivered or performed as per invoice except as otherwise indicated in "COMMENTS" above; that no part thereof has been previously paid; and that the department has complied with all applicable ordinances and procedures.

PREPARED BY: **MONA MONTES** 0450 387-9602 7/14/2015
 /s/ **MONA MONTES** 326 387-9602 7/14/2015
 APPROVED: **ALLISON EDMISTEN CAROLINA MENDOZA** 7/14/15
 Authorized Signer (Print and Sign) Date

AUDITOR-CONTROLLER'S APPROVAL FOR PAYMENT: I hereby certify that I have examined the facts of the transaction herein set forth as evidenced by the information hereon and the documents attached hereto. All verifications, certifications, and checking of computations required by County Charter and Government Codes have been complied with and this claim in the total amount shown is hereby approved for payment.

COUNTY AUDITOR-CONTROLLER By **2015 JUL 14 PM 2:18**
 15 JUL 14 PM 1:57
 AUDITOR/CONTROLLER
 ACCOUNTS PAYABLE
 2015 JUL 14 PM 1:57
 2015 JUL 14 PM 1:57
 2015 JUL 14 PM 1:57

B A L A N C E S H E E T A C C O U N T B A L A N C E

	FUND	BS ACCT	SHORT NAME	BS ACCOUNT BALANCE	BEGIN DAY BALANCE	ACCOUNT TYPE	EXCEPT IND
	=====	=====	-----	-----	-----	-----	-----
01-	EDY	B100	CASH IN TREA	335,992.16	335,992.16	01	
02-	EDY	B103	CASH ON HAND	0.00	0.00	01	
03-	EDY	B107	CNTY POOL FV	0.00	0.00	01	
04-	EDY	B112	**	0.00	0.00	01	
05-	EDY	B274	DUE FROM OTH	0.00	0.00	01	
06-	EDY	B441	**	0.00	0.00	02	
07-	EDY	B565	FND BAL UNR	-537.56	-537.56	03	*
08-	EDY	B699	RET ERN UNR	329,577.34	329,577.34	03	
09-	EDY	B741	CUMULATIVE E	0.00	0.00	03	
10-	EEA	B100	CASH IN TREA	0.00	0.00	01	
11-	EEA	B107	CNTY POOL FV	0.00	0.00	01	
12-	EEA	B112	**	0.00	0.00	01	
13-	EEA	B274	DUE FROM OTH	0.00	0.00	01	
14-	EEA	B350	LAND	0.00	0.00	01	

JUL 14 2015

FAS

PAYMENT VOUCHER

RUSH

Page 1 of 1

DOCUMENT ID:		PV	SPD	16126MM
TRANS	DEPT.	PV NUMBER		
USE TAX				
COMMENTS (12)				

COMMENTS (96)		SPECIAL DISTRICTS	
		(24)	
		(24)	
		(24)	
		(24)	

VENDOR NAME BIGHORN DESERT VIEW WATER AGENCY

ADDRESS LINE #1 622 SOUTH JEMEZ TRAIL

ADDRESS LINE #2 YUCCA VALLEY, CA 92284

ADDRESS LINE #3

CITY (17)	STATE (2)	ZIP (9)

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	ID
0 1		EFQ	345	345			9999		
DESCRIPTION (27)							AMOUNT	322,568.12	
TAXABLE AMOUNT									

DOCUMENT TOTAL \$ 322,568.12

PURPOSE OF EXPENDITURES:

I hereby certify upon my own personal knowledge that the articles or services specified herewith were necessary and were ordered by me for use by the department and for the purpose indicated above; that the items billed have been delivered or performed as per invoice except as otherwise indicated in "COMMENTS" above; that no part thereof has been previously paid; and that the department has complied with all applicable ordinances and procedures.

PREPARED BY:

MONA MONTES

0450

Mail Code

387-9602

Phone No.

7/14/2015

Date

APPROVED: ALLISON EDMISTEN CAROLINA MENDOZA

Authorized Signer (Print and Sign)

Date

AUDITOR-CONTROLLER'S APPROVAL FOR PAYMENT: I hereby certify that I have examined the facts of the transaction herein set forth as evidenced by the information hereon and the documents attached hereto. All verifications, certifications, and checking of computations required by County Charter and Government Codes have been complied with and this claim in the total amount shown is hereby approved for payment.

COUNTY AUDITOR-CONTROLLER

By

15 JUL 14 PM 1:57

2015 JUL 14 PM 2:13

Rev 02/05/15

AUDITOR/CONTROLLER
ACCOUNTS PAYABLE

2015 JUL 14 PM 2:13

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Authorized Signer (Print and Sign)

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Rev 02/05/15

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Rev 02/05/15

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Rev 02/05/15

AUDITOR/CONTROLLER
ACCOUNTS PAYABLE

2015 JUL 14 PM 2:13

Date

Authorized Signer (Print and Sign)

By

20

B A L A N C E S H E E T A C C O U N T B A L A N C E

FUND	BS ACCT	SHORT NAME	BS ACCOUNT BALANCE	BEGIN DAY BALANCE	ACCOUNT TYPE	EXCEPT IND
=====	=====	-----	-----	-----	-----	-----
01- EFQ	B100	CASH IN TREA	322,568.12	322,568.12	01	
02- EFQ	B103	CASH ON HAND	0.00	0.00	01	
03- EFQ	B104	CASH - CONST	0.00	0.00	01	
04- EFQ	B107	CNTY POOL FV	0.00	0.00	01	
05- EFQ	B112	**	0.00	0.00	01	
06- EFQ	B165	TAXES RECEIV	0.00	0.00	01	
07- EFQ	B225	SPEC ASSMNTS	0.00	0.00	01	
08- EFQ	B274	DUE FROM OTH	0.00	0.00	01	
09- EFQ	B330	INT ADV TO	0.00	0.00	01	
10- EFQ	B437	DUE TO OTHER	0.00	0.00	02	
11- EFQ	B441	**	0.00	0.00	02	
12- EFQ	B512	CONSTITUTION	0.00	0.00	02	
13- EFQ	B565	FND BAL UNR	-3,795.19	-3,795.19	03	*
14- EFQ	B699	RET ERN UNR	264,521.43	264,521.43	03	

B A L A N C E S H E E T A C C O U N T B A L A N C E

FUND	BS ACCT	SHORT NAME	BS ACCOUNT BALANCE	BEGIN DAY BALANCE	ACCOUNT TYPE	EXCEPT IND
=====	=====					
01- ECS	B100	CASH IN TREA	230,666.23	230,666.23	01	
02- ECS	B103	CASH ON HAND	0.00	0.00	01	
03- ECS	B104	CASH - CONST	0.00	0.00	01	
04- ECS	B107	CNTY POOL FV	0.00	0.00	01	
05- ECS	B112	**	0.00	0.00	01	
06- ECS	B165	TAXES RECEIV	0.00	0.00	01	
07- ECS	B200	ACCOUNTS REC	0.00	0.00	01	
08- ECS	B201	ALLOW FOR UN	0.00	0.00	11	
09- ECS	B225	SPEC ASSMNTS	0.00	0.00	01	
10- ECS	B273	OTHER RECEIV	0.00	0.00	01	
11- ECS	B274	DUE FROM OTH	0.00	0.00	01	
12- ECS	B280	DUE FROM OTH	0.00	0.00	01	
13- ECS	B350	LAND	3,500.00	3,500.00	01	
14- ECS	B352	IMPROVEMENTS	2,627,380.50	2,627,380.50	01	

ATTACHMENT "A.2"

BIGHORN DESERT VIEW WATER AGENCY

CERTIFICATE OF ACKNOWLEDGMENT

RELATED TO

CSA 70, ZONE W-1

1979 GENERAL OBLIGATION BONDS,
SERIES A

**AUDITOR-CONTROLLER/
TREASURER/TAX COLLECTOR**



COUNTY OF SAN BERNARDINO

☒ 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830
☐ 172 West Third Street, First Floor
San Bernardino, CA 92415-0360 • (909) 387-8308 • Fax (909) 387-6716

LARRY WALKER
Auditor-Controller/
Treasurer/Tax Collector

October 2, 2015

RECEIVED

OCT 07 2015

BY: _____

Marina West, General Manager
Bighorn Desert View Water Agency
622 S. Jemez Trail
Yucca Valley, CA 92284

Subject: LAFCO Resolution No. 3197

Dear Ms. West

This letter is in response to LAFCO's Resolution No. 3197 (Attachment A, "Resolution") approved a reorganization to include annexations to the Bighorn-Desert View Water Agency ("Successor District"), approved the dissolution of Zone W-1 of County Service Area 70 ("CSA 70") and transferred all rights, duties, assets and liabilities of CSA 70 to the Successor District. Specifically, Condition No.5. of the Resolution provided for the transfer of all rights, duties, assets and liabilities of CSA 70 to the Successor District; Condition No. 8 provided that the debt obligations of CSA 70 were assigned to the Successor District; and Condition No. 14 provided that the Successor District succeeded all rights, duties, and obligations of CSA 70 with respect to the enforcement, performance or payment of any outstanding bonds, including revenue bonds, or other contracts and obligations of CSA 70.

The County of San Bernardino ("County") has reviewed and analyzed the financial records of CSA 70, and hereby confirms that the County is the issuer of an outstanding bond with remaining indebtedness in the amount of \$335,000, as of June 30, 2015 (Attachment B, "Debt Service"). With associated interest in the amount of \$43,500, the total remaining amount of the Debt Service to be paid between December 1, 2015 and June 1, 2019 is \$378,500. Since the County is the issuer of this bond, the County is responsible for and was managing this Debt Service for CSA 70. The County, through the Auditor-Controller/Treasurer/Tax Collector ("ATC") shall continue to manage this Debt Service for the Successor District as follows:

- ATC to retain custody of the Debt Service fund and serve as paying agent
- ATC to continue making Debt Service payments as coupons are presented
- ATC to continue determining the annual Debt Service requirement
- ATC to continue calculating and placing the applicable Debt Service rate on the tax roll
- ATC to continue maintaining cash balances in the treasury for unredeemed matured debt
(as of June 30, 2015 there were no outstanding unredeemed coupons)

October 2, 2015

Page 2

In order to confirm the County's ongoing responsibility for the Debt Service, please sign the attached certificate acknowledging your understanding and acceptance of the stated conditions, and return to ATC at the following address:

San Bernardino County Auditor-Controller/Treasurer/Tax Collector
ATTN: Joon Cho, Chief Deputy Controller
222 W. Hospitality Lane – 4th Floor
San Bernardino, CA 92415-0018

Should have any questions, please feel free to contact Jim Gillam, General Accounting Manager at (909) 386-8884 or email at James.Gillam@atc.sbcounty.gov or myself at (909) 386-9089.

Sincerely,

Larry Walker
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By: Joon Cho
Joon Cho
Chief Deputy Controller

LDW:OV:JC:JG:adp

cc: Allison M. Edmisten, Special Districts Division Manager
Jeff Rigney, Special Districts Director
Kathleen Rollings-McDonald, LAFCO Executive Officer
Phebe Chu, Deputy County Counsel
David Wysocki, Esq.
Sonia Hermosillo, Chief Deputy Disbursements

Attachments:

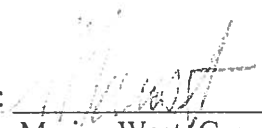
A – LAFCO Resolution
B – CSA 70 Debt Service
Certificate of Acknowledgment

CERTIFICATE OF BIGHORN-DESERT VIEW WATER AGENCY
ACKNOWLEDGING CERTAIN CONDITIONS RELATED TO
COUNTY SERVICE AREA 70, IMPROVEMENT AREA ZONE W-1
(SAN BERNARDINO COUNTY, CALIFORNIA)
1979 GENERAL OBLIGATION BONDS, SERIES A

I, Marina West, General Manager of Bighorn-Desert View Agency, California (Agency) certify, on behalf of the Agency, that on the date hereof I acknowledge, understand and accept the conditions regarding the above-captioned Bonds as follows:

- San Bernardino County Auditor-Controller/Treasurer/Tax Collector (ATC) to retain custody of the Debt Service Fund
- ATC to continue to make debt service payments as coupons are presented
- ATC to continue to determine the debt service requirement and place on the tax roll
- ATC to continue to maintain cash balances in the treasury for unredeemed matured debt (as of June 30, 2015 there were no outstanding unredeemed coupons)

Dated: 11/3/2015

By: 
Marina West, General Manager
Bighorn-Desert View Water Agency

ATTACHMENT "B"

CSA 70, ZONE W-1

FY 2015-16 PROPERTY TAX TRANSFERS
RECONCILIATION

FY 2015-16 Property Tax Apportionments Reconciliation of Transfers to Bighorn Desert View Water Agency

Property Tax Apportionments

General Tax Levy (UD82-GA01)	\$ 23,743.81	
Delinquent Water User Charges (UD82-SU01)	23,465.83	
Water Standby Charges (UD82-SW01)	14,958.47	
Total General Tax Levy (GTL) and Assessments Apportioned	\$ 62,168.11	(A)
Debt Service (UD82-DA01)	90,353.72	(B)
Total Property Taxes Apportioned	\$ 152,521.83	

Property Taxes due to Bighorn Desert View Water Agency

FY15-16 Interest apportioned to Fund "ECS"	(A) \$ 62,168.11	
	509.55	
Total Due to Bighorn Desert View Water Agency	\$ 62,677.66	

Transaction Detail

Transfer to Bighorn Desert View Water Agency (1/15/16)	\$ (19,743.14)	
Transfer to Bighorn Desert View Water Agency (5/13/16)	(17,387.05)	
Transfer to Bighorn Desert View Water Agency (8/08/16)	(7,047.50)	
Total Property Tax Transfers to Bighorn Desert View Water Agency	\$ (44,177.69)	(C)

County Expenditure Reimbursements

FY15-16 COWCAP (Charges related to FY13-14)	(8,800.75)	(D)
FY16-17 COWCAP (Charges related to FY14-15)	(2,358.25)	(D)
FY14-15 Audit Charges	(4,370.00)	
Utility Expenses	(2,180.00)	
Miscellaneous Expenses	(733.00)	
Total County Reimbursements	(18,442.00)	(E)
Total Transactions	\$ (62,619.69)	
Remaining Fund Balance	\$ 57.97	(F)

Notes:

(A) Property taxes and direct charges/assessments collected during FY15-16 is \$62,168.11, refer to Attachment "B.1" for property tax confirmation and supporting Reports.

(B) Debt service taxes collected, \$90,353.72, were transferred to the CSA 70, Zone W-1 Debt Service Trust Fund; refer to Attachment "B.1" for property tax confirmation and supporting Reports. The County Auditor-Controller retains custody of the fund and will continue to serve as the paying agent until the bonds are paid off on June 1, 2019. Please refer to Attachment "A.2" Certificate of Acknowledgment.

(C) Refer to Attachment "B.2" Supporting documents for property tax payments issued to Bighorn Desert View Water Agency.

(D) COWCAP charges are billed two years in arrears; total charges billed are \$11,159 (FY2014-2015 charges, \$2,358.25, billed in FY2016-2017 and FY2013-2014 charges, 8,800.75, billed in FY2015-2016). Refer to Attachment "B.3" COWCAP charges calculated by the County Auditor-Controller - Management Services Section.

(E) County expenditures, \$17,932.45, that were not deducted from the June 30, 2015 fund balance were deducted from the property taxes to reimburse the County.

(F) Our review determined \$57.97 is due to Bighorn Desert View Water Agency. The balance due is primarily related to a timing issue; a credit posted for a county expense after SDD's final property tax transfer resulting in a \$57.97 fund balance that is available to BDVWA. The County Auditor-Controller will coordinate with Special Districts and ensure the remaining fund balance is transferred to BDVWA and arrange for the fund to be closed.

ATTACHMENT "B"

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16 PROPERTY TAX

CONFIRMATIONS AND SUPPORTING
REPORTS

Audit Confirmation for
CSA 70, ZONE W-1 (UD82)
FUND ECS
Property Tax Information
Fiscal Year Ended June 30, 2016

Revenue Code	Property Tax Revenue Source	Remittance from 11/01/15 thru 6/30/16	Amount Payable at 6/30/16	Total Property Tax Paid for FY 2015/16
8015	Property Taxes - Current Secured 1% Tax Levy	20,855.91	511.21	21,367.12
8025	Property Taxes - Current Unsecured 1% General Tax	846.98	(4.31)	842.67
8035	Property Taxes - Current Unitary 1% Levy	1,078.86	-	1,078.86
8115	Property Taxes - Prior Secured 1% General Tax Levy	-	(6.10)	(6.10)
8125	Property Taxes - Prior Unsecured 1% General Tax	34.56	2.53	37.09
8145	Interest & Penalty Delinquent Taxes	8,049.72	2,378.86	10,428.58
8155	Special Assessment All Prior Years	23,851.86	4,161.84	28,013.70
8176	5% Supplemental Administrative Charges	(7.96)	-	(7.96)
8230	Supplemental Roll Current	173.25	-	173.25
8235	Supplemental Roll Prior	98.73	118.62	217.35
8800	General Tax Levy Homeowner Exemption	239.36	-	239.36
9800	Other Services - PTAF	(215.81)	-	(215.81)
Total Property Taxes and Assessments		\$ 55,005.46	\$ 7,162.65	\$ 62,168.11

Audit Confirmation for
CSA 70, ZONE W-1 - DEBT SERVICE
FUND EES
Property Tax Information
Fiscal Year Ended June 30, 2016

Revenue Code	Property Tax Revenue Source	Remittance from 11/01/15 thru 6/30/16	Amount Payable at 6/30/16	Total Property Tax Paid for FY 2015/16
8010	Property Taxes - Current Secure Debt Service	67,187.56	10,265.49	77,453.05
8020	Property Taxes - Current Unsecure Debt Service	194.28	(0.01)	194.27
8030	Property Taxes - Current Unitary Debt Service	10,325.46	-	10,325.46
8110	Property Taxes - Prior Secure Debt Service	-	19.74	19.74
8120	Property Taxes - Prior Unsecure Debt Service	159.08	-	159.08
8145	Interest & Penalty Delinquent Taxes	79.07	4.15	83.22
8230	Supplemental Roll Current	(901.03)	-	(901.03)
8235	Supplemental Roll Prior	420.16	111.56	531.72
8810	State Homeowners Property Tax RLF	2,488.21	-	2,488.21
Total Debt Service Revenue		\$ 79,952.79	\$ 10,400.93	\$ 90,353.72

CSA 70, ZONE W-1 (UD82)
PROPERTY TAX APPORTIONMENT SUMMARY
FISCAL YEAR ENDED JUNE 30, 2016

APPORTIONMENT NO.	FUND ECS				FUND EES	GRAND TOTAL
	GENERAL TAX LEVY (GA01)	DELQ WTR USER CHG (SU01)	WATER STANDBY (SW01)	TOTAL GENERAL TAX LEVY AND DIRECT CHARGES (FUND ECS)	DEBT SERVICE (DA01)	
1	2,501.61	9,795.13	8,647.56	20,944.30	9,580.53	30,524.83
2	1,782.61		176.61	1,959.22	5,491.39	7,450.61
3	7,707.59	2,372.91		10,080.50	22,451.71	32,532.21
5	432.52		178.87	611.39	1,772.14	2,383.53
6	119.68			119.68	1,244.11	1,363.79
7	99.23		1,328.66	1,427.89	918.54	2,346.43
8	804.36	463.33		1,267.69	5,723.98	6,991.67
9	329.42	55.73	1,346.79	1,731.94	1,839.50	3,571.44
10	892.15		84.67	976.82	4,120.88	5,097.70
11	7,131.67	4,401.28	602.82	12,135.77	18,609.89	30,745.66
12	632.37	2,198.44	177.46	3,008.27	1,686.49	4,694.76
13/13A	113.50	57.36		170.86	1,020.41	1,191.27
14	535.23			535.23	5,119.99	5,655.22
16	35.90			35.90	373.23	409.13
18	386.51	4,121.65	2,415.03	6,923.19	1,978.20	8,901.39
19	(138.50)			(138.50)	0.03	(138.47)
20	377.96			377.96	8,422.70	8,800.66
TOTAL	\$ 23,743.81	\$ 23,465.83	\$ 14,958.47	\$ 62,168.11	\$ 90,353.72	\$ 152,521.83

NOTE:

Debt Service property tax collections / apportionments for former CSA 70, Zone W-1 General Obligation bonds are kept in debt service trust fund "EES" and the County Auditor-Controller retains custody of the fund and continues to serve as the paying agent until the bonds are paid off on June 1, 2019.

Supporting PI867 Apportionment Reports are posted and available on the County Auditor-Controller/Treasurer/Tax Collector's website under Property Tax Publications - Agency Apportionment Reports (PI867) at the following link:

<http://www.sbcounty.gov/ATC/Services/Documents?expandID=10>

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #1

TIME: 20:24:41

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN

ADDRESS:

ACCOUNT NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS APPORTIONED AMOUNT	DEDUCTION TYPE
01 DEBT SERVICE	EES 345 345	C 14	MTT	136.35-	XCC
		C 13	MTT	8.59-	XCC
		C 14	NTT	77.89-	XCC
		C 13	NTT	15.58-	XCC
		C	STS	9,289.17	XCC
		C	UTT	189.26	XCC
		P 14	MPP	4.57	XCC
		P 13	MPP	2.49	XCC
		P 12	MPP		XCC
		P 06	MPP		XCC
		P 05	MPP		XCC
		P 14	MTT	91.50	
		P 13	MTT	106.68	
		P 12	MTT	11.21	
		P 06	MTT	12.89	
		P 05	MTT	24.33	
		P 12	NTT	2.18	
		P	ZTT	108.04	XCC
01 GENERAL TAX LEVY	ECS 345 345	C 14	MTT	7.86	XCC
		C 13	MTT	3.72	XCC
		C 12	MTT	.25	XCC
		C 11	MTT	1.46-	XCC
		C 10	MTT	.04-	XCC
		C 09	MTT		XCC
		C 08	MTT		XCC
		C 07	MTT	.02	XCC
		C 03	MTT		XCC
		C 91	MTT		XCC
		C 14	NTT	8.08	XCC
		C 13	NTT	.23	XCC
		C 12	NTT	.14	XCC
		C 11	NTT	.24-	XCC
		C 10	NTT	.03-	XCC
		C 09	NTT	.04-	XCC
		C 08	NTT	.01-	XCC
		C 07	NTT	.10-	XCC
		C 03	NTT	.01-	XCC
		C 02	NTT		XCC
		C 97	NTT		XCC
		C	STS	1,460.36	XCC
		C	STT		XCC
		C	UTT	890.69	XCC
		C	ZTT	39.41	XCC
		P 14	MPP	1.88	XCC
		P 13	MPP	1.37	XCC

TIME: 20:24:41

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCOUNT CODE NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED TYPE	DEDUCTION
		P 12	MPP	.54	XCC	
		P 11	MPP	.44	XCC	
		P 10	MPP	.10	XCC	
		P 09	MPP	.28	XCC	
		P 08	MPP	.38	XCC	
		P 07	MPP	.69	XCC	
		P 06	MPP	.65	XCC	
		P 05	MPP	.66	XCC	
		P 04	MPP	.05	XCC	
		P 03	MPP	.04	XCC	
		P 02	MPP	.01	XCC	
		P 01	MPP		XCC	
		P 00	MPP	.01	XCC	
		P 99	MPP	.02	XCC	
		P 95	MPP	.01	XCC	
		P 93	MPP		XCC	
		P 91	MPP		XCC	
		P 90	MPP		XCC	
		P 14	MTT	45.87		
		P 13	MTT	11.93		
		P 12	MTT	2.36		
		P 11	MTT	2.16		
		P 10	MTT	.17		
		P 09	MTT	.35		
		P 08	MTT	.42		
		P 07	MTT	.62		
		P 06	MTT	.57		
		P 05	MTT	.47		
		P 04	MTT	.03		
		P 03	MTT	.02		
		P 02	MTT	.01	XCC	
		P 01	MTT		XCC	
		P 00	MTT		XCC	
		P 99	MTT	.01	XCC	
		P 95	MTT	.01	XCC	
		P 93	MTT		XCC	
		P 91	MTT		XCC	
		P 90	MTT		XCC	
		P 14	NTT	1.74		
		P 13	NTT	.60		
		P 12	NTT	.22		
		P 11	NTT	.07		
		P 10	NTT	.06		
		P 09	NTT	.03		
		P 08	NTT	.12		
		P 07	NTT	.23		

TIME: 20:24:41

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

AGENCY	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
					P 06	NTT		.16	
					P 05	NTT		.09	
					P 04	NTT		.06	
					P 03	NTT		.04	
					P 02	NTT		.02	XCC
					P 01	NTT		.01	XCC
					P 00	NTT		.02	XCC
					P 99	NTT		.01	XCC
					P 98	NTT		.02	XCC
					P 97	NTT		.01	XCC
					P 96	NTT		.01	XCC
					P 95	NTT			XCC
					P 94	NTT		.01	XCC
					P 93	NTT			XCC
					P 90	NTT			XCC
					P 89	NTT			XCC
					P 88	NTT			XCC
					P 86	NTT		.01	XCC
					P 85	NTT			XCC
					P 84	NTT			XCC
					P	SPT			
					P	STT			XCC
					P	UTT		12.66	XCC
					P	ZTT		10.57	XCC
001	DELQ WTR USER CHG	ECS	345	345	P	SPA		2,460.57	
					P	STA		7,334.56	
001	WATER STANDBY	ECS	345	345	P	SPA		2,473.15	
					P	STA		6,174.41	
TOTAL AGENCY TRANSFERS								30,554.29	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #2

TIME: 21:26:57

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCT CODE	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
001	DEBT SERVICE	EES	345	345	C	STS		5,393.63	XCC
					C	ZTT		70.94	XCC
					P 13	MPP		6.05	XCC
					P 13	MTT		34.56	
					P	ZTT		.11-	XCC
001	GENERAL TAX LEVY	ECS	345	345	C 14	MTT		2.39	XCC
					C 13	MTT		.22	XCC
					C 12	MTT		.06	XCC
					C 11	MTT			XCC
					C 10	MTT		.01	XCC
					C 09	MTT			XCC
					C 07	MTT			XCC
					C 06	MTT			XCC
					C 14	NTT		.14	XCC
					C 13	NTT		.01	XCC
					C 12	NTT		.03	XCC
					C 11	NTT		.05	XCC
					C 10	NTT			XCC
					C 09	NTT			XCC
					C	STS		1,757.49	XCC
					C	STT		.14	XCC
					C	UTT		2.61	XCC
					C	ZTT		16.68	XCC
					P 14	MPP		.22	XCC
					P 13	MPP		.17	XCC
					P 12	MPP		.02	XCC
					P 11	MPP			XCC
					P 10	MPP			XCC
					P 09	MPP			XCC
					P 08	MPP		.21	XCC
					P 07	MPP		.07	XCC
					P 06	MPP		.11	XCC
					P 05	MPP		.04	XCC
					P 14	MTT		2.22	
					P 13	MTT		1.17	
					P 12	MTT		.11	
					P 11	MTT		.02	
					P 10	MTT		.01	
					P 09	MTT		.01	
					P 08	MTT		.20	
					P 07	MTT		.06	
					P 06	MTT		.09	
					P 05	MTT		.02	
					P 14	NTT		.19	
					P 13	NTT		.09	

TIME: 21:26:57

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCOUNT CODE NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
		P 12	NTT		.19	
		P 11	NTT		.08	
		P 10	NTT		.03	
		P 09	NTT		.01	
		P 08	NTT		.07	
		P 07	NTT		.02	
		P 06	NTT		.01	
		P 05	NTT		.01	
		P 04	NTT		.03	
		P 03	NTT			
		P 02	NTT			XCC
		P 00	NTT			XCC
		P 99	NTT		.01	XCC
		P 98	NTT		.05	XCC
		P 97	NTT		.02	XCC
		P 96	NTT		.01	XCC
		P 92	NTT			XCC
		P 85	NTT			XCC
		P	UTT		.88	XCC
		P	ZTT		.78	XCC
701 WATER STANDBY	ECS 345 345	P	SPA		26.31	
		P	STA		150.30	
TOTAL AGENCY TRANSFERS					7,468.74	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #3

TIME: 20:23:59

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCOUNT NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
01 DEBT SERVICE	EES 345 345	C	STS	22,466.83		XCC
		C	ZTT		41.15	XCC
01 GENERAL TAX LEVY	ECS 345 345	C 14	MTT	10.34		XCC
		C 13	MTT	.71		XCC
		C 12	MTT	.06		XCC
		C 11	MTT	.02		XCC
		C 10	MTT			XCC
		C 09	MTT	.01		XCC
		C 08	MTT			XCC
		C 14	NTT	.07		XCC
		C 13	NTT	.04		XCC
		C 12	NTT			XCC
		C 11	NTT			XCC
		C 10	NTT	.02		XCC
		C 08	NTT	.01		XCC
		C 06	NTT			XCC
		C	STS	7,579.71		XCC
		C	STT	12.13		XCC
		C	UTT	1.02		XCC
		C	ZTT	114.35		XCC
		P 14	MPP	.36		XCC
		P 13	MPP	.14		XCC
		P 12	MPP	.05		XCC
		P 11	MPP	.03		XCC
		P 10	MPP	.05		XCC
		P 09	MPP	.13		XCC
		P 08	MPP	.09		XCC
		P 07	MPP	.15		XCC
		P 06	MPP	.02		XCC
		P 05	MPP	.14		XCC
		P 04	MPP			XCC
		P 00	MPP	.01		XCC
		P 14	MTT	3.70		
		P 13	MTT	.99		
		P 12	MTT	.18		
		P 11	MTT	.07		
		P 10	MTT	.07		
		P 09	MTT	.14		
		P 08	MTT	.14		
		P 07	MTT	.17		
		P 06	MTT	.04		
		P 05	MTT	.08		
		P 04	MTT			
		P 00	MTT			XCC
		P 14	NTT	.09		

TIME: 20:23:59

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

AGENCY	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS	APPORTIONED AMOUNT	DEDUCTION TYPE
					P 13	NTT		.05	
					P 12	NTT		.03	
					P 11	NTT			
					P 10	NTT		.01	
					P 09	NTT			
					P 08	NTT			
					P 07	NTT		.01	
					P 06	NTT		.02	
					P 05	NTT			
					P 04	NTT		.01	
					P 03	NTT		.01	
					P 01	NTT		.01	XCC
					P 00	NTT			XCC
					P 99	NTT			XCC
					P 98	NTT			XCC
					P 97	NTT		.01	XCC
					P 95	NTT		.01	XCC
					P 94	NTT		.01	XCC
					P 93	NTT		.01	XCC
					P 92	NTT			XCC
					P 87	NTT			XCC
					P 86	NTT			XCC
					P	UTT		.48	XCC
					P	ZTT		.89	XCC
101	DELQ WTR USER CHG	ECS	345	345	P	SPA			
					P	STA		2,372.91	
TOTAL AGENCY TRANSFERS								32,607.78	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #5

TIME: 20:17:35

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN

ADDRESS:

ACCOUNT CODE NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
01 DEBT SERVICE	EES 345 345	C	STS		1,750.68	XCC
		P	ZTT		25.90	XCC
01 GENERAL TAX LEVY	ECS 345 345	C 11	MTT			XCC
		C 12	MTT		.21-	XCC
		C 13	MTT		.49	XCC
		C 14	MTT		1.01	XCC
		C 06	NTT			XCC
		C 09	NTT			XCC
		C 10	NTT			XCC
		C 12	NTT			XCC
		C 13	NTT			XCC
		C 14	NTT			XCC
		C	STS		376.75	XCC
		C	STT		59.05	XCC
		C	UTT		17.45-	XCC
		C	ZTT		10.59	XCC
		P 99	MPP		.01	XCC
		P 03	MPP		.01	XCC
		P 04	MPP			XCC
		P 05	MPP			XCC
		P 06	MPP		.03	XCC
		P 07	MPP		.03	XCC
		P 08	MPP		.04	XCC
		P 09	MPP			XCC
		P 10	MPP			XCC
		P 11	MPP			XCC
		P 12	MPP		.01	XCC
		P 13	MPP		.02	XCC
		P 14	MPP		.11	XCC
		P 99	MTT		.01	XCC
		P 03	MTT		.01	
		P 04	MTT			
		P 05	MTT		.01	
		P 06	MTT		.05	
		P 07	MTT		.04	
		P 08	MTT		.03	
		P 09	MTT			
		P 10	MTT		.01	
		P 11	MTT		.01	
		P 12	MTT		.06	
		P 13	MTT		.20-	
		P 14	MTT		1.15	
		P 84	NTT			XCC
		P 89	NTT			XCC
		P 95	NTT			XCC

TIME: 20:17:35

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCT NT				APOR	STAT	GROSS	APPORTIONED	DEDUCTION
CODE	NAME	FUND	DEPT	ORG	STAT	TYPE	AMOUNT	TYPE
				P 97	NTT			XCC
				P 98	NTT			XCC
				P 99	NTT		.01	XCC
				P 00	NTT			XCC
				P 01	NTT		.01	XCC
				P 02	NTT		.01	XCC
				P 03	NTT			
				P 04	NTT		.02	
				P 05	NTT			
				P 06	NTT			
				P 07	NTT		.01	
				P 08	NTT		.04	
				P 10	NTT		.01	
				P 11	NTT		.01	
				P 12	NTT			
				P 13	NTT		.04	
				P 14	NTT		.10	
				P	UTT		.90	XCC
				P	ZTT		.77	XCC
701	WATER STANDBY	ECS	345	345	P	SPA	28.57	
					P	STA	150.30	
OT	AGENCY TRANSFERS						2,389.05	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #6

TIME: 20:19:17

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCT CODE	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
001	DEBT SERVICE	EES	345	345	C	HAI		21.45	XCC
					C	HJJ		2.60	XCC
					C	HRX		1,189.96	XCC
					C	HSX		33.21	XCC
001	GENERAL TAX LEVY	ECS	345	345	C	HAI		.84-	XCC
					C	HJJ		.06	XCC
					C	HRX		115.86	XCC
					C	HSX		4.89	XCC
TOTAL AGENCY TRANSFERS								1,367.19	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #7

TIME: 20:07:06

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN

ADDRESS:

ACCT CODE	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
001	DEBT SERVICE	EES	345	345	C	STS		918.36	XCC
					C	UTT			XCC
					C	ZTT		3.35	XCC
					P 11	MPP		.86-	XCC
001	GENERAL TAX LEVY	ECS	345	345	C 14	MTT		.99	XCC
					C 13	MTT		.29	XCC
					C 12	MTT		.03	XCC
					C 11	MTT		.20-	XCC
					C 14	NTT			XCC
					C 13	NTT		.01	XCC
					C 12	NTT		.68-	XCC
					C	STS		92.25	XCC
					C	STT		.04	XCC
					C	UTT		.09	XCC
					C	ZTT		2.82	XCC
					P 14	MPP		.10	XCC
					P 13	MPP		.12	XCC
					P 12	MPP		.04	XCC
					P 11	MPP			XCC
					P 10	MPP		.03	XCC
					P 09	MPP		.06	XCC
					P 08	MPP		.01	XCC
					P 07	MPP		.13	XCC
					P 06	MPP		.06	XCC
					P 05	MPP		.01	XCC
					P 14	MTT		1.06	
					P 13	MTT		.82	
					P 12	MTT		.16	
					P 11	MTT			
					P 10	MTT		.05	
					P 09	MTT		.09	
					P 08	MTT		.01	
					P 07	MTT		.16	
					P 06	MTT		.06	
					P 05	MTT		.01	
					P 14	NTT		.06	
					P 13	NTT		.05	
					P 12	NTT			
					P 11	NTT			
					P 10	NTT			
					P 09	NTT			
					P 08	NTT			
					P 07	NTT		.13	
					P 06	NTT		.04	
					P 05	NTT			

TIME: 20:07:06

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCOUNT CODE NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS APPORTIONED AMOUNT	DEDUCTION TYPE
		P 04	NTT	.01	
		P 02	NTT		XCC
		P 01	NTT		XCC
		P 00	NTT		XCC
		P 98	NTT	.01	XCC
		P 95	NTT	.01-	XCC
		P 94	NTT	.01-	XCC
		P 90	NTT		XCC
		P 89	NTT		XCC
		P 84	NTT	.01	XCC
		P	UTT	.23	XCC
		P	ZTT	.33	XCC
701 WATER STANDBY	ECS 345 345	P	SPA	67.68	
		P	STA	1,260.98	
TOTAL AGENCY TRANSFERS				2,348.98	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #8

TIME: 20:55:32

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCOUNT	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED TYPE	DEDUCTION
001	DEBT SERVICE	EES	345	345	C	STU	5,218.52	XCC	
					C 13	MTT	25.10-	XCC	
					C 14	MTT	523.11-	XCC	
					C 15	MTT	254.80-	XCC	
					C 13	NTT	26.32-	XCC	
					C 14	NTT	105.70-	XCC	
					C 15	NTT	2.19-		
					C	STS	1,271.32	XCC	
					P 10	MPP	4.65	XCC	
					P 11	MPP	56.96	XCC	
					P 12	MPP	.22	XCC	
					P 13	MPP	1.12	XCC	
					P 10	MTT	8.23		
					P 11	MTT	100.80		
					P 12	MTT	2.18		
					P 13	MTT	11.24		
					P	UTT		XCC	
001	GENERAL TAX LEVY	ECS	345	345	C 07	MTT		XCC	
					C 08	MTT	.03-	XCC	
					C 09	MTT		XCC	
					C 10	MTT		XCC	
					C 11	MTT	.01-	XCC	
					C 12	MTT	.01-	XCC	
					C 13	MTT	.25-	XCC	
					C 14	MTT	2.66-	XCC	
					C 15	MTT	5.36	XCC	
					C 07	NTT	.01	XCC	
					C 08	NTT		XCC	
					C 09	NTT		XCC	
					C 10	NTT		XCC	
					C 11	NTT	.01-	XCC	
					C 12	NTT	.01-	XCC	
					C 13	NTT	.18-	XCC	
					C 14	NTT	.34-	XCC	
					C 15	NTT	.39-	XCC	
					C	STS	249.10	XCC	
					C	UTT	2.57	XCC	
					C	ZTT	3.11	XCC	
					C	STU	544.99	XCC	
					P 96	MPP		XCC	
					P 01	MPP	.01	XCC	
					P 04	MPP		XCC	
					P 05	MPP		XCC	
					P 06	MPP		XCC	
					P 07	MPP	.10	XCC	

TIME: 20:55:32

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN

ADDRESS:

LINE	NT	FUND	DEPT	ORG	APOR	STAT	GROSS	APPORTIONED	DEDUCTION
DE	NAME				STAT	TYPE		AMOUNT	TYPE
					P 08	MPP		.12	XCC
					P 09	MPP		.01	XCC
					P 10	MPP		.02	XCC
					P 11	MPP		.07	XCC
					P 12	MPP		.06	XCC
					P 13	MPP		.10	XCC
					P 14	MPP		.16	XCC
					P 96	MTT		.01	XCC
					P 01	MTT			XCC
					P 04	MTT			
					P 05	MTT		.01	
					P 06	MTT			
					P 07	MTT		.09	
					P 08	MTT		.12	
					P 09	MTT		.01	
					P 10	MTT		.02	
					P 11	MTT		.39	
					P 12	MTT		.21	
					P 13	MTT		.69	
					P 14	MTT		1.58	
					P 92	NTT			XCC
					P 93	NTT			XCC
					P 95	NTT			XCC
					P 98	NTT			XCC
					P 99	NTT		.01	XCC
					P 00	NTT			XCC
					P 02	NTT		.01	XCC
					P 03	NTT			
					P 04	NTT		.01	
					P 05	NTT		.01	
					P 06	NTT		.02	
					P 07	NTT		.01	
					P 08	NTT		.02	
					P 09	NTT			
					P 10	NTT			
					P 11	NTT		.01	
					P 12	NTT			
					P 13	NTT		.12	
					P 14	NTT		.08	
					P	UTT		.34	XCC
					P	ZTT		.69	XCC
101	DELQ WTR USER CHG	ECS	345	345	P	UTA		463.33	

TOTAL AGENCY TRANSFERS

7,007.71

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #9

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #9

TIME: 21:46:56

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN

ADDRESS:

ACCT	NAME	FUND	DEPT	ORG	APOR	STAT	GROSS	APPORTIONED	DEDUCTION
CODE					STAT	TYPE		AMOUNT	TYPE
001	DEBT SERVICE	EES	345	345	C 13	MTT		3.10	XCC
					C 15	MTT		97.67	XCC
					C 14	MTT		15.57	XCC
					C 12	NTT		5.05-	XCC
					C 14	NTT		3.95	XCC
					C	STS		1,679.36	XCC
					C	ZTT		35.47	XCC
					P 12	MPP		3.67	XCC
					P 12	MTT		10.35	XCC
					P	UTT			XCC
001	GENERAL TAX LEVY	ECS	345	345	C 15	MTT		39.68	XCC
					C 14	MTT		11.36	XCC
					C 13	MTT		.33	XCC
					C 12	MTT		.14	XCC
					C 11	MTT		.47-	XCC
					C 10	MTT			XCC
					C 04	MTT			XCC
					C 15	NTT		2.78	XCC
					C 14	NTT		3.29	XCC
					C 13	NTT		.60	XCC
					C 12	NTT		.08	XCC
					C 11	NTT		.79-	XCC
					C 10	NTT		.34-	XCC
					C 07	NTT		.02	XCC
					C 06	NTT			XCC
					C	STS		270.82	XCC
					C	UTT		3.34-	XCC
					C	ZTT		2.84	XCC
					P 14	MPP		.12	XCC
					P 13	MPP		.04	XCC
					P 12	MPP		.02	XCC
					P 11	MPP			XCC
					P 10	MPP			XCC
					P 09	MPP			XCC
					P 08	MPP			XCC
					P 07	MPP		.04	XCC
					P 06	MPP		.01	XCC
					P 05	MPP		.01	XCC
					P 02	MPP			XCC
					P 01	MPP			XCC
					P 99	MPP			XCC
					P 14	MTT		1.29	
					P 13	MTT		.39	
					P 12	MTT		.09	
					P 11	MTT		.02	

TIME: 21:46:56

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

APOR	STAT	GROSS	APPORTIONED	DEDUCTION
STAT	TYPE	AMOUNT	TYPE	
P 10	MTT			
P 09	MTT			
P 08	MTT			
P 07	MTT	.03		
P 06	MTT			
P 05	MTT			
P 02	MTT			XCC
P 01	MTT			XCC
P 99	MTT			XCC
P 13	NTT	.04		
P 12	NTT	.02		
P 11	NTT	.01		
P 10	NTT			
P 09	NTT			
P 08	NTT	.01		
P 06	NTT	.01		
P 05	NTT			
P 04	NTT	.04		
P 03	NTT	.02		
P 02	NTT			XCC
P 01	NTT			XCC
P 00	NTT			XCC
P 99	NTT			XCC
P 98	NTT			XCC
P 97	NTT			XCC
P 96	NTT			XCC
P 86	NTT			XCC
P 14	NTT	.07		
P	UTT	.22		XCC
P	ZTT	.75		XCC
001	DELQ WTR USER CHG	ECS 345 345	P UTA	55.73
001	WATER STANDBY	ECS 345 345	P SPA	520.14
			P STA	826.65
TOTAL AGENCY TRANSFERS				3,576.86

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #10

TIME: 20:32:17

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN

ADDRESS:

LINE	NT	NAME	FUND	DEPT	ORG	APOR	STAT	GROSS	APPORTIONED	DEDUCTION
CODE						STAT	TYPE		AMOUNT	TYPE
01		DEBT SERVICE	EES	345	345	C 13	MTT		3.64	XCC
						C 14	MTT		61.23	XCC
						C 15	MTT		66.54	XCC
						C 14	NTT		25.70	XCC
						C	STS		3,948.46	XCC
						P	ZTT		25.63	XCC
01		GENERAL TAX LEVY	ECS	345	345	C 15	MTT		24.77	XCC
						C 14	MTT		12.15	XCC
						C 13	MTT		.63	XCC
						C 12	MTT		.13	XCC
						C 11	MTT		.01	XCC
						C 10	MTT		.01	XCC
						C 09	MTT			XCC
						C 15	NTT		3.37	XCC
						C 14	NTT		3.04	XCC
						C 13	NTT		.24	XCC
						C 12	NTT		.44	XCC
						C 11	NTT		.02	XCC
						C 10	NTT		.02	XCC
						C 09	NTT			XCC
						C 08	NTT			XCC
						C	STS		882.70	XCC
						C	STT		.64	XCC
						C	UTT		41.73-	XCC
						C	ZTT		9.66	XCC
						C 15	MTA		7.96-	
						P 14	MPP		.15	XCC
						P 13	MPP		.23	XCC
						P 12	MPP		.08	XCC
						P 11	MPP		.03	XCC
						P 10	MPP		.01	XCC
						P 09	MPP		.03	XCC
						P 08	MPP		.08	XCC
						P 07	MPP		.05	XCC
						P 06	MPP		.12	XCC
						P 05	MPP		.03	XCC
						P 04	MPP		.02	XCC
						P 03	MPP			XCC
						P 88	MPP		.01	XCC
						P 14	MTT		1.60	
						P 13	MTT		1.22	
						P 12	MTT		.35	
						P 11	MTT		.05	
						P 10	MTT		.02	
						P 09	MTT		.03	

TIME: 20:32:17

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCOUNT CODE NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS APPORTIONED AMOUNT	DEDUCTION TYPE
		P 08	MTT	.05	
		P 07	MTT	.03	
		P 06	MTT	.07	
		P 05	MTT	.03	
		P 04	MTT	.02	
		P 03	MTT		
		P 88	MTT		XCC
		P 14	NTT	.05	
		P 13	NTT	.07	
		P 12	NTT	.03	
		P 11	NTT	.01	
		P 10	NTT	.01	
		P 09	NTT		
		P 08	NTT	.01	
		P 07	NTT	.01	
		P 06	NTT		
		P 05	NTT		
		P 04	NTT	.02	
		P 03	NTT	.01	
		P 02	NTT		XCC
		P 01	NTT	.02	XCC
		P 00	NTT		XCC
		P 99	NTT	.06	XCC
		P 98	NTT	.01	XCC
		P 97	NTT	.03	XCC
		P 96	NTT		XCC
		P 95	NTT		XCC
		P 90	NTT		XCC
		P 88	NTT		XCC
		P 86	NTT		XCC
		P 85	NTT		XCC
		P	UTT	.50	XCC
		P	ZTT	1.10	XCC
701 WATER STANDBY	ECS 345 345	P	SPA	39.22	
		P	STA	45.45	
TOTAL AGENCY TRANSFERS				5,110.26	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #11

TIME: 20:34:24

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN

ADDRESS:

ACCT CODE	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
01	DEBT SERVICE	EES	345	345	C	STS	18,616.71		XCC
					C	ZTT	39.82		XCC
01	GENERAL TAX LEVY	ECS	345	345	C	15 MTT	13.48		XCC
					C	14 MTT	7.96		XCC
					C	13 MTT	.71		XCC
					C	12 MTT	.03		XCC
					C	11 MTT			XCC
					C	10 MTT			XCC
					C	09 MTT			XCC
					C	08 MTT			XCC
					C	15 NTT	.71		XCC
					C	14 NTT	.47		XCC
					C	13 NTT			XCC
					C	12 NTT	.37-		XCC
					C	11 NTT			XCC
					C	10 NTT			XCC
					C	09 NTT	.01		XCC
					C	08 NTT			XCC
					C	STS	7,244.16		XCC
					C	STT	7.85		XCC
					C	UTT	4.12-		XCC
					C	ZTT	90.76		XCC
					C	SCA	215.81-		
					P	14 MPP	.13		XCC
					P	13 MPP	.09		XCC
					P	12 MPP	.01		XCC
					P	11 MPP			XCC
					P	10 MPP	.14		XCC
					P	09 MPP	.04		XCC
					P	08 MPP	.01		XCC
					P	07 MPP	.07		XCC
					P	06 MPP	.10		XCC
					P	05 MPP	.01		XCC
					P	98 MPP	.02		XCC
					P	97 MPP			XCC
					P	14 MTT	1.34		
					P	13 MTT	.49		
					P	12 MTT	.05		
					P	11 MTT			
					P	10 MTT	.19		
					P	09 MTT	.05		
					P	08 MTT	.02		
					P	07 MTT	.07		
					P	06 MTT	.07		
					P	05 MTT	.01		

TIME: 20:34:24

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

AGENCY	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
					P 98	MTT		.01	XCC
					P 97	MTT		.01	XCC
					P 14	NTT		.02	
					P 13	NTT		.04	
					P 12	NTT			
					P 11	NTT		.01	
					P 10	NTT			
					P 09	NTT			
					P 08	NTT		.01	
					P 07	NTT		.02	
					P 06	NTT		.01	
					P 05	NTT			
					P 04	NTT		.05	
					P 03	NTT		.01	
					P 02	NTT			XCC
					P 01	NTT		.01	XCC
					P 00	NTT			XCC
					P 99	NTT			XCC
					P 98	NTT		.01	XCC
					P 97	NTT			XCC
					P 92	NTT			XCC
					P 90	NTT			XCC
					P 89	NTT			XCC
					P 88	NTT			XCC
					P 87	NTT			XCC
					P 85	NTT			XCC
					P 84	NTT			XCC
					P	UTT		.38	XCC
					P	ZTT		.73	XCC
001	DELQ WTR USER CHG	ECS	345	345	P	SPA		1,828.68	
					P	STA		2,572.60	
001	WATER STANDBY	ECS	345	345	P	SPA			
					P	STA		602.82	
TOTAL AGENCY TRANSFERS								30,810.70	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #12

TIME: 21:17:31

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCT NT	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS APPORTIONED AMOUNT	DEDUCTION TYPE
001 DEBT SERVICE	EES 345 345	C	STS	1,680.79	XCC
		C	UTT	5.50	XCC
		P 14	MPP	.40	XCC
		P 14	MTT	4.01	XCC
		P	UTT		XCC
001 GENERAL TAX LEVY	ECS 345 345	C 09	MTT		XCC
		C 10	MTT		XCC
		C 11	MTT		XCC
		C 12	MTT	.06-	XCC
		C 13	MTT	.36	XCC
		C 14	MTT	7.30	XCC
		C 15	MTT	3.52	XCC
		C 12	NTT		XCC
		C 13	NTT	.01	XCC
		C 14	NTT	.42	XCC
		C 15	NTT	.14	XCC
		C	STS	459.92	XCC
		C	STT	62.60	XCC
		C	UTT	18.48	XCC
		C	ZTT	76.64	XCC
		P 04	MPP	.01	XCC
		P 05	MPP	.17	XCC
		P 06	MPP	.21	XCC
		P 07	MPP	.23	XCC
		P 08	MPP	.16	XCC
		P 09	MPP	.03	XCC
		P 10	MPP	.03	XCC
		P 11	MPP	.04	XCC
		P 12	MPP	.01	XCC
		P 13	MPP	.06	XCC
		P 14	MPP	.10	XCC
		P 04	MTT		
		P 05	MTT	.11	
		P 06	MTT	.17	
		P 07	MTT	.19	
		P 08	MTT	.18	
		P 09	MTT	.04	
		P 10	MTT	.06	
		P 11	MTT	.06	
		P 12	MTT	.06	
		P 13	MTT	.35	
		P 14	MTT	1.08	
		P 84	NTT		XCC
		P 92	NTT		XCC
		P 94	NTT		XCC

TIME: 21:17:31

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCT	NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS APPORTIONED AMOUNT	DEDUCTION TYPE
			P 97	NTT		XCC
			P 98	NTT		XCC
			P 99	NTT	.05	XCC
			P 00	NTT	.01	XCC
			P 01	NTT	.01	XCC
			P 02	NTT		XCC
			P 03	NTT	.01	
			P 04	NTT	.01	
			P 05	NTT	.01	
			P 06	NTT		
			P 07	NTT	.03	
			P 08	NTT	.07	
			P 09	NTT	.01	
			P 10	NTT		
			P 11	NTT		
			P 12	NTT	.01	
			P 13	NTT		
			P 14	NTT	.05	
			P	UTT	.51	XCC
			P	ZTT	.49	XCC
001	DELQ WTR USER CHG	ECS 345 345	P	SPA	549.43	
			P	STA	1,303.07	
			P	UTA	345.94	
001	WATER STANDBY	ECS 345 345	P	SPA	42.01	
			P	STA	135.45	
TOTAL AGENCY TRANSFERS					4,700.55	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT

#13/13A

TIME: 15:14:31

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

**** COLLECT

ACCT	NAME	FUND	DEPT	ORG	APOR	STAT	GROSS	APPORTIONED	DEDUCTION
CODE					STAT	TYPE		AMOUNT	TYPE
001	DEBT SERVICE	EES	345	345	C	HAJ		15.01	XCC
					C	HJJ		1.82	XCC
					C	HRX		832.97	XCC
					C	HSX		23.24	XCC
					C	STS		149.91	XCC
					P	UTT			XCC
001	GENERAL TAX LEVY	ECS	345	345	C	10 MTT			XCC
					C	11 MTT			XCC
					C	12 MTT			XCC
					C	13 MTT		.02-	XCC
					C	14 MTT		.26	XCC
					C	15 MTT		1.36	XCC
					C	12 NTT		.01	XCC
					C	13 NTT		.02	XCC
					C	14 NTT		.04	XCC
					C	15 NTT		.04	XCC
					C	STS		24.17	XCC
					C	STT		.77	XCC
					C	UTT		.30	XCC
					C	ZTT		.68	XCC
					C	HAJ		.59-	XCC
					C	HJJ		.04	XCC
					C	HRX		81.11	XCC
					C	HSX		3.42	XCC
					P	05 MPP		.23	XCC
					P	06 MPP		.07	XCC
					P	07 MPP		.01	XCC
					P	08 MPP		.07	XCC
					P	09 MPP		.14	XCC
					P	10 MPP		.01	XCC
					P	11 MPP			XCC
					P	12 MPP		.02	XCC
					P	13 MPP		.01	XCC
					P	14 MPP		.04	XCC
					P	05 MTT		.15	
					P	06 MTT		.06	
					P	07 MTT			
					P	08 MTT		.07	
					P	09 MTT		.15	
					P	10 MTT			
					P	11 MTT			
					P	12 MTT		.03	
					P	13 MTT		.11	
					P	14 MTT		.39	
					P	93 NTT			XCC

TIME: 15:14:31

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

**** COLLECT

ACCT	APOR	STAT	GROSS	APPORTIONED	DEDUCTION
CODE NAME	FUND DEPT ORG	STAT TYPE	AMOUNT	TYPE	
		P 97 NTT		XCC	
		P 00 NTT		XCC	
		P 11 NTT	.02		
		P 12 NTT	.06		
		P 13 NTT	.06		
		P 14 NTT	.04		
		P UTT	.23	XCC	
		P ZTT	.18	XCC	
001 DELQ WTR USER CHG	ECS 345 345	P UTA	57.36		
TOTAL AGENCY TRANSFERS			1,194.07		

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #14

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #16

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

* * * *

ACCT	NT				APOR	STAT	GROSS	APPORTIONED	DEDUCTION
CODE	NAME	FUND	DEPT	ORG	STAT	TYPE		AMOUNT	TYPE
001	DEBT SERVICE	EES	345	345	C	HAJ		6.43	XCC
					C	HJJ		.78	XCC
					C	HRX		356.99	XCC
					C	HSX		9.96	XCC
001	GENERAL TAX LEVY	ECS	345	345	C	HAJ		.25-	XCC
					C	HJJ		.02	XCC
					C	HRX		34.76	XCC
					C	HSX		1.46	XCC
TOTAL AGENCY TRANSFERS								410.15	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #18

TIME: 21:11:39

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORTAGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

LINE	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED TYPE	DEDUCTION
01	DEBT SERVICE	EES	345	345	D 15	MTT	67.06	XCC	
					D 14	MTT	7.83	XCC	
					D 13	MTT	15.11-	XCC	
					D 13	NTT	3.81	XCC	
					D 11	NTT	3.20	XCC	
					D 15	NTT	10.43-		
					D 14	NTT	14.02	XCC	
					D	STS	1,872.95	XCC	
					D	ZTT	5.78-	XCC	
					P 14	MPP	1.23	XCC	
					P 13	MPP	2.91	XCC	
					P 14	MTT	12.33		
					P 13	MTT	29.07		
01	GENERAL TAX LEVY	ECS	345	345	D 15	MTT	75.72	XCC	
					D 14	MTT	15.02	XCC	
					D 13	MTT	1.09	XCC	
					D 12	MTT	.29	XCC	
					D 11	MTT	.50	XCC	
					D 10	MTT	.22	XCC	
					D 09	MTT	.02-	XCC	
					D 08	MTT	.01	XCC	
					D 07	MTT	.01	XCC	
					D 15	NTT	5.46	XCC	
					D 14	NTT	2.23	XCC	
					D 13	NTT	.67	XCC	
					D 12	NTT	.01-	XCC	
					D 11	NTT	.04-	XCC	
					D 10	NTT	.02	XCC	
					D 09	NTT		XCC	
					D 08	NTT		XCC	
					D 07	NTT	.01	XCC	
					D 03	NTT		XCC	
					D 95	NTT		XCC	
					D	STS	259.07	XCC	
					D	STT	.76	XCC	
					D	UTT	2.19-	XCC	
					D	ZTT	4.69	XCC	
					P 14	MPP	1.24	XCC	
					P 13	MPP	.32	XCC	
					P 12	MPP	.06	XCC	
					P 11	MPP	.20	XCC	
					P 10	MPP	.21	XCC	
					P 09	MPP	.08	XCC	
					P 08	MPP	.20	XCC	
					P 07	MPP	.19	XCC	

TIME: 21:11:39

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN

ADDRESS:

ACCOUNT CODE NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
		P 06	MPP		.18	XCC
		P 05	MPP		.10	XCC
		P 04	MPP		.24	XCC
		P 03	MPP		.03	XCC
		P 02	MPP			XCC
		P 01	MPP			XCC
		P 98	MPP		.83	XCC
		P 97	MPP		.06	XCC
		P 91	MPP			XCC
		P 14	MTT		12.59	
		P 13	MTT		2.22	
		P 12	MTT		.19	
		P 11	MTT		.31	
		P 10	MTT		.27	
		P 09	MTT		.08	
		P 08	MTT		.19	
		P 07	MTT		.14	
		P 06	MTT		.12	
		P 05	MTT		.07	
		P 04	MTT		.14	
		P 03	MTT		.02	
		P 02	MTT			XCC
		P 01	MTT			XCC
		P 98	MTT		.30	XCC
		P 97	MTT		.02	XCC
		P 91	MTT			XCC
		P 14	NTT		.12	
		P 13	NTT		.06	
		P 12	NTT		.03	
		P 11	NTT			
		P 10	NTT			
		P 09	NTT		.02	
		P 08	NTT			
		P 07	NTT		.05	
		P 06	NTT		.12	
		P 05	NTT		.11	
		P 04	NTT		.07	
		P 03	NTT		.01	
		P 02	NTT			XCC
		P 01	NTT		.02	XCC
		P 00	NTT		.02	XCC
		P 99	NTT		.01	XCC
		P 98	NTT		.04	XCC
		P 97	NTT		.02	XCC
		P 95	NTT			XCC
		P 94	NTT			XCC

TIME: 21:11:39

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

LINE	NT				APOR	STAT	GROSS	APPORTIONED	DEDUCTION
DE	NAME	FUND	DEPT	ORG	STAT	TYPE		AMOUNT	TYPE
					P 93	NTT			XCC
					P 90	NTT			XCC
					P 89	NTT			XCC
					P 88	NTT			XCC
					P 87	NTT			XCC
					P 85	NTT			XCC
					P 84	NTT			XCC
					P	UTT		.97	XCC
					P	ZTT		1.63	XCC
101	DELQ WTR USER CHG	ECS	345	345	P	SPA		1,417.96	
					P	STA		2,703.69	
101	WATER STANDBY	ECS	345	345	P	SPA		956.88	
					P	STA		1,458.15	
TOTAL AGENCY TRANSFERS								8,907.18	

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #19

TIME: 21:15:55

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

** YEAR-END RECOI

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN

ADDRESS:

ACCT NT	APOR STAT	GROSS APPORTIONED	DEDUCTION
CODE NAME	FUND DEPT ORG STAT TYPE	AMOUNT TYPE	
001 DEBT SERVICE	EES 345 345 D 14 MTT	.02- XCC	
	D 13 MTT	XCC	
	D 15 NTT	.01-	
	D UTT	XCC	
	D ZTT	.02 XCC	
	P 13 MPP	.01 XCC	
	P 13 MTT	.01	
001 GENERAL TAX LEVY	ECS 345 345 D 14 MTT	XCC	
	D 13 MTT	.05 XCC	
	D 12 MTT	.01- XCC	
	D 10 MTT	.01- XCC	
	D 08 MTT	.01 XCC	
	D 07 MTT	.02- XCC	
	D 14 NTT	.03 XCC	
	D 13 NTT	.07 XCC	
	D 12 NTT	.01- XCC	
	D 11 NTT	.01 XCC	
	D 10 NTT	.02- XCC	
	D 08 NTT	.01 XCC	
	D 07 NTT	.01- XCC	
	D 03 NTT	.01 XCC	
	D STS	5.80 XCC	
	D STT	143.09- XCC	
	D UTT	2.15- XCC	
	D ZTT	.23 XCC	
	P 14 MPP	.02 XCC	
	P 13 MPP	.10 XCC	
	P 12 MPP	.01 XCC	
	P 11 MPP	.01- XCC	
	P 08 MPP	.01- XCC	
	P 07 MPP	.01- XCC	
	P 06 MPP	.01- XCC	
	P 97 MPP	.01 XCC	
	P 14 MTT	.01	
	P 13 MTT	.09	
	P 12 MTT	.01	
	P 05 MTT	.01-	
	P 04 MTT	.01	
	P 00 MTT	.01 XCC	
	P 97 MTT	.01- XCC	
	P 12 NTT	.01	
	P 09 NTT	.01	
	P 08 NTT	.01	
	P 07 NTT	.03-	
	P 06 NTT	.01	

** YEAR-END RECOI

CODE	NAME	FUND	DEPT	ORG	APOR	STAT	TYPE	GROSS	APPORTIONED	AMOUNT	TYPE	DEDUCTION
					P	05	NTT			.01		
					P	04	NTT			.01-		
					P	03	NTT			.01		
					P	00	NTT			.01	XCC	
					P	98	NTT			.02	XCC	
					P	97	NTT			.03-	XCC	
					P	94	NTT			.01-	XCC	
					P	93	NTT			.01-	XCC	
					P	90	NTT			.01	XCC	
					P	89	NTT			.01	XCC	
					P	84	NTT			.01-	XCC	
					P	14	NTT			.02-		
					P	13	NTT			.11		
					P		UTT				XCC	
					P		ZTT			.07-	XCC	
TOTAL AGENCY TRANSFERS										138.85-		

ATTACHMENT "B.1"

CSA 70, ZONE W-1

FY 2015-16

PI867 REPORT - APPORTIONMENT #20

TIME: 20:32:58

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

TEETER PLAN YEAR

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCOUNT CODE NAME	FUND DEPT ORG	APOR STAT	STAT TYPE	GROSS AMOUNT	APPORTIONED AMOUNT	DEDUCTION TYPE
001 DEBT SERVICE	EES 345 345	C	STS	8,418.27		XCC
		P	STS		25.48	
001 GENERAL TAX LEVY	ECS 345 345	C	STS	389.95		XCC
		P	STS		11.02-	
TOTAL AGENCY TRANSFERS					8,822.68	

ATTACHMENT "B.2"

FY 2015-16 PROPERTY TAX PAYMENTS
ISSUED TO
BIGHORN DESERT VIEW WATER AGENCY



FAS

PAYMENT VOUCHER

JAN 15 2016

Page 1 of 1

DOCUMENT ID:	PV	SPD	16257MM
TRANS	DEPT.		PV NUMBER
<input type="checkbox"/> USE TAX			
COMMENTS (12)			

SCHEDULED PAY mm/dd/yy	CHECK CATG	SINGLE CK FLAG	VENDOR CODE (11)	COMMENTS (96)
			BIGHORN447	SPECIAL DISTRICTS (24)
				INTEREST REFUND (24)
				(24)

VENDOR NAME BIGHORN DESERT VIEW WATER AGENCY

ADDRESS LINE #1

ADDRESS LINE #2 622 SOUTH JEMEZ TRAIL

ADDRESS LINE #3 YUCCA VALLEY

CA 92284

STATE (2)

ZIP (9)

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	I/D
0 1		ECS	345	345			9999		
DESCRIPTION (27)									
INTEREST PER LAFCO RESOLUTION 3197									
							AMOUNT	TAXABLE AMOUNT	
							19,743.14		

DOCUMENT TOTAL
\$ 21,315.95

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	I/D
0 2		EDY	345	345			9999		
DESCRIPTION (27)									
INTEREST PER LAFCO RESOLUTION 3197									
AMOUNT 511.51									
TAXABLE AMOUNT									

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	I/D
0 3		EFQ	345	345			9999		
DESCRIPTION (27)									
INTEREST PER LAFCO RESOLUTION 3197									
AMOUNT 1,061.30									
TAXABLE AMOUNT									

DESCRIPTION OF MATERIALS OR SERVICE:

PURPOSE OF EXPENDITURES:

REFUND

I hereby certify upon my own personal knowledge that the articles or services specified herewith were necessary and were ordered by me for use by the department and for the purpose indicated above; that the items billed have been delivered or performed as per invoice except as otherwise indicated in "COMMENTS" above; that no part thereof has been previously paid; and that the department has complied with all applicable ordinances and procedures.

PREPARED BY:

/s/ MONA MONTES

0450

387-9602

1/13/2016

APPROVED: ALISON EDMISTEN/CAROLINA MENDOZA

Phone No.

Date

Authorized Signer (Print and Sign)

Date

AUDITOR-CONTROLLER'S APPROVAL FOR PAYMENT: I hereby certify that I have examined the facts of the transaction herein set forth as evidenced by the information hereon and the documents attached hereto. All verifications, certifications, and checking of computations required by County Charter and Government Codes have been complied with and this claim in the total amount shown is hereby approved for payment.

COUNTY AUDITOR-CONTROLLER

By

Date

1/14/16

Rev 02/05/15

2016 JAN 14 PM 4:08

ACR-FUND ACCOUNTING

ACCOUNTS PAYABLE
2016 JAN 14 PM 12:28

5/1/16

2/11/16



FAS
PAYMENT VOUCHER

MAY 13 2016

Page 1 of 1

DOCUMENT ID:	PV	SPD	16349CN
TRANS	DEPT.	PV NUMBER	
<input type="checkbox"/> USE TAX			
COMMENTS (12)			

SCHEDULED PAY mm/dd/yy	CHECK CATG	SINGLE CK FLAG	VENDOR CODE (11)	COMMENTS (96)
			BIGHORN447	SPECIAL DISTRICTS (24)
				INTEREST REFUND (24)
				(24)

VENDOR NAME BIGHORN DESERT VIEW WATER AGENCY

ADDRESS LINE #:

ADDRESS LINE #: 622 SOUTH JEMEZ TRAIL

ADDRESS LINE #: YUCCA VALLEY

CA 92284

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	I/D
0 1		ECS	345	345			9999		
DESCRIPTION (27)	INTEREST & TAXES PER LAFCO RESOLUTION 3197								
							AMOUNT	17,387.05	
								TAXABLE AMOUNT	

DOCUMENT TOTAL
\$ 17,529.48

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	I/D
0 2		EDY	345	345			9999		
DESCRIPTION (27)	INTEREST PER LAFCO RESOLUTION 3197								
							AMOUNT	49.13	
								TAXABLE AMOUNT	

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	I/D
		EFQ	345	345			9999		
DESCRIPTION (27)	INTEREST PER LAFCO RESOLUTION 3197								
							AMOUNT	93.30	
								TAXABLE AMOUNT	

DESCRIPTION OF MATERIALS OR SERVICE:

PURPOSE OF EXPENDITURES:

REFUND

I hereby certify upon my own personal knowledge that the articles or services specified herewith were necessary and were ordered by me for use by the department and for the purpose indicated above; that the items billed have been delivered or performed as per invoice except as otherwise indicated in "COMMENTS" above; that no part thereof has been previously paid; and that the department has complied with all applicable ordinances and procedures.

PREPARED BY:

/s/ MONA MONTES 0450 387-9602 5/11/2016

Mail Code Phone No. Date

Authorized Signer (Print and Sign)

APPROVED: ALLISON MISTEN/CAROLINA MENDOZA

5/11/16 Date

AUDITOR-CONTROLLER'S APPROVAL FOR PAYMENT: I hereby certify that I have examined the facts of the transaction herein set forth as evidenced by the information hereon and the documents attached hereto. All verifications, certifications, and checking of computations required by County Charter and Government Codes have been complied with and this claim in the total amount shown is hereby approved for payment.

PH 3:18 PM 5/13/16

Rev 02/05/15

AUDITOR/CONTROLLER



FAS
PAYMENT VOUCHER

Page 1 of 1

DOCUMENT ID: PV SPD 17122CN
TRANS DEPT: PV NUMBER
☐ USE TAX
COMMENTS (12)

COMMENTS (96)
SPECIAL DISTRICTS (24)
INTEREST REFUND (24)
VENDOR CODE (11)
BIGHORN447 (24)

VENDOR NAME BIGHORN DESERT VIEW WATER AGENCY

ADDRESS LINE #1

ADDRESS LINE #2 622 SOUTH JEMEZ TRAIL

ADDRESS LINE #3 YUCCA VALLEY

CA 92284

STATE (2) ZIP (9)

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	I/D
0 1		ECS	345	345			9999		
DESCRIPTION (27) INTEREST & TAXES PER AFCC RESOLUTION 3197							AMOUNT	7,047.50	TAXABLE AMOUNT

DOCUMENT TOTAL
\$ 7,047.50

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	I/D
0 2									
DESCRIPTION (27)							AMOUNT		TAXABLE AMOUNT

LINE NO	VENDOR INVOICE NUMBER (12)	FUND	DEPT	ORGANIZATION	APPR	OBJECT	REV SOURCE	GRC/PROJ/JOB NUMBER	I/D
DESCRIPTION (27)							AMOUNT		TAXABLE AMOUNT

DESCRIPTION OF MATERIALS OR SERVICE:
PURPOSE OF EXPENDITURES:
REFUND

I hereby certify upon my own personal knowledge that the articles or services specified herewith were necessary and were ordered by me for use by the department and for the purpose indicated above; that the items billed have been delivered or performed as per invoice except as otherwise indicated in "COMMENTS" above; that no part thereof has been previously paid; and that the department has complied with all applicable ordinances and procedures.

PREPARED BY: MONA MONTES 0450 387-9602 7/20/2016
APPROVED: ALLISON EDMISTEN/CAROLINA MENDOZA
Authorized Signer (Print and Sign) Date

AUDITOR-CONTROLLER'S APPROVAL FOR PAYMENT: I hereby certify that I have examined the facts of the transaction herein set forth as evidenced by the information hereon and the documents attached hereto. All verifications, certifications, and checking of computations required by County Charter and Government Codes have been complied with and this claim in the total amount shown is hereby approved for payment.

COUNTY AUDITOR-CONTROLLER By Date / /

800	8100	CASH IN TREA	24,756.50	24,756.50	01
801	8100	CASH ON HAND	0.00	0.00	01
802	8104	CASH - CONST	0.00	0.00	01
803	8107	CNTY POOL FV	0.00	0.00	01
804	8112	**	0.00	0.00	01
805	8105	TAXES RECEIV	0.00	0.00	01
806	8108	ACCOUNTS REC	0.00	0.00	01
807	8109	ALLOW FOR UN	0.00	0.00	11
808	8115	SPEC ASSMNTS	0.00	0.00	01
809	8117	OTHER RECEIV	0.00	0.00	01
810	8270	DUE FROM OTH	0.00	0.00	01
811	8280	DUE FROM OTH	0.00	0.00	01
812	8300	LAND	0.00	0.00	01
813	8302	IMPROVEMENTS	0.00	0.00	01

MINUTE

FY 2015 AUDIT (\$2185)
FY 2014 AUDIT (\$2185)
FY 2015 UTILTY Payment (\$2150)
FY 2014 COWCAP (\$8800.75)
FY 2017 COWCAP (\$2,358.25)
\$7647.50

2016-17 cowcap charges were reduced to \$2358.25 but we identified other payments that CSA 70 (countywide), fund SKV, made on behalf of W-1 and those reimbursements are noted above.

n.s.

2017-18

2018-19

2019-20

2020-21

ATTACHMENT "B.3"

CSA 70, ZONE W-1
COWCAP CHARGES

2014 COWCAP - Charged in FY2015-2016

ECS-345

CSA 70 Zone W1 Goat Mountain (all funds)

	PY2016 AY2014
AAA-ANE	0.00
AAA-ATX	2,424.45 (1)
AAA-CAO	0.00
AAA-CCL	(994.00)
AAA-FMC	0.00
AAA-FMG	0.00
AAA-FMM	0.00
AAA-HRD/UNI	0.00
AAA-ISD	0.00
AAA-PUR	7,370.30 (2)
AA-RPR/RNT	0.00
Total Allocated Amount	8,800.75
Rent Total	0.00
Utilities Total	0.00
Space Use	0.00
2016 COWCAP Charges	8,800.75

**Total Actual minus Computer Software and Equipment Use.*

(1) AAA-ATX Allocation Breakdown

Function	Base	Allocation		Total	Base Used in Allocating to Benefiting Budget Units
		1st Allocation	2nd Allocation		
Warrant Processing	2940	\$2,289.42	\$135.03	\$2,424.45	No.of Acctg. Transactions
Total AAA-ATX Charges				\$2,424.45	

(2) Purchasing

Function	Base	Allocation		Total	Base Used in Allocating to Benefiting Budget Units
		1st Allocation	2nd Allocation		
Purchasing Services	78	\$6,696.37	\$673.93	\$7,370.30	No. of Purch.Trans.
Total AAA-PUR Charges				\$7,370.30	

2015 COWCAP - Charged in FY2016-2017

ECS-345

CSA 70 Zone W1 Goat Mountain (all funds)

	PY2017 AY2015
AAA-ANE	0.00
AAA-ATX	2,161.71 (1)
AAA-CAO	0.00
AAA-CCL	(3,431.00)
AAA-FMC	0.00
AAA-FMG	0.00
AAA-FMM	0.00
AAA-HRD/UNI	0.00
AAA-ISD	0.00
AAA-PUR	3,627.54 (2)
AA-RPR/RNT	0.00
Total Allocated Amount	2,358.25
Rent Total	0.00
Utilities Total	0.00
Space Use	0.00
2017 COWCAP Charges	2,358.25

**Total Actual minus Computer Software and Equipment Use.*

(1) AAA-ATX Allocation Breakdown

Function	Base	Allocation		Total	Base Used in Allocating to Benefiting Budget Units
		1st Allocation	2nd Allocation		
Warrant Processing	2839	\$2,023.21	\$138.50	\$2,161.71	No. of Acctg. Transactions
Total AAA-ATX Charges				\$2,161.71	

(2) Purchasing

Function	Base	Allocation		Total	Base Used in Allocating to Benefiting Budget Units
		1st Allocation	2nd Allocation		
Purchasing Services	32	\$3,341.85	\$285.70	\$3,627.54	No. of Purch. Trans.
Total AAA-PUR Charges				\$3,627.54	

TIME: 20:20:00

PROPERTY TAX DIVISION
AGENCY APPORTIONMENT REPORT

AGENCY: UD82 CSA 70 ZONE W-1 - BIG HORN
ADDRESS:

ACCT CODE	NAME	FUND	DEPT	ORG	APOR STAT	STAT TYPE	GROSS APPORTIONED AMOUNT	DEDUCTION TYPE
001	DEBT SERVICE	EES	345	345	C	STU	5,132.82	XCC
001	GENERAL TAX LEVY	ECS	345	345	C	STU	536.57	XCC
TOTAL AGENCY TRANSFERS							5,669.39	