



BIGHORN-DESERT VIEW WATER AGENCY

"To provide a high quality supply of water and reliable service to all customers at a fair and reasonable rate."

BOARD OF DIRECTORS' MEETING AGENDA

**BOARD MEETING OFFICE
1720 N. CHEROKEE TR.
LANDERS, CALIFORNIA 92285**

**July 11, 2023
Time – 6:00 P.M.**

MEETING ROOM IS OPEN FOR IN-PERSON ATTENDANCE

PUBLIC WISHING TO PARTICIPATE REMOTELY

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/84963144607?pwd=ckhOSDVSNWRKMC9jM2ZjUGw0NjB4QT09>

Passcode: 462983

OR

TELECONFERENCE LINE THRU ZOOM

1-669-900-6833

Webinar ID: 849 6314 4607

Passcode: 462983

--- NOTE ---

Director Dicht will attend via teleconference

From the location identified as

16 N. Martindale Ave., Ventnor City, New Jersey, 08406

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

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.

1. Public Hearing: Resolution No. 23R-XX Confirming Reports of Delinquent Accounts for Basic Service Charges, Water Consumption Charges, Delinquent Fees, Miscellaneous Fees and Processing Fees AND Authorizing Placement of Property Liens on the Secured Tax Rolls of San Bernardino County for Collection of Delinquencies within Bighorn-Desert View Water Agency

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

1. Review staff report, and note any letters received;
2. Receive questions from the Board of Directors;
3. Open public hearing;
4. Receive public comments;
5. Close public hearing;
6. Board discussion of public comments received;
7. Board to consider approving Resolution No. 23R-XX - Confirming reports of delinquent accounts for Basic Service Charges, water charges, delinquent fees, miscellaneous fees and processing fees AND authorizing the placement of property liens on the secured tax rolls of San Bernardino County for collection of delinquencies within Bighorn-Desert View Water Agency.

2. Public Hearing: Resolution No. 22R-XX Establishing Standby Assessments for Improvement District Goat Mountain for Fiscal Year 2022-23 (Tax Year 2022) to be \$61,470.

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

1. Review staff report, and note any letters received;
2. Receive questions from the Board of Directors;
3. Open public hearing;
4. Receive public comments;
5. Close public hearing;
6. Board discussion of public comments received;
7. Board to consider approving Resolution No. 23R-XX – Establishing Stand-By and Availability Fees for Water Service within Bighorn-Desert View Water Agency Improvement District Goat Mountain for Fiscal Year 2023/24 (Tax Year 2023) in the amount of \$61,470.

3. Authorize Issuance of Purchase Order to Ferguson Waterworks Inc. to Procure Water Service Materials for the “Meter Replacement Program” at a Cost of \$144,907.78 That the Board considers taking the following action(s):

1. Authorize issuance of Purchase Order to Ferguson Waterworks Inc. for purchase of water service materials for the “Meter Replacement Program” in the amount of \$144,907.78.

4. **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. Board of Directors' Special Meeting Minutes, June 27, 2023
- b. Financial Statements
 - 1. Balance Sheet – May 2023 and June 2023 (FYE unaudited)
 - 2. Budget Status – May 2023 and June 2023 (FYE unaudited)
 - 3. Quarterly Investment Report for period ending Q2/2023
- c. Receive and File Disbursements for June 2023
- d. BDV Production Reports for June 2023
- e. Goat Mountain Production Reports for June 2023
- f. Service Order Report for May 2023
- g. Posting of Appropriations Limit Calculation for Fiscal Year 2023-24 (Review prior to be agendized for consideration and adoption on August 8, 2023).
- h. Receive and File Planning/Engineering (PLEGs) Standing Committee Meeting Minutes for April 18, 2023

Recommended Action:

Approve as presented (Item a-m):

5. **Matters Removed from Consent Items**

6. **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.

7. **Verbal Reports** – Including Reports on Courses/Conferences/Meetings.

- 1. General Manager Report
- 2. Director Reports

8. **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 have 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.

Calendar Reminder - Upcoming Director Meetings

- Mojave Water Agency Board of Directors Meeting – Second and Fourth Thursday every month (regular schedule)
- Morongo Basin Pipeline Commission Meeting – Quarterly – March, June, September and December (check MWA website for location)
- ASBCSD Monthly Dinner Meeting – third Monday (regular schedule)
- Homestead Valley Community Council Meeting - Third Monday (regular schedule location rotates to various Community Centers)
- Landers Association Monthly Meeting – Third Saturday (regular schedule)

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

Meeting Date: July 11, 2023

To: Board of Directors

Budgeted: Yes

Budgeted Amount: N/A

Cost: \$0

From: Rosa Carrick
Marina West

General Counsel Approval: Procedure
Approved

CEQA Compliance: N/A

Subject: **Public Hearing: Delinquent Water Accounts** Resolution No 23R-XX: A Resolution of the Board of Directors of the Bighorn-Desert View Water Agency Confirming Reports of Delinquent Accounts for Basic Service Charges, Water Consumption Charges, Delinquent Fees, Miscellaneous Fees and Processing Fees AND Authorizing Placement of Property Liens on the Secured Tax Rolls of San Bernardino County for Collection of Delinquencies within Bighorn-Desert View Water Agency

SUMMARY

Every year in May, the Agency creates and reviews a report of excessively delinquent accounts with debt greater than \$300 as of February 28th and prepares for the submission of a collections report to the County of San Bernardino for inclusion on the secured tax rolls.

On June 1, 2023, each delinquent property owner was mailed a final notice of delinquency. This letter served to inform each owner of the pending property tax lien and the deadline for submission of the amount owed to the Agency to avoid the lien. As required, the letter was mailed regular first class. For those accounts that remained unpaid by the deadline, the Agency attempted to notify the property owner through a published public notice.

The public notice was provided to the Hi Desert Star newspaper for publication on June 28th and July 5th of 2023. At that time, seventy-seven (77) delinquent properties remain unpaid with a total outstanding debt of \$49,708.95. As of publication of this agenda, no accounts had been paid and no letters of objection had been received.

This is an annual administrative action of the Board related to collections of delinquent accounts. Staff recommends that following the close of the public hearing, absent any errors or payments received prior to the posting deadline, that the Board adopt the Resolution concerning placement of the debts onto the tax rolls for tax year 2023 or fiscal year 2023/24.

RECOMMENDATION

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

1. Review staff report, and note any letters received;
2. Receive questions from the Board of Directors;
3. Open public hearing;
4. Receive public comments;
5. Close public hearing;

6. Board discussion of public comments received;
7. Board to consider approving Resolution No. 23R-XX - : A Resolution of the Board of Directors of the Bighorn-Desert View Water Agency Confirming reports of Delinquent Accounts for Basic Service Charges, Water Consumption Charges, Delinquent Fees, Miscellaneous Fees and Processing Fees AND Authorizing the Placement of Property Liens on the Secured Tax Rolls of San Bernardino County for Collection of Delinquencies within Bighorn-Desert View Water Agency.

BACKGROUND/ANALYSIS

The Agency began the lien process on May 12, 2023 and at that time there were 101 delinquent accounts with a balance of \$62,290.96 that were older than February 28, 2023. The Agency has a lower number of delinquent accounts than in the previous year due to COVID-19 no longer effecting lock-offs and the increase of property sales.

On June 1, 2023 ninety-five (95) properties were identified as being excessively delinquent (> \$300 balance) and those property owner(s) were mailed a letter warning of the pending hearing for placement of the debt as a property tax lien. The total amount owed by these accounts on June 1st was \$59,234.

The final step in the notification process, prior to the Public Hearing, is to publish a public notice in a final effort to notify the responsible parties. The legal notice was published on June 28th and July 5th of 2023.

As of June 23, 2023, seventy-seven (77) delinquent properties remain unpaid with a total outstanding debt of \$49,708.95. As of agenda posting, no additional accounts have been paid and no letters of opposition have been received.

The County of San Bernardino has set August 10, 2023 as the deadline for submitting the Special Assessment to the 2023/24 Tax Rolls (Tax Year 2023) with September 1, 2023 being the deadline for all corrections.

PRIOR RELEVANT BOARD ACTION(S)

Annual Action

RESOLUTION NO. 23R-XX

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BIGHORN-DESERT VIEW WATER AGENCY CONFIRMING REPORTS OF DELINQUENT ACCOUNTS FOR BASIC SERVICE CHARGES, WATER CONSUMPTION CHARGES, DELINQUENT FEES, MISCELLANEOUS FEES AND PROCESSING FEES AND AUTHORIZING THE PLACEMENT OF PROPERTY LIENS ON THE SECURED TAX ROLLS OF SAN BERNARDINO COUNTY FOR COLLECTION OF DELINQUENCIES WITHIN BIGHORN-DESERT VIEW WATER AGENCY

WHEREAS, annually the Bighorn-Desert View Water Agency makes a determination of the number of delinquent accounts that have been flagged for possible application of a property lien on the secured tax rolls of San Bernardino for collection of unpaid balances.

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Bighorn-Desert View Water Agency resolves as follows:

SECTION 1: The Board of Directors of the Bighorn-Desert View Water Agency finds and declares as follows:

- A. On June 1, 2023 the General Manager did cause written notification to be mailed, by first class U.S. Mail, to those delinquent customers listed below and that public notices would be placed in the local newspaper as the final attempt to notify them and that a public hearing would be held on July 11, 2023; and
- B. On June 23, 2023, said public notices to those delinquent customers listed below were placed with the local newspaper to be published on June 28, 2023 and to be published on July 5, 2023.

SECTION 2: The Board of Directors of the Bighorn-Desert View Water Agency resolves that the following delinquent accounts will be placed on the (2023/24) Secured Property Tax Roll of the County of San Bernardino Tax Collector as authorized by law, including, without limitation, pursuant to Bighorn-Desert View Water Agency Law (CA Water Code Appendix Section 112-1 et seq):

0635-042-23	453.98
0635-081-60	523.98
0635-061-18	453.98
0635-031-16	453.98
0635-061-51	5,835.94
0635-071-56	2,360.86
0635-511-05	453.98
0635-181-06	453.98
0629-382-02	453.98
0629-302-25	453.98
0629-301-15	488.98

0629-301-22	737.04
0629-311-07	453.98
0630-011-19	453.98
0630-032-22	453.98
0630-061-27	453.98
0629-271-27	717.66
0629-282-10	455.26
0629-291-25	348.82
0629-232-22	343.82
0629-121-01	509.38
0629-051-14	455.26

0629-051-16	455.26
0629-431-13	455.26
0630-031-13	453.98
0629-032-22	455.26
0630-132-02	453.98
0630-201-03	455.26
0630-211-22	511.49
0630-221-25	687.66
0630-271-04	455.26
0630-271-06	455.26
0631-181-31	453.98
0631-182-21	344.75
0631-191-50	580.02
0630-252-21	455.26
0630-341-01	489.24
0630-162-13	453.98
0630-211-54	527.32
0630-081-25	511.68
0630-161-02	551.59
0629-381-02	316.84
0635-061-20	414.49
0630-162-07	320.48
0629-301-18	453.98
0631-182-09	488.98
0630-201-35	453.98
0629-342-04	510.19
0630-201-49	455.26
0630-152-12	453.98

0630-091-26	712.74
0630-092-04	604.10
0629-072-21	477.63
0630-071-27	454.14
0630-351-23	686.69
0630-251-26	597.01
0630-361-06	455.26
0630-271-75	453.98
0630-221-45	702.44
0630-341-09	702.00
0631-061-38	530.13
0630-302-09	1,307.19
0630-241-41	525.26
0630-071-53	417.54
0630-182-01	2,409.80
0630-051-24	453.98
0631-192-10	1,404.38
0635-042-14	556.44
0630-271-29	596.43
0629-152-03	723.79
0630-211-16	773.09
0630-091-41	458.77
0635-061-55	534.01
0630-201-43	786.77
0630-361-08	742.67
0629-072-51	340.42
0630-281-50	456.84
	\$49,708.95

PASSED, APPROVED, AND ADOPTED by the Board of Directors of Bighorn-Desert View Water Agency this 11th day of July 2023.

By _____
John Burkhart, President of the Board

Attest,

By _____
Megan Close-Dees, Secretary of the Board

Official Seal



57675 Twentynine Palms Highway, Suite 103
Yucca Valley, Ca 92284
760-365-3315
Legals@hidesertstar.com

Bighorn Desert View Water Agency
622 S. Jemez Trail
Yucca Valley CA 92284

**PROOF OF PUBLICATION
(2015.5 C.C.C.P.)**

I am a citizen of the United States and a resident of the State of California; 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-DESERT STAR

a newspaper of general circulation, printed and published BI-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 the said newspaper and not in supplement thereof on the following dates, to wit:

Hi-Desert Star: 6/28/2023, 7/5/2023

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

Dated at: YUCCA VALLEY, California,
This day of 7/5/2023

Claire Grow

*****ANNOUNCEMENT OF PUBLIC HEARING*****
JULY 11, 2023 AT 6:00 PM
BIGHORN-DESERT VIEW WATER AGENCY
BOARD MEETING OFFICE
3720 N. CHEROKEE TRAIL, LANDERS, CA 92285

NOTICE OF INTENT BY THE BOARD OF DIRECTORS OF THE BIGHORN-DESERT VIEW WATER AGENCY TO CONSIDER ADOPTING A RESOLUTION CONFIRMING THE REPORT OF DELINQUENT ACCOUNTS FOR BASIC SERVICE CHARGES, WATER CONSUMPTION CHARGES, DELINQUENT FEES, MISCELLANEOUS FEES AND PROCESSING FEES. IF APPROVED IT WOULD AUTHORIZE THE PLACEMENT OF THE PROPERTY LIENS ON THE SECURED TAX ROLLS OF SAN BERNARDINO COUNTY FOR COLLECTION OF DELINQUENCIES WITHIN BIGHORN-DESERT VIEW WATER AGENCY

RESOLUTION NO. 23B-XX

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BIGHORN-DESERT VIEW WATER AGENCY CONFIRMING REPORTS OF DELINQUENT ACCOUNTS FOR BASIC SERVICE CHARGES, WATER CONSUMPTION CHARGES, DELINQUENT FEES, MISCELLANEOUS FEES AND PROCESSING FEES AND AUTHORIZING THE PLACEMENT OF PROPERTY LIENS ON THE SECURED TAX ROLLS OF SAN BERNARDINO COUNTY FOR COLLECTION OF DELINQUENCIES WITHIN BIGHORN-DESERT VIEW WATER AGENCY

WHEREAS, annually the Bighorn-Desert View Water Agency makes a determination of the number of delinquent accounts that have been flagged for possible application of a property lien on the secured tax rolls of San Bernardino for collections of unpaid balances.

NOW THEREFORE BE IT RESOLVED that the Board of Directors of the Bighorn-Desert View Water Agency resolves as follows:

SECTION 1: The Board of Directors of the Bighorn-Desert View Water Agency finds and declares as follows:

- A. On June 5, 2023 the General Manager did cause written notification to be mailed, by first class U.S. Mail, to those delinquent customers listed below and that public notices would be placed in the local newspaper as the final attempt to notify them and that a public hearing would be held on July 11, 2023; and
- B. On June 23, 2023, said public notices to those delinquent customers listed below were placed with the local newspaper to be published on June 28, 2023 and to be published on July 5, 2023.

SECTION 2: The Board of Directors of the Bighorn-Desert View Water Agency resolves that the following delinquent accounts will be placed on the (2023/24) Secured Property Tax Roll of the County of San Bernardino Tax Collector as authorized by law, including, without limitation, pursuant to Bighorn-Desert View Water Agency Law (CA Water Code Appendix Section 112-1 et seq):

0635-042-23	453.98	0630-081-25	511.68
0635-081-60	523.98	0630-163-02	551.59
0635-061-18	453.98	0629-381-02	316.84
0635-031-16	453.98	0635-061-20	414.49
0635-061-51	5,855.94	0630-163-07	370.48
0635-071-56	2,360.85	0629-203-18	353.92
0635-111-05	453.98	0631-182-08	488.93
0635-181-06	453.98	0630-201-35	453.98
0629-382-02	453.98	0629-342-04	510.19
0629-202-25	453.98	0630-203-49	455.76
0629-301-15	488.98	0630-152-12	453.98
0629-301-25	737.04	0630-091-26	712.74
0629-311-07	453.98	0630-092-04	601.10
0630-011-19	453.98	0629-072-21	477.63
0630-032-22	453.98	0630-071-27	456.14
0630-041-27	453.98	0630-353-28	696.69
0629-271-27	717.66	0630-253-26	507.01
0629-282-10	455.26	0630-361-06	455.76
0629-291-25	848.82	0630-271-75	453.98
0629-232-22	313.82	0630-221-45	702.44
0629-121-01	909.38	0630-341-09	702.00
0629-051-16	455.26	0631-061-38	550.11
0629-111-13	455.26	0630-302-09	1,302.19
0630-011-13	453.98	0630-241-41	525.36
0629-032-22	455.26	0630-071-53	417.54
0630-132-02	453.98	0630-182-01	2,409.80
0630-201-03	455.26	0630-051-24	453.98
0630-211-22	511.49	0631-192-10	1,404.38
0630-221-25	687.86	0635-042-14	556.44
0630-271-04	455.26	0630-271-29	596.43
0630-271-05	455.26	0629-152-03	223.79
0631-181-31	453.98	0630-211-16	773.09
0631-182-21	344.75	0630-091-41	458.77
0631-191-50	580.02	0635-061-55	534.01
0630-252-11	455.26	0630-201-43	786.77
0630-341-01	480.24	0630-361-08	742.67
0630-162-18	453.98	0629-072-51	340.42
0630-211-54	577.32	0630-281-60	456.84
			549,708.95

PASSED, APPROVED, AND ADOPTED by the Board of Directors of Bighorn-Desert View Water Agency this 11th day of July 2023.

Attest,
By John Burkhardt, President of the Board

By Megan Close-Dees, Secretary of the Board

Official Seal

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

Meeting Date: July 11, 2023

To: Board of Directors

Budgeted: Yes

Budgeted Amount: \$61,470 actual
assessment

From: Rosa L. Carrick
Marina D. West

General Counsel Approval: N/A
CEQA Compliance: N/A

Subject: Public Hearing: Resolution No. 23R-XX Establishing Stand-by and Availability Fees for Water Services in Improvement District “Goat Mountain” (ID “GM”) for Fiscal Year 2023/24 (Tax Year 2023) to be \$61,470

SUMMARY

Improvement District Goat Mountain (ID “GM”) was annexed by the Bighorn-Desert View Water Agency in 2015 when the predecessor entity, County of San Bernardino Special Districts Community Service Area 70/Zone W-1 Landers, was dissolved by the Local Area Formation Commission of San Bernardino County.

Those parcels within ID “GM” that are not yet served by a water meter must pay a Stand-by and Availability fee approved and assessed annually by the Board of Directors through the property tax rolls.

At least 15 days prior to the scheduled Public Hearing on the matter, the Agency must post a Notice of Intent by the Board of Directors to consider adopting a Resolution establishing Stand-by and Availability Fees for Water Services in Improvement District “Goat Mountain” (ID “GM”). To adhere to this requirement, the attached Notice of Intent was posted publically on June 23, 2023 and agendized and discussed in public session on June 27, 2023 and agendized for this Public Hearing on the matter (July 11, 2023).

Staff is recommending the Board adopt Resolution No. 23R-XX Establishing Stand-by and Availability Fees for Water Services in Improvement District “Goat Mountain” (ID “GM”) for Fiscal Year 2023/24 (tax year 2023). This fee applies to vacant unmetered parcels within the annexed Improvement District Goat Mountain only. The total amount of the standby fees assessed is \$61,470, down \$390 from prior year due to three new meters installed in Fiscal Year 2022/23.

The assessment methodology and calculations remain unchanged from those adopted by the Board of Supervisors in fiscal year 2014/15 as well as Resolution No. 15R-20 and Resolution No. 16R-07 approved by Bighorn-Desert View Water Agency on July 28, 2015 and is to continue the same.

RECOMMENDATION

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

1. Review staff report, and note any letters received;
2. Receive questions from the Board of Directors;
3. Open public hearing;

4. Receive public comments;
5. Close public hearing;
6. Board discussion of public comments received;
7. Board to consider approving Resolution No. 23R-XX – Establishing Stand-By and Availability Fees for Water Service within Bighorn-Desert View Water Agency Improvement District Goat Mountain for Fiscal Year 2023/24 (Tax Year 2023) in the amount of \$61,470.

BACKGROUND/ANALYSIS

The annexation of Improvement District Goat Mountain (ID GM) into Bighorn-Desert View Water Agency requires that the Agency assume responsibility for proper collection of revenues through fees, charges and assessments which are necessary to operate and maintain the water system.

Standby assessments are considered the vacant land owners “fair share” of maintaining the water system until such time as the owner wishes to occupy the property. In other words, it is the “fair share” for having the water system “stand-by” until the owner is ready to be served. For land owners that have a private water well there is a perceived benefit in having access to fire hydrants along the public right-of-way.

The estimated revenue from the ID GM standby assessment is \$63,900 and was included in the Fiscal Year 2023/24 Operating Budget adopted by the Board of Directors on May 2, 2023. The budget value reflected an across-the-board percentage increase to revenue line items but it should have been recognized that this line item is generally expected to decrease or remain constant. Furthermore, not all assessments are paid on time and become delinquent assessments over time. These are tracked as receivables to the Agency on the Balance Sheet.

PRIOR RELEVANT BOARD ACTION(S)

Assessment of Stand-by Fees is an annual action first adopted following the annexation of Improvement District Goat Mountain

07/28/2015 Motion No. 15-033 Resolution No. 15R-20 A Resolution of the Board of Directors of the Bighorn-Desert View Water Agency Establishing Standby and Availability Fees for Water Service in Improvement District “Goat Mountain” (ID “GM”).

4/25/2017 Motion No. 17-023 Receive and file final correspondence from County of San Bernardino Special Districts Department Concluding Dissolution of CSA 70W-1 (Goat Mountain).

RESOLUTION NO. 23R-XX

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BIGHORN-DESERT VIEW WATER AGENCY
ESTABLISHING STAND-BY AND AVAILABILITY FEES FOR WATER SERVICES IN
IMPROVEMENT DISTRICT "GOAT MOUNTAIN" (ID "GM")
FOR FISCAL YEAR 2023/24 (TAX YEAR 2023)**

WHEREAS, the Board of Directors of Bighorn-Desert View Water Agency ("Agency"), acting in its capacity as the governing body of the Agency's Improvement District Goat Mountain (ID "GM"), hereby finds and determines:

- (a) That this Board of Directors finds that the water availability and standby charges in Improvement District Goat Mountain (ID "GM") were previously established by the County of San Bernardino pursuant to procedures set forth in former Section 25210.77b; and
- (b) That this Board of Directors may, by this Resolution, continue the water availability and standby charges pursuant to Section 54984.2 of the Government Code now and in successive years at the same rate.

NOW, THEREFORE, THE BOARD OF DIRECTORS HEREBY RESOLVES:

- 1. That, in accordance with Government Code, Section 54984.7, there are hereby fixed and continued without change and the charges shall be thirty dollars (\$30.00) per full acre in a parcel; and
- 2. That for parcels of less than one (1) acre total, the charges continued herein for Improvement District Goat Mountain (ID "GM") shall be thirty dollars (\$30.00) ; and
- 3. That water availability and standby charges shall apply to each parcel of real property within the Improvement District Goat Mountain (ID "GM") which is within six hundred sixty (660) feet of a water main from which water service is furnished by the Agency; and
- 4. That the water availability and standby charges were previously established and fixed by the County of San Bernardino and that the Agency, as the successor-in-interest to the County by virtue of the completed annexation and conversion of the County's service area into the Agency's Improvement District pursuant to the LAFCO Reorganization Resolution No. 3197, adopted March 26, 2015, is hereby continuing such charges without change as permitted by Government Code, Section 54984.7; and

5. That the charges fixed and established herein shall be effective on and after the date of July 1, 2023, and shall be operative during Fiscal Year 2023/24, tax year 2023.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of Bighorn-Desert View Water Agency this 11th day of July 2023.

By _____
John Burkhart, President of the Board

Attest,

By _____
Megan Close-Dees, Secretary of the Board

Official Seal

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

Meeting Date: July 11, 2023

To: Board of Directors

Budgeted: Grant Funded

Budgeted Amount: \$298,063 Grant

Cost:

From: Marina D. West

General Counsel Approval: N/A

CEQA Compliance: Cat. Ex. Filed 2/14/2023

Subject: Authorize Issuance of Purchase Order to Ferguson Waterworks Inc. to Procure Water Service Materials for the “Meter Replacement Program” at a Cost of \$144,907.78

SUMMARY

The Agency has been awarded a Department of Water Resources (DWR) Disadvantaged Community Implementation grant (DACI) under the latest “drought round” of solicitations in the amount of \$298,063. This grant was awarded for the replacement of approximately 1,075 meters (1-inch and ¾-inch) and associated installation materials. Approximately 30% of the installations will include a customer side check valve and locking ball valve. This project is known as the Meter Replacement Program.

A total of two bids were received for procurement of the water service materials such as check valves, ball valves, gaskets, connectors, etc. to install the water meters. One of the bids did not comply with the specifications and was considered “non-responsive”. The lowest responsive bidder was Ferguson Waterworks, Inc. at \$144,907.78.

Staff recommends the Board authorize the issuance of a Purchase Order to Ferguson Waterworks, Inc. for procurement of the water meters for this project.

RECOMMENDATION

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

1. Authorize issuance of Purchase Order to Ferguson Waterworks Inc. for purchase of water service materials for the “Meter Replacement Program” in the amount of \$144,907.78.

BACKGROUND/ANALYSIS

The Agency has been awarded a Department of Water Resources (DWR) Disadvantaged Community Implementation grant (DACI) under the latest “drought round” of solicitations in the amount of \$298,063. This grant was awarded for the replacement of approximately 1,075 meters (1-inch and ¾-inch) installed circa 2008 and associated installation materials (valves, fittings, gaskets, etc.). Approximately 30% of the installations will include a customer side check valve and locking ball valve. This project is known as the Meter Replacement Program.

The Agency utilized the services of Provost & Pritchard Engineering Group to advance the design of this project. The original plan was to draft specifications for a public works contract to utilize a contractor to acquire the materials and provide complete the installations. As the project moved into the design phase, the cost of goods and services drastically increased the estimated cost of this project from the grant amount of approximately \$300,000 to \$1,000,000 with most of the cost imbedded in the contracted labor portion. At that point, staff determined that the most cost effective way to bring this project to completion was to modify the project methodology from public works contracted labor to in-house labor and to request a time extension. The materials would still be procured through a competitive bidding process. DWR approved this approach in May 2023.

Staff performed a field inventory of the each locations identified for replacement and sorted by “meter only” and “meter plus additional parts”. Provost & Pritchard prepared the specifications for procurement of the all materials. Recognizing that not all parts suppliers distribute the desired meter manufactured by Zinner USA, Banning, CA the procurement package was separated into two parts: Water Meters only and Water Service Materials.

A total of two bids were received for procurement of the water service materials needed to install the water meters. One of the bids did not comply with the specifications and was considered “non-responsive”. The lowest responsive bidder was Ferguson Waterworks, Inc. at \$144,907.78. The attached memorandum from Provost & Pritchard summarizes the procurement process and results.

The Planning/Engineering Standing Committee has been and will continue to receive regular updates on the status of this project.

Staff recommends the Board authorize the issuance of a Purchase Order to RG Inc. for procurement of the water meters for this project.

PRIOR RELEVANT BOARD ACTION(S)

2/14/2023 Motion No. 23-008 Authorize Filing of Categorical Exemption in Accordance with the CA Environmental Quality Act (CEQA) for the “Meter Replacement Project” Funded by the Department of Water Resources Disadvantaged Community Involvement Grant Program – “Drought Round 2022”.

9/13/2022 Motion No. 22-037 Authorize General Manager to enter into a Professional Services Agreement with Provost and Prichard for Engineering Services related to the Water Meter Replacement Program (DWR Grant).

05/17/2022 Agency accepted fully executed Urban and Multibenefit Drought Relief Grant Program “pass-through” grant accepted by the Mojave Water Agency as its Integrated Regional Management Plan.

Memorandum

To: Bighorn-Desert View Water Agency Board

From: Liz Varner, PE and Jeane Hill, PE

Subject: Procurement Summary for Bighorn-Desert View Water Agency – Residential Water Meter Replacement Project- Water Service Material Packages

Date: July 7, 2023

Water Service Material Procurement Package:

The Water Service Material procurement document proposals for the BigHorn-Desert View Water Agency (BDVWA) Residential Water Meter Replacement Project- Water Service Material Packages were due on Friday, June 30, 2023 at 4:00 p.m. via email, in person or mail to delivered to Bighorn-Desert View Water Agency at 622 Jemez Trail, Yucca Valley, CA 92284. Two packages were received; we have reviewed the procurements and a summary of our review is provided below for consideration by BDVWA. A copy of the procurement package from the water service material suppliers will be provided to BDVWA under separate cover.

Review of Procurement Packages:

Procurement Packages were received from the following Water Service Material Suppliers: Riverside Winnelson Company and Ferguson Waterworks Inc. The procurement packages have been reviewed to determine if all required documents were included. The apparent low water service material supplier, Riverside Winnelson Company was not in compliance with the specifications, and are considered nonresponsive.

Riverside Winnelson provided a different check valve (Matco Norca 530 LF) that is not considered equal due to the alloy properties being susceptible to corrosion. They also provided a different meter bushing that was not NSF 61 certified, and therefore not equal.

The second lowest water service material supplier, Ferguson Inc, submitted all required procurement documents, and is therefore, considered the lowest responsive water service material supplier. It is recommended that the BDVWA review the procurements and consider preparing a board resolution accepting Ferguson Inc. as the lowest responsive water service material supplier and executing the purchase agreement.

Evaluation of Procurements:

A summary of the procurements received is provided in the attached canvass of water service material procurements (**Exhibit A**). The procurement schedule was reviewed and checked accordingly for mathematical errors. The total procurement amount provided by Ferguson Waterworks Inc. did not contain any errors, the additive unit cost was the same as the base procurement amount. Based on this procurement evaluation, we consider Ferguson Waterworks Inc. to be a *responsible* supplier and the procurement package is *responsive*.

If the BDVWA elects to award the purchase agreement with Ferguson Waterworks Inc. it is recommended that award be contingent upon receiving written approval from the State Department of Water Resources prior to issuing a notice of award.

The procurement documents state that the project will be awarded to the lowest responsive meter supplier based on the sum of the **base procurement**. The total base procurement amount received from each water service material supplier is listed in Table 1 below.

Table 1: Summary of Procurements for the Water Service Material Packages

Suppliers	Base Procurement Amount
Grant Budget for Project	\$298,036.00
Service Material Procurement:	
Riverside Winnelson	\$127,848.01 ¹
Ferguson	\$144,907.79

1. Procurement was not in compliance with Specifications

Project Budget:

The grant amount awarded to BDVWA for the project totaled **\$298,036.00**. The total cost of the lowest responsive water service material procurement supplier (Ferguson Waterworks, Inc.) is **\$144,907.79**.

Procurement Recommendation:

Therefore, should the District choose to award a contract for the purchasing of the water service materials for the Project, we recommend BDVWA accept Ferguson Waterworks Inc.'s procurement proposal and award a purchase agreement to them for the Base Procurement in the amount **\$144,907.79** to Ferguson Waterworks Inc.

Attachment: Exhibit A, Canvas of Procurements

CANVASS OF BIDS

BigHorn Desert View Water Agency
Residential Water Meter Replacement Project
Water Service Materials

Procurement Due Date 6/30/2023
 Prevailing Wages Required Yes

Project Manager JMH
 Project Engineer ELV



Item No.	Item Description	Quantity	Unit	Riverside Winnelson		Ferguson	
				Unit Price	Item Total	Unit Price	Item Total
1	Meter Box and Lid	780	EA	\$65.00	\$50,700.00	\$49.450	\$38,571.00
2	¾-Inch Ball Valve	272	EA	\$89.00	\$24,208.00	\$77.852	\$21,175.74
3	1-Inch Ball Valve	168	EA	\$140.00	\$23,520.00	\$119.180	\$20,022.24
4	¾-Inch Check Valve	272	EA	\$25.00	\$6,800.00	\$77.190	\$20,995.68
5	1-Inch Check Valve	168	EA	\$60.00	\$10,080.00	\$181.010	\$30,409.68
6	¾-Inch Close Nipple	195	EA	\$2.75	\$536.25	\$2.011	\$392.15
7	1-Inch Close Nipple	125	EA	\$4.00	\$500.00	\$2.960	\$370.00
8	¾-inch Meter Bushing	65	EA	\$17.50	\$1,137.50	\$14.857	\$965.71
9	¾-inch Gaskets (2 per Meter)	1,210	EA	\$0.55	\$665.50	\$0.106	\$128.26
10	1-inch Gaskets (2 per Meter)	842	EA	\$0.60	\$505.20	\$0.259	\$218.08
Subtotal					\$118,652.45		\$133,248.53
Tax					\$9,195.56		\$11,659
Total					\$127,848.01		\$144,907.78

NOTES:

Quantities are not guaranteed. Final payment will be based on actual quantities.



BIGHORN-DESERT VIEW WATER AGENCY

"To provide a high quality supply of water and reliable service to all customers at a fair and reasonable rate."

BOARD OF DIRECTORS' SPECIAL MEETING MINUTES

**BOARD MEETING OFFICE
1720 N. CHEROKEE TR.
LANDERS, CALIFORNIA 92285**

**June 27, 2023
Time – 6:00 P.M.**

MEETING ROOM IS OPEN FOR IN-PERSON ATTENDANCE

PUBLIC WISHING TO PARTICIPATE REMOTELY

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/84082172459?pwd=Z0x5ODh6bXBWQ2hFWVNLUk11M2FmQT09>

Passcode: 345303

OR

TELECONFERENCE LINE THRU ZOOM

1-669-900-6833

Webinar ID: 840 8217 2459

Passcode: 345303

CALL TO ORDER

President Burkhart called the meeting to order at 6:03 pm.

PLEDGE OF ALLEGIANCE

Led by Ms. Conkle.

ROLL CALL

Directors present: John R. Burkhart
JoMarie McKenzie
Megan Close-Dees
Craig Dicht
David Chapman

Staff present: Marina West

Public Present: Following Roll Call, 1 member(s) of the public indicated they were participating via teleconference. 2 members of the public were present in the meeting room.

APPROVAL OF AGENDA

Director Close-Dees made a motion to approve the agenda as presented. Director McKenzie seconded the motion. Unanimously approved.

Discussion and Action Items -

1. Closed Session –

June 27, 2023 SPECIAL Board of Directors Meeting Minutes

Approved July 11, 2023

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Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation pursuant to Government Code Section 54956.9(d)(2)
One Potential Case

Public Comment: None

--- Adjourned to Closed Session 6:06 pm ---

--- Reconvened from Closed Session at 6:55 pm ---

2. Closed Session Report –

No Reportable Action.

3. Adopt Resolutions Recommending Changes to Certain User Fees and Charges for Specific Individualized Services

GM West gave the staff report as provided in the Agenda packet as well as a Powerpoint presentation where she outlined all the proposed fee changes. GM West noted that the Finance Committee reviewed all the fees at their May 17, 2023 meeting and that the resolutions, were reposted on May 26, 2023 in conformance with the Mitigated Fee Act. She clarified that Resolution No 23R-09, addressing customer deposits, increased the construction meter deposit. This resolution carries forward the other customer classification deposits but the wording was clarified and the table outlining the deposits was added. She suggests that next year the Agency adopt a comprehensive “Master Fee Schedule” that addresses all Agency fees. The use of individual resolutions through the years is making the update process cumbersome.

Director Chapman asked about timing on the Master Fee Schedule proposal and if it would be commensurate with the start of the Fiscal Year. GM West responded that it could be started early enough in the year to be effective approximately July 1. Dir. Close-Dees asked why two times the highest bill for certain deposits. GM West answered the question. Dir. Close-Dees asked about why someone would terminate their meter and could they get a well permit or access to hauled water. GM West responded to the question.

Public Comment:

Ms. Conkle asked if deposits are refunded when the account is closed. GM West responded in the affirmative, the bill is calculated and deposit applied.

Motion No. 23-019

Director Chapman made a motion to Adopt Resolution No. 23R-08 Establishing a Schedule of Certain Fees and Charges for Specified Services; and Adopt Resolution No. 23R-09 Establishing a Schedule of Guaranteed Deposits for All Customer Classifications Served;

and Adopt Resolution No. 23R-10 Establishing a Termination Fee for Customers Who Voluntarily Terminate an Existing Water Service Connection. Director Dicht seconded the motion.

Burkhart	Y
McKenzie	Y
Close-Dees	Y
Dicht	Y
David Chapman	Y

MSC¹ (Chapman/Dicht) approved.

4. Authorize New Organizational Chart Creating Two New Job Positions with Associated Job Descriptions for Assistant General Manager and Water Distribution Supervisor; and Updated Job Descriptions for Existing Classifications for the Water Distribution Operator Series and Accounting Technician/Customer Service Representative Series; and Amending the Range and Step Scale by Resolution 23R-11; and Authorizing a Fiscal Year 2023/24 Budget Adjustment of \$140,000 for the Position of Assistant General Manager

GM West gave the staff report as provided in the Agenda Packet as well as a Powerpoint presentation.

She noted that the Ad Hoc Committee has been working on the job description for the Assistant General Manager position while the Finance/Personnel Committee reviewed the Water Distribution Supervisor position. Since the Employee Handbook Appendix B is being amended GM West sought review by special counsel Liebert Cassidy Whitmore (LCW) for all job descriptions as they haven't been reviewed since last adopted in 2012. GM West noted one necessary change to the Water Distribution Operator Series. Assuming the Water Distribution Supervisor would be approved, for this position series, the employee will be supervised by the Water Distribution Supervisor not the Assistant General Manager. The Assistant General Manager will supervise the Accounting Technician/Customer Service Representative position series. Staff may make additional minor edits to the job description following the Ad Hoc's scheduled meeting on June 29 to review the Recruitment Brochure.

GM West noted that the Board of Directors is authorizing three items by motion only and they are not tied to an annual action of the Board of Directors. However, since the California Code of Regulations Section 570.5 and the California Public Employees Retirement System (CalPERS) require that, annually, the Board adopt a "Publically Available Pay Schedule" this action has been by Resolution annually.

President Burkhart noted that the AGM job description is more focused on work history rather than education.

Director Dicht commented on the Assistant General Manager job description and the manner in which the description has been changed through time. This had to do with advancement. Director McKenzie suggested the advancement could be removed. The point being there is no clear promise for advancement. Director McKenzie suggested that perhaps the recruited AGM would not want to become GM.

Public Comment:
None.

Motion No. 23-020

Director Dicht made a motion to Authorizing and Amending Appendix D - Agency Organizational Chart adding Assistant General Manager and Water Distribution Supervisor and removing part-time Grant Manager incorporated by reference to the Employee Handbook effectively increasing staff count by one (1) position, Assistant General Manager, and affirming total authorized full-time employee count of nine (9); and Authorizing and Amending Appendix B Job Descriptions to add Assistant General Manager and Water Distribution Supervisor and to Update Existing Classifications for the Water Distribution Operator Series and Accounting Technician/Customer Service Representative Series which are incorporated by reference to the Employee Handbook; and Adopt Resolution No. 23R-11 Authorizing and Amending Appendix C – Range and Step Scale incorporated by reference to the Employee Handbook; and Authorize adjustment to Fiscal Year 2023/24 Budget Line Item 01-01-560030 of \$140,000 commensurate with the Top of Range for Assistant General Manager position.

Burkhart	Y
McKenzie	Y
Close-Dees	Y
Dicht	Y
David Chapman	Y

MSC¹ (Dicht/Chapman) approved.

5. Consent Items -

- a.** Board of Directors' Special Meeting Minutes, May 2, 2023
- b.** Financial Statements
 - 1. Balance Sheet –April 2023
 - 2. Budget Status –April 2023
- c.** Receive and File Disbursements for May 2023
- d.** BDV Production Reports for April and May 2023
- e.** Goat Mountain Production Reports for April and May 2023
- f.** Service Order Report for April 2023

- g. Posting of Notice of Intent to Consider Adoption of Resolution No. 23R-XX Establishing Water Standby Assessments for Improvement District Goat Mountain for Fiscal Year 2023-24 (Tax Year 2023).
- h. Adopt Resolution No. 23R-12 Establishing the Agency's Investment Policy.
- i. Authorize General Manager to Execute County of San Bernardino Auditor-Controller/Treasurer/Tax Collector Agreement for Collection of Special Taxes, Fees and Assessments Fiscal Year 2023-24.
- j. Authorize Attendance at So. Cal Water Conference (August 11, 2023), Ontario, CA.
- k. Authorize Director Attendance/Participation in Agency Sponsored Public Relations Events and Associated Planning Meetings:
 - 1. Water Education Festival (May 31, 2023 – Retroactive Approval); and
 - 2. National Public Lands Day – Giant Rock Clean-Up (September 23, 2023); and
 - 3. Gubler Orchid Festival (October 7-8, 2023).
- l. Retroactively Authorize Director McKenzie's attendance at the CA Special Districts Association/Special Districts Leadership Foundation Workshop: *So, You Want to Be a General Manager?*, (June 25, 2023), Olympic Valley, CA.
- m. Authorize Director Attendance at California Special Districts Association (CSDA) Annual Conference (August 28-31), Monterey, CA.

Recommended Action:

Approve as presented (Item a-m):

Motion No. 23-021

Director McKenzie made a motion to adopt Consent Calendar items a to m. Director Dicht seconded the motion.

Burkhart	Y
McKenzie	Y
Close-Dees	Y
Dicht	Y
David Chapman	Y

MSC¹ (McKenzie/Dicht) approved.

6. Matters Removed from Consent Items

None.

7. Public Comment Period

None.

8. Verbal Reports – Including Reports on Courses/Conferences/Meetings.

- 1. General Manager Report – None.

2. Director Reports –

Director Chapman reported on a vendor he met at a conference who is a Supervisory Control and Data Acquisition system (SCADA) sales person. This vendor sells hardware to a SCADA integrator to program these systems.

Director Dicht reported on the Water Education Festival at La Contenta Middle School that he participated in on May 31, 2023. He indicated it was a fun event teaching 8th graders about “where our water comes from”. He reviewed the features of the lesson and things that were learned along the way.

Director Dicht also completed the Anti-Harassment training required by directors every two years. He noted the investigative step of the webinar which he appreciated.

Director Dicht also reported on his attendance at the County of San Bernardino Special District’s June monthly meeting where Chairwoman Dawn Rowe spoke. He noted that she clearly lives in the desert and understands rural issues and can advocate on their behalf. He recalled learning that it’s our local taxes that fund roads in our area but when a traffic accident occurs locally it is our local funds/resources responding to incidents that may not involve local residents at all but are paid by local resident property taxes. He also noted a briefing on the current legal argument, Pico v. City of Santa Monica before the CA Supreme Court regarding re-districting and the Voters Rights Act. That the plaintiff may have to prove discrimination.

Director Dicht reported on the Joshua Basin Water District Board of Director’s meeting he attended on June 21, 2023. He noted that JBWD assesses nearly \$1.2M for stand-by revenue under a complicated formula. He noted that changing a stand-by formula couldn’t be done without due process under Prop. 218.

Director Close-Dees reported on Association of California Water Agencies (ACWA) annual conference in Monterey, CA, May 8-11, 2023. One of the more interesting seminars was on the mandate for entities to achieve zero emissions vehicle fleets. She noted that this is not a mandate; it is an “encouragement” that entities do this. In another seminar on emergency response during floods. The take-away from this is that everyone works together across entities. She learned that the Federal Emergency Management Agency (FEMA) never controls an incident. All they do is provide financial assistance and there is a cap on assistance. The last seminar, “First kill all the lawyers”, she attended was on the subject of water rights in California, the history, the layers of rights and the contentious litigation that has occurred over time. One idea pitched was that judges for water rights cases should be educated in water and not generalists because the issue is so complicated.

She reported on the Homestead Valley Community Council meeting in May attended noting speakers were Chairwoman Rowe and representatives from County of San Bernardino Fire Department. She noted Chairwoman Rowe discussed an update to zoning and more on short-term rentals; the Night Sky Ordinance is now in play for commercial properties.

She further reported on the Landers Association meeting she attended in May. At this meeting, the applicant for the Lonely Dove Motel expansion introduced his project. This project would include a restaurant that would be open to the public. The Landers Association Trading Post and Thrift Store is doing well.

Director Close-Dees reported on her attendance at the Water Education Festival where she felt the procedure improved throughout the day with several improvements from last year. She gave credit to Director Dicht for his leadership at the event.

Lastly, she attended the County of San Bernardino Special Districts monthly dinner meeting in June sponsored by the Hi-Desert Water District. She noted the California Special Districts (CSDA) representative spoke. She summarized some of the statistics on the County operation provided by Chairwoman Rowe. Another theme she discussed is finding common ground to solve issues in the County.

Director McKenzie reported on Landers Association May meeting. She noted several events, issues and upgrades before the Association.

She reported on the ASBCSD dinner meeting in June. She added to the discussion on Pico v. Santa Monica. An outstanding question is: If the case is won by City of Santa Monica, could those that did re-district go back to at-large elections? She noted additional comments by Chairwoman Rowe regarding road districts, non-dedicated roads and complaints she now regularly hears from new residents.

She reported on the seminar, "So, You Want to Be a General Manager?", that she attended on June 25, 2023. She discussed the make-up of the attendees noting that some of the attendees are currently Assistant General Manager's but they do not want to become General Manager's because they "don't want to deal with the Board". She summarized many of the comments and suggestions made during the seminar.

9. Adjournment

President Burkhart adjourned the meeting at 8:30 pm.

Approved by:

Megan Close-Dees, Secretary of the Board

MSC¹ – Motion made, seconded and carried

Official Seal

General Ledger

Balance Sheet

User: rsandoval
 Printed: 07/05/2023 - 2:33PM
 Fund: All
 Period: May
 Fiscal Year: 2023

Bighorn – Desert View Water Agency

622 S. Jemez Trail (760) 364-2315
 Yucca Valley, CA 92284-1440

Fund ALFRE

Account Type	Amount
01 - General Fund	
Assets	
CASH & CASH EQUIVALENTS	
01-00-131250 - PACIFIC WESTERN BANK	140,768.27
01-00-131300 - CASH DRAWERS BASE FUND	750.00
01-00-131350 - FIVE STAR BANK	750,000.00
01-00-134000 - PETTY CASH FUND	800.00
Total CASH & CASH EQUIVALENTS:	892,318.27
INVESTMENTS	
01-00-131251 - PACWEST CD (Maturity09.08.23)	1,000,000.00
01-00-131252 - PACWEST CD (Maturity06.09.23)	250,000.00
01-00-131253 - PACWEST CD (Maturity07.20.23)	250,000.00
01-00-131255 - FIVE STAR BANK MONEY MARKET	0.00
01-00-132000 - PARS IRS 115 TRUST	238,589.11
01-00-133030 - LAIF - CASH ACCOUNT	2,546,923.90
01-00-133111 - OPEN	0.00
01-00-133112 - OPEN	0.00
Total INVESTMENTS:	4,285,513.01
ACCOUNTS RECEIVABLE - WATER	
01-00-137100 - A/R WATER	206,475.77
01-00-137130 - A/R WATER UNBILLED FYE	75,576.36
01-00-139542 - 2015-16 LIEN REC \$43,270	242.72
01-00-139543 - 2016-17 LIEN REC \$45,364	631.09
01-00-139544 - 2017-18 LIEN REC \$32,464	1,870.31
01-00-139545 - 2018/19 LIEN REC \$52,020	3,146.60
01-00-139546 - 2019/20 LIEN REC \$35,381	5,876.89
01-00-139547 - 2020/21 LIEN REC \$54,761	19,079.50
01-00-139548 - 2021/22 LIEN REC \$84,795	54,163.82
01-00-139900 - ALLOW. FOR BAD DEBTS-H2O LIENS	(1,500.00)
Total ACCOUNTS RECEIVABLE - WATER:	365,563.06
ACCOUNTS RECEIVABLE - OTHER	
01-00-136000 - A/R OTHER (Non-UB AR)	0.00
01-00-136500 - INTEREST RECEIVABLE	0.00
01-00-137112 - 2017 IDGM STBY A/R (\$10,353)	2,771.40
01-00-137114 - 2019 IDGM STBY A/R (\$10,349)	2,452.40
01-00-137115 - 2020 IDGM STBY A/R (\$8,860)	4,603.15
01-00-137116 - 2021 IDGM STBY A/R (\$8,680)	5,205.90
01-00-138000 - A/R PROPERTY TAXES	0.00
01-00-138030 - ACCRUED RECEIVABLE	0.00
01-00-139000 - A/R CUSTOMER PROJECTS	0.00
01-00-139605 - DUE FROM PROP 1 PLANNING GRANT	29,367.67
01-00-139609 - DUE FROM AWAC	0.00
01-00-139610 - DUE FROM GM WELL (Well 13)	8,363.00

Fund ALFRE

Account Type

Amount

01-00-139611 - DUE FROM PROP 1/RND 2- HDWD	0.00
01-00-139901 - ALLOWANCE BAD DEBT - STANDBY	(5,000.00)
01-00-139902 - ALLOW. DEPOSITS UNPAID	(31,782.31)
Total ACCOUNTS RECEIVABLE - OTHER:	15,981.21
INVENTORY	
01-00-143010 - INVENTORY-WATER SYSTEM PARTS	97,278.91
01-00-143011 - INVENTORY- AMES WATER	379,704.00
01-00-143012 - INVENTORY CLEARING	(14,329.00)
Total INVENTORY:	462,653.91
PREPAID EXPENSES	
01-00-144010 - PREPAYMENTS W/C INS	12,749.00
01-00-144020 - PREPAYMENTS PL & PD LIAB INS	64,625.92
01-00-144025 - PREPAID EXPENSES	9,454.40
01-00-144035 - PREPAY CalPERS UAL	3,774.00
Total PREPAID EXPENSES:	90,603.32
FIXED ASSETS	
01-00-111300 - FA ORGANIZATION	336,271.36
01-00-111301 - A/D ORGANIZATION	(215,481.04)
01-00-111350 - FA LAND	96,194.53
01-00-111400 - FA BUILDINGS	327,592.81
01-00-111401 - A/D BUILDINGS	(278,175.23)
01-00-111500 - FA YARDS	56,330.15
01-00-111501 - A/D YARDS	(50,283.59)
01-00-111600 - FA FUEL TANKS	18,942.68
01-00-111601 - A/D FUEL TANK	(18,117.81)
01-00-111700 - FA WATER SYSTEM	10,119,467.18
01-00-111701 - A/D WATER SYSTEM	(7,166,191.49)
01-00-111800 - FA SHOP EQUIPMENT	29,960.60
01-00-111801 - A/D SHOP EQUIPMENT	(25,303.14)
01-00-111810 - FA MOBILE EQUIPMENT	875,183.70
01-00-111811 - A/D MOBILE EQUIPMENT	(656,218.60)
01-00-111900 - FA OFFICE EQUIPMENT	182,242.50
01-00-111901 - A/D OFFICE EQUIPMENT	(150,032.46)
Total FIXED ASSETS:	3,482,382.15
LEASE OF EQUIPMENT (LT)	
01-00-160200 - LEASE OF EQUIPMENT (LT)	13,099.95
01-00-160999 - ACCUM. AMORTIZATION-EQUIPMENT	(2,703.22)
Total LEASE OF EQUIPMENT (LT):	10,396.73
CONSTRUCTION IN PROGRESS	
01-00-120051 - CIP - MISC	34,595.59
Total CONSTRUCTION IN PROGRESS:	34,595.59
PENSION DEFERRED OUTFLOWS	
01-00-120600 - PENSION DEFERRED OUTFLOWS	0.00
Total PENSION DEFERRED OUTFLOWS:	0.00
NET PENSION LIABILITY	
01-00-223100 - NET PENSION LIABILITY	(93,861.00)
Total NET PENSION LIABILITY:	(93,861.00)
DEFERRED INFLOWS OF RESOURCES	
01-00-225000 - DIR - PENSION RELATED	(208,060.00)
Total DEFERRED INFLOWS OF RESOURCES:	(208,060.00)
Total Assets:	9,338,086.25

Liabilities

Fund ALFRE

Account Type	Amount
ACCOUNTS PAYABLE	
01-00-225200 - ACCRUED INTEREST PAYABLE	0.00
01-00-225300 - ACCRUED EXPENSES	0.00
01-00-227000 - ACCOUNTS PAYABLE	0.00
01-00-227001 - AP PROP 1 ACC.EXP.	0.00
Total ACCOUNTS PAYABLE:	0.00
LEASE LIABILITY-EQUIPMENT (ST)	
01-00-260100 - LEASE LIABILITY-EQUIPMENT (ST)	0.00
Total LEASE LIABILITY-EQUIPMENT (ST):	0.00
LEASE LIABILITY-EQUIPMENT (LT)	
01-00-260200 - LEASE LIABILITY-EQUIPMENT (LT)	10,562.86
Total LEASE LIABILITY-EQUIPMENT (LT):	10,562.86
ACCRUED PAYROLL	
01-00-229000 - ACCRUED PAYROLL LIABILITIES	0.00
01-00-229010 - GARNISHMENT WITHHOLDING	0.00
01-00-229100 - ACCRUED EMP COMP BALANCES	114,980.59
Total ACCRUED PAYROLL:	114,980.59
ACCRUED PR LIABILITIES	
01-00-229001 - FEDERAL PR TAX PAYABLE	0.00
01-00-229002 - STATE PR TAX PAYABLE	0.00
01-00-229003 - MEDICAL INSURANCE PAYABLE	(4,516.73)
01-00-229004 - 3RD PARTY INS PLAN PAYABLE	(456.91)
01-00-229005 - CALPERS PAYABLE	0.00
01-00-229006 - CALPERS SPEC COMP-UNIFORM ALL	0.00
01-00-229007 - BOARD DIRECT DEPOSIT PR	0.00
Total ACCRUED PR LIABILITIES:	(4,973.64)
CUSTOMER DEPOSITS	
01-00-226000 - CUSTOMER DEPOSITS	150,953.67
01-00-226002 - ANNEX SEC. 35 RoBott Land	3,381.21
01-00-226004 - ANNEX 631-051-28 (550 Landers)	0.00
01-00-226005 - UNEARN REV-UB ACCT CREDITS	0.00
01-00-226007 - ANNEX 0631-071-29 (NAPA@ALTA)	3,000.00
Total CUSTOMER DEPOSITS:	157,334.88
BLUEFIN CC FEES	
01-00-226001 - BLUEFIN/SB CC FEES thru PORTAL	(7,669.86)
Total BLUEFIN CC FEES:	(7,669.86)
CIP DEPOSIT	
01-00-226006 - CUST METER 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	0.00
01-00-211020 - DA01 CoSB REPAYMENT	10,849.16
01-00-211030 - IDM PIPELINE FUTURE DEBT BAL	0.00
Total LONG TERM DEBT:	10,849.16
DEFERRED OUTFLOWS OF RESOURCE	
01-00-151000 - DOR - PENSION CONTRIBUTIONS	(90,376.00)
01-00-153000 - DOR - PENSION RELATED	(163,495.00)
01-00-225001 - DEFERRED INFLOW-ADD'L DEFERRAL	0.00
Total DEFERRED OUTFLOWS OF RESOURCE:	(253,871.00)
PENSION DEFERRED INFLOW	

Fund ALFRE

Account Type	Amount
01-00-223110 - PENSION DEFERRED INFLOWS	0.00
Total PENSION DEFERRED INFLOW:	0.00
Total Liabilities:	27,212.99
Fund Balance	
FUND BALANCE	
01-00-301090 - CONTRIBUTED CAPITAL/HUD	0.00
01-00-301110 - FMHA GRANTS	0.00
01-00-310000 - FUND BALANCE	8,826,292.39
01-00-310005 - IMP DIST GOAT MTN FUND BALANCE	175,623.35
01-00-310010 - FUND BALANCE FEMA & OES	0.00
01-00-310011 - DA01 OVERPAYMENT by CoSB	37,435.08
Total FUND BALANCE:	9,039,350.82
Total Fund Balance:	9,039,350.82
Total Liabilities and Fund Balance:	9,066,563.81
Total Retained Earnings:	271,522.44
Total Fund Balance and Retained Earnings:	9,310,873.26
Total Liabilities, Fund Balance, and Retained Earnings:	9,338,086.25
Totals for Fund 01 - General Fund:	0.00

General Ledger

Balance Sheet

User: rsandoval
 Printed: 07/05/2023 - 3:03PM
 Fund: All
 Period: June Unaudited
 Fiscal Year: 2023

Bighorn – Desert View Water Agency

622 S. Jemez Trail (760) 364-2315
 Yucca Valley, CA 92284-1440

Fund ALFRE

Account Type	Amount
01 - General Fund	
Assets	
CASH & CASH EQUIVALENTS	
01-00-131250 - PACIFIC WESTERN BANK	2,938,816.08
01-00-131300 - CASH DRAWERS BASE FUND	750.00
01-00-131350 - FIVE STAR BANK	50,000.00
01-00-134000 - PETTY CASH FUND	800.00
Total CASH & CASH EQUIVALENTS:	2,990,366.08
INVESTMENTS	
01-00-131251 - PACWEST CD (Maturity09.08.23)	1,000,000.00
01-00-131252 - PACWEST CD (Maturity06.09.23)	0.00
01-00-131253 - PACWEST CD (Maturity07.20.23)	250,000.00
01-00-131255 - FIVE STAR BANK MONEY MARKET	700,000.00
01-00-132000 - PARS IRS 115 TRUST	238,589.11
01-00-133030 - LAIF - CASH ACCOUNT	6,923.90
01-00-133111 - OPEN	0.00
01-00-133112 - OPEN	0.00
Total INVESTMENTS:	2,195,513.01
ACCOUNTS RECEIVABLE - WATER	
01-00-137100 - A/R WATER	243,853.61
01-00-137130 - A/R WATER UNBILLED FYE	75,576.36
01-00-139542 - 2015-16 LIEN REC \$43,270	242.72
01-00-139543 - 2016-17 LIEN REC \$45,364	631.09
01-00-139544 - 2017-18 LIEN REC \$32,464	1,870.31
01-00-139545 - 2018/19 LIEN REC \$52,020	3,146.60
01-00-139546 - 2019/20 LIEN REC \$35,381	5,876.89
01-00-139547 - 2020/21 LIEN REC \$54,761	19,079.50
01-00-139548 - 2021/22 LIEN REC \$84,795	54,163.82
01-00-139900 - ALLOW. FOR BAD DEBTS-H2O LIENS	(1,500.00)
Total ACCOUNTS RECEIVABLE - WATER:	402,940.90
ACCOUNTS RECEIVABLE - OTHER	
01-00-136000 - A/R OTHER (Non-UB AR)	0.00
01-00-136500 - INTEREST RECEIVABLE	0.00
01-00-137112 - 2017 IDGM STBY A/R (\$10,353)	2,771.40
01-00-137114 - 2019 IDGM STBY A/R (\$10,349)	2,452.40
01-00-137115 - 2020 IDGM STBY A/R (\$8,860)	4,603.15
01-00-137116 - 2021 IDGM STBY A/R (\$8,680)	5,205.90
01-00-138000 - A/R PROPERTY TAXES	0.00
01-00-138030 - ACCRUED RECEIVABLE	0.00
01-00-139000 - A/R CUSTOMER PROJECTS	0.00
01-00-139605 - DUE FROM PROP 1 PLANNING GRANT	0.00
01-00-139609 - DUE FROM AWAC	0.00
01-00-139610 - DUE FROM GM WELL (Well 13)	8,363.00

Fund ALFRE

Account Type

Amount

01-00-139611 - DUE FROM PROP 1/RND 2- HDWD	0.00
01-00-139901 - ALLOWANCE BAD DEBT - STANDBY	(5,000.00)
01-00-139902 - ALLOW. DEPOSITS UNPAID	(31,782.31)
Total ACCOUNTS RECEIVABLE - OTHER:	(13,386.46)
INVENTORY	
01-00-143010 - INVENTORY-WATER SYSTEM PARTS	95,350.30
01-00-143011 - INVENTORY- AMES WATER	379,704.00
01-00-143012 - INVENTORY CLEARING	(2,474.63)
Total INVENTORY:	472,579.67
PREPAID EXPENSES	
01-00-144010 - PREPAYMENTS W/C INS	11,590.00
01-00-144020 - PREPAYMENTS PL & PD LIAB INS	58,750.84
01-00-144025 - PREPAID EXPENSES	9,454.40
01-00-144035 - PREPAY CalPERS UAL	0.00
Total PREPAID EXPENSES:	79,795.24
FIXED ASSETS	
01-00-111300 - FA ORGANIZATION	336,271.36
01-00-111301 - A/D ORGANIZATION	(216,601.70)
01-00-111350 - FA LAND	96,194.53
01-00-111400 - FA BUILDINGS	327,592.81
01-00-111401 - A/D BUILDINGS	(279,098.68)
01-00-111500 - FA YARDS	56,330.15
01-00-111501 - A/D YARDS	(50,304.28)
01-00-111600 - FA FUEL TANKS	18,942.68
01-00-111601 - A/D FUEL TANK	(18,130.12)
01-00-111700 - FA WATER SYSTEM	10,119,467.18
01-00-111701 - A/D WATER SYSTEM	(7,189,077.80)
01-00-111800 - FA SHOP EQUIPMENT	29,960.60
01-00-111801 - A/D SHOP EQUIPMENT	(25,446.17)
01-00-111810 - FA MOBILE EQUIPMENT	875,183.70
01-00-111811 - A/D MOBILE EQUIPMENT	(660,317.49)
01-00-111900 - FA OFFICE EQUIPMENT	182,242.50
01-00-111901 - A/D OFFICE EQUIPMENT	(151,496.56)
Total FIXED ASSETS:	3,451,712.71
LEASE OF EQUIPMENT (LT)	
01-00-160200 - LEASE OF EQUIPMENT (LT)	13,099.95
01-00-160999 - ACCUM. AMORTIZATION-EQUIPMENT	(2,703.22)
Total LEASE OF EQUIPMENT (LT):	10,396.73
CONSTRUCTION IN PROGRESS	
01-00-120051 - CIP - MISC	34,595.59
Total CONSTRUCTION IN PROGRESS:	34,595.59
PENSION DEFERRED OUTFLOWS	
01-00-120600 - PENSION DEFERRED OUTFLOWS	0.00
Total PENSION DEFERRED OUTFLOWS:	0.00
NET PENSION LIABILITY	
01-00-223100 - NET PENSION LIABILITY	(93,861.00)
Total NET PENSION LIABILITY:	(93,861.00)
DEFERRED INFLOWS OF RESOURCES	
01-00-225000 - DIR - PENSION RELATED	(208,060.00)
Total DEFERRED INFLOWS OF RESOURCES:	(208,060.00)
Total Assets:	9,322,592.47

Liabilities

Fund ALFRE

Account Type	Amount
ACCOUNTS PAYABLE	
01-00-225200 - ACCRUED INTEREST PAYABLE	0.00
01-00-225300 - ACCRUED EXPENSES	0.00
01-00-227000 - ACCOUNTS PAYABLE	0.00
01-00-227001 - AP PROP 1 ACC.EXP.	0.00
Total ACCOUNTS PAYABLE:	0.00
LEASE LIABILITY-EQUIPMENT (ST)	
01-00-260100 - LEASE LIABILITY-EQUIPMENT (ST)	0.00
Total LEASE LIABILITY-EQUIPMENT (ST):	0.00
LEASE LIABILITY-EQUIPMENT (LT)	
01-00-260200 - LEASE LIABILITY-EQUIPMENT (LT)	10,562.86
Total LEASE LIABILITY-EQUIPMENT (LT):	10,562.86
ACCRUED PAYROLL	
01-00-229000 - ACCRUED PAYROLL LIABILITIES	0.00
01-00-229010 - GARNISHMENT WITHHOLDING	0.00
01-00-229100 - ACCRUED EMP COMP BALANCES	114,980.59
Total ACCRUED PAYROLL:	114,980.59
ACCRUED PR LIABILITIES	
01-00-229001 - FEDERAL PR TAX PAYABLE	0.00
01-00-229002 - STATE PR TAX PAYABLE	0.00
01-00-229003 - MEDICAL INSURANCE PAYABLE	(5,508.79)
01-00-229004 - 3RD PARTY INS PLAN PAYABLE	(558.87)
01-00-229005 - CALPERS PAYABLE	0.00
01-00-229006 - CALPERS SPEC COMP-UNIFORM ALL	0.00
01-00-229007 - BOARD DIRECT DEPOSIT PR	0.00
Total ACCRUED PR LIABILITIES:	(6,067.66)
CUSTOMER DEPOSITS	
01-00-226000 - CUSTOMER DEPOSITS	152,453.67
01-00-226002 - ANNEX SEC. 35 RoBott Land	3,381.21
01-00-226004 - ANNEX 631-051-28 (550 Landers)	0.00
01-00-226005 - UNEARN REV-UB ACCT CREDITS	0.00
01-00-226007 - ANNEX 0631-071-29 (NAPA@ALTA)	3,000.00
Total CUSTOMER DEPOSITS:	158,834.88
BLUEFIN CC FEES	
01-00-226001 - BLUEFIN/SB CC FEES thru PORTAL	(8,818.99)
Total BLUEFIN CC FEES:	(8,818.99)
CIP DEPOSIT	
01-00-226006 - CUST METER 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	0.00
01-00-211020 - DA01 CoSB REPAYMENT	10,849.16
01-00-211030 - IDM PIPELINE FUTURE DEBT BAL	0.00
Total LONG TERM DEBT:	10,849.16
DEFERRED OUTFLOWS OF RESOURCE	
01-00-151000 - DOR - PENSION CONTRIBUTIONS	(90,376.00)
01-00-153000 - DOR - PENSION RELATED	(163,495.00)
01-00-225001 - DEFERRED INFLOW-ADD'L DEFERRAL	0.00
Total DEFERRED OUTFLOWS OF RESOURCE:	(253,871.00)
PENSION DEFERRED INFLOW	

Fund ALFRE

Account Type	Amount
01-00-223110 - PENSION DEFERRED INFLOWS	0.00
Total PENSION DEFERRED INFLOW:	0.00
Total Liabilities:	26,469.84
Fund Balance	
FUND BALANCE	
01-00-301090 - CONTRIBUTED CAPITAL/HUD	0.00
01-00-301110 - FMHA GRANTS	0.00
01-00-310000 - FUND BALANCE	8,826,292.39
01-00-310005 - IMP DIST GOAT MTN FUND BALANCE	175,623.35
01-00-310010 - FUND BALANCE FEMA & OES	0.00
01-00-310011 - DA01 OVERPAYMENT by CoSB	37,435.08
Total FUND BALANCE:	9,039,350.82
Total Fund Balance:	9,039,350.82
Total Liabilities and Fund Balance:	9,065,820.66
Total Retained Earnings:	256,771.81
Total Fund Balance and Retained Earnings:	9,296,122.63
Total Liabilities, Fund Balance, and Retained Earnings:	9,322,592.47
Totals for Fund 01 - General Fund:	0.00

General Ledger
Budget Status

User: rsandoval
Printed: 7/5/2023 - 2:33 PM
Period: May 2023

Bighorn – Desert View Water Agency
622 S. Jemez Trail (760) 364-2315
Yucca Valley, CA 92284-1440

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	1,500.00	17,630.00	17,630.00	-16,130.00	0.00	-16,130.00	0.00
01-00-410010	BASIC FACILITIES CHARGE	14,200.00	143,001.00	143,001.00	-128,801.00	0.00	-128,801.00	0.00
01-00-410015	AG CONS TIER 1	10,500.00	6,345.25	6,345.25	4,154.75	0.00	4,154.75	39.57
01-00-410016	AG CONS TIER 2	23,800.00	6,923.06	6,923.06	16,876.94	0.00	16,876.94	70.91
01-00-410020	BULK CONS TIER 1	97,900.00	65,167.52	65,167.52	32,732.48	0.00	32,732.48	33.43
01-00-410030	COMMERCIAL/INST CONS TIER	9,000.00	9,466.37	9,466.37	-466.37	0.00	-466.37	0.00
01-00-411000	INCOME METERED WATER	588,700.00	373,893.53	373,893.53	214,806.47	0.00	214,806.47	36.49
01-00-411001	RES CONS TIER 2	226,800.00	168,939.83	168,939.83	57,860.17	0.00	57,860.17	25.51
01-00-412000	GOAT MTN STANDBY INCOME	62,000.00	49,512.90	49,512.90	12,487.10	0.00	12,487.10	14.14
01-00-413000	BASIC SERVICE CHARGE	1,021,800.00	945,061.60	945,061.60	76,738.40	0.00	76,738.40	51.51
01-00-413001	FIRE BSC	0.00	7,384.11	7,384.11	-7,384.11	0.00	-7,384.11	0.00
01-00-414000	INCOME JV BULK WATER SALE	2,500.00	1,467.23	1,467.23	1,032.77	0.00	1,032.77	41.31
01-00-417000	INCOME OTHER (OPERATING)	65,000.00	77,159.63	77,159.63	-12,159.63	0.00	-12,159.63	0.00
01-00-417003	RESTRICTED FROM CSA70/W1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-419000	AMES BASIN WATER TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-492050	PAC WEST BANK EARNINGS CR	18,000.00	16,752.21	16,752.21	1,247.79	0.00	1,247.79	6.93
R05 Sub Totals:		2,141,700.00	1,888,704.24	1,888,704.24	252,995.76	0.00	252,995.76	11.81
R10	NON-OPERATING REVENUE							
01-00-491000	GA02 GEN LEVY IMP DIST A BH	78,300.00	85,884.82	85,884.82	-7,584.82	0.00	-7,584.82	0.00
01-00-491010	DA01 DEBT SRVC IMP1 (BH BON	0.00	132.91	132.91	-132.91	0.00	-132.91	0.00
01-00-491020	GA01 GENERAL TAX LEVY (BVI	77,700.00	86,016.26	86,016.26	-8,316.26	0.00	-8,316.26	0.00
01-00-491040	GA03 ID GM GEN TAX LEVY	36,100.00	42,434.29	42,434.29	-6,334.29	0.00	-6,334.29	0.00
01-00-492000	INTEREST INCOME	4,800.00	23,286.03	23,286.03	-18,486.03	0.00	-18,486.03	0.00
01-00-496000	INCOME OTHER (NON OPERATI	38,400.00	14,398.69	14,398.69	24,001.31	0.00	24,001.31	62.50
01-00-499901	GM WELL REV ACCT	0.00	12,086.98	12,086.98	-12,086.98	0.00	-12,086.98	0.00
01-00-499992	CAPITAL CONTRIBUTION REVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-499996	PROP 1 REV. ACCT.	0.00	29,367.67	29,367.67	-29,367.67	0.00	-29,367.67	0.00
01-00-499999	AWAC REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R10 Sub Totals:		235,300.00	293,607.65	293,607.65	-58,307.65	0.00	-58,307.65	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E25	Revenue Sub Totals:	2,377,000.00	2,182,311.89	2,182,311.89	194,688.11	0.00	194,688.11	8.19
01-00-562000	NON-OPERATING EXPENSE							
01-00-563000	OFFICE EQUIPMENT EXPENSE	7,900.00	10,974.55	10,974.55	-3,074.55	0.00	-3,074.55	0.00
01-00-564000	CUSTOMER RELATIONS	4,500.00	1,213.15	1,213.15	3,286.85	0.00	3,286.85	73.04
01-00-571000	OTHER ADMINISTRATIVE EXPE	7,500.00	12,202.85	12,202.85	-4,702.85	0.00	-4,702.85	0.00
01-00-571100	DEPRECIATION EXPENSE	0.00	338,123.82	338,123.82	-338,123.82	0.00	-338,123.82	0.00
01-00-572100	AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572200	AMORTIZATION OF LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572300	INTEREST EXPENSE ON LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-581000	CONTRA EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-593000	ELECTION COSTS	1,000.00	197.00	197.00	803.00	0.00	803.00	80.30
01-00-594000	EXPENSE / INCOME MISC	500.00	-2,662.08	-2,662.08	3,162.08	0.00	3,162.08	632.42
01-00-594001	GAIN (LOSS) ASSET DISPOSAL	0.00	-4,358.24	-4,358.24	4,358.24	0.00	4,358.24	0.00
	INVESTMENT GAIN/LOSS	0.00	-5,396.42	-5,396.42	5,396.42	0.00	5,396.42	0.00
E25 Sub Totals:		21,400.00	350,294.63	350,294.63	-328,894.63	0.00	-328,894.63	0.00
Expense Sub Totals:		21,400.00	350,294.63	350,294.63	-328,894.63	0.00	-328,894.63	0.00
Dept 00 Sub Totals:		-2,355,600.00	-1,832,017.26	-1,832,017.26	-523,582.74	0.00		
Administration								
E15	ADMINISTRATIVE EXPENSE							
01-01-560030	ADMINISTRATIVE COMPENSAT	351,561.00	310,278.04	310,278.04	41,282.96	0.00	41,282.96	28.88
01-01-560060	CONTRACTUAL SERV-AUDIT/OF	18,400.00	13,086.00	13,086.00	5,314.00	0.00	5,314.00	28.88
01-01-560070	CONTRACTUAL SERV-LEGAL	40,000.00	34,203.90	34,203.90	5,796.10	0.00	5,796.10	14.49
01-01-560075	LEGISLATIVE AFFAIRS CWSA	10,000.00	10,499.22	10,499.22	-499.22	0.00	-499.22	0.00
01-01-560080	PERS CONTRIBUTION	99,700.00	91,767.83	91,767.83	7,932.17	0.00	7,932.17	7.96
01-01-560085	GASB 68 EXP (INC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-560090	PAYROLL TAXES	18,300.00	13,875.66	13,875.66	4,424.34	0.00	4,424.34	24.18
01-01-560110	TELEPHONE/FAX/INTERNET/WI	5,900.00	5,545.67	5,545.67	354.33	0.00	354.33	6.01
01-01-560120	MAILING EXPENSE	1,600.00	776.90	776.90	823.10	0.00	823.10	51.44
01-01-560140	CONTRACTUAL SERV - OTHER	123,200.00	96,997.86	96,997.86	26,202.14	0.00	26,202.14	21.27
01-01-560160	PROPERTY/LIABILITY EXPENSE	63,000.00	58,333.42	58,333.42	4,666.58	0.00	4,666.58	7.41
01-01-560170	WORKERS COMP EXPENSE	15,300.00	12,268.16	12,268.16	3,031.84	0.00	3,031.84	19.82
01-01-560180	DUES & SUBSCRIPTIONS	17,300.00	14,587.96	14,587.96	2,712.04	0.00	2,712.04	15.68
01-01-560200	POWER/PROPANE OFFICES & Yr	13,400.00	11,544.02	11,544.02	1,855.98	0.00	1,855.98	13.85
01-01-560220	BAD DEBT EXPENSE	1,500.00	2,294.57	2,294.57	-794.57	0.00	-794.57	0.00
01-01-560221	BAD DEBT-LIENS/UNCOLLECT/	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
01-01-560300	OFFICE SUPPLIES/PRINTING	9,000.00	8,911.82	8,911.82	88.18	0.00	88.18	0.98
01-01-561000	EMPLOYEE BENEFITS INSURAN	203,400.00	137,971.20	137,971.20	65,428.80	0.00	65,428.80	32.17
01-01-561100	EMPLOYEE EDUCATION/TRAIN	10,000.00	13,075.29	13,075.29	-3,075.29	0.00	-3,075.29	0.00
01-01-561500	PAYROLL FRINGE EXP TO PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-561501	CAPITALIZED LABOR EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
01-01-561600	OVERHEAD TO PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-561700	COVID-19 FUND	0.00	101.94	101.94	-101.94	0.00	-101.94	0.00
E15 Sub Totals:		1,003,061.00	836,119.46	836,119.46	166,941.54	0.00	166,941.54	16.64
E25	NON-OPERATING EXPENSE							
01-01-564001	PARS TRUST EXPENSES	0.00	1,257.12	1,257.12	-1,257.12	0.00	-1,257.12	0.00
E25 Sub Totals:		0.00	1,257.12	1,257.12	-1,257.12	0.00	-1,257.12	0.00
Expense Sub Totals:		1,003,061.00	837,376.58	837,376.58	165,684.42	0.00	165,684.42	16.52
Dept 01 Sub Totals:		1,003,061.00	837,376.58	837,376.58	165,684.42	0.00		
Dept 01-05	Operations							
E05	OPERATIONS EXPENSE							
01-05-541020	OPERATIONS COMPENSATION	366,700.00	293,922.22	293,922.22	72,777.78	0.00	72,777.78	19.85
01-05-541030	UNIFORMS	8,000.00	4,858.07	4,858.07	3,141.93	0.00	3,141.93	39.27
01-05-541060	VEHICLE/TRACTOR/EQUIP EXP	38,100.00	29,945.39	29,945.39	8,154.61	0.00	8,154.61	21.40
01-05-541070	VEHICLE EXPENSE-FUEL	83,000.00	32,424.67	32,424.67	50,575.33	0.00	50,575.33	60.93
01-05-541090	FIELD MATERIALS & SUPPLIES	78,800.00	58,050.59	58,050.59	20,749.41	0.00	20,749.41	26.33
01-05-541095	SHRINKAGE	0.00	-103.66	-103.66	103.66	0.00	103.66	100.00
01-05-541110	WATER TESTING	10,300.00	8,731.00	8,731.00	1,569.00	0.00	1,569.00	15.23
01-05-541120	CONTRACTUAL SRV-ENGINEER	60,000.00	11,109.00	11,109.00	48,891.00	0.00	48,891.00	81.49
01-05-541140	WATER SYSTEM REPAIRS	86,300.00	38,673.18	38,673.18	47,626.82	0.00	47,626.82	55.19
01-05-541141	EXCAVATION COUNTY OF SB	500.00	0.00	0.00	500.00	0.00	500.00	100.00
01-05-541150	BUILDING MAINTENANCE/REP	15,500.00	14,567.91	14,567.91	932.09	0.00	932.09	6.01
01-05-541190	COMMUNICATIONS EXPENSE	7,500.00	5,359.33	5,359.33	2,140.67	0.00	2,140.67	28.54
01-05-541210	DISINFECTION EXPENSE	14,600.00	15,891.83	15,891.83	-1,291.83	0.00	-1,291.83	0.00
01-05-541250	POWER WELLS & PUMPS	137,000.00	102,033.27	102,033.27	34,966.73	0.00	34,966.73	25.52
01-05-541300	OTHER OPERATING EXPENSES	14,500.00	13,711.96	13,711.96	788.04	0.00	788.04	5.43
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-542000	AMES WATER	62,300.00	0.00	0.00	62,300.00	0.00	62,300.00	100.00
01-05-560080	PERS CONTRIBUTION - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560085	GASB EXP (INC) - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560090	PAYROLL TAXES - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560170	WORKERS COMP EXPENSE - OP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-561000	EMPLOYEE BENEFIT INSUR - OI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-561100	EE EDUCATION/TRAINING - OP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E05 Sub Totals:		983,100.00	629,174.76	629,174.76	353,925.24	0.00	353,925.24	36.00
Expense Sub Totals:		983,100.00	629,174.76	629,174.76	353,925.24	0.00	353,925.24	36.00
Dept 05 Sub Totals:		983,100.00	629,174.76	629,174.76	353,925.24	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 01-09	Directors							
E15	ADMINISTRATIVE EXPENSE							
01-09-560027	DIRECTOR J. BURKHART	9,500.00	3,435.76	3,435.76	6,064.24	0.00	6,064.24	63.83
01-09-560028	DIRECTOR McKenzie	9,500.00	5,838.91	5,838.91	3,661.09	0.00	3,661.09	38.54
01-09-560029	DIRECTOR CLOSE	9,500.00	8,571.57	8,571.57	928.43	0.00	928.43	9.77
01-09-560030	DIRECTOR DIGHT	9,500.00	6,244.28	6,244.28	3,255.72	0.00	3,255.72	34.27
01-09-560031	DIRECTOR CHAPMAN	9,500.00	9,001.51	9,001.51	498.49	0.00	498.49	5.25
	E15 Sub Totals:	47,500.00	33,092.03	33,092.03	14,407.97	0.00	14,407.97	30.33
	Expense Sub Totals:	47,500.00	33,092.03	33,092.03	14,407.97	0.00	14,407.97	30.33
Dept 01-10	Dept 09 Sub Totals:	47,500.00	33,092.03	33,092.03	14,407.97	0.00		
E20	CIP							
01-10-056198	CIP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-056199	LABOR APPLIED TO CIP PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561900	LABOR APPLIED TO WIP PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561904	OVERHEAD FOR CIP ONLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561904	PROPI BDV/IDGM INTEGR PLAT	0.00	5,193.50	5,193.50	-5,193.50	0.00	-5,193.50	0.00
01-10-561919	HDWD#2 INTERTIE	0.00	9,800.56	9,800.56	-9,800.56	0.00	-9,800.56	0.00
01-10-561934	INTERTIE @ LUNA VISTA (HDW	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561937	GM REPLACEMENT WELL (Well	0.00	12,299.00	12,299.00	-12,299.00	0.00	-12,299.00	0.00
01-10-561938	PARS 115 TRUST ACCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561939	ANNEX RoBott LAND SEC.35	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	5,000.00	14,306.00	14,306.00	-9,306.00	0.00	-9,306.00	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
01-10-561975	VEHICLES - MOTOR VEHICLES	119,000.00	0.00	0.00	119,000.00	0.00	119,000.00	100.00
01-10-561980	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-562003	TEST BORINGS/MONITORING W	0.00	1,909.00	1,909.00	-1,909.00	0.00	-1,909.00	0.00
01-10-562004	METER REPLACEMENT (DWR/E	298,036.00	17,343.39	17,343.39	280,692.61	0.00	280,692.61	94.18
01-10-562005	ANNEX 0631-071-29 (NAPA@AL1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-562006	PI/C PROJECT- PIPELINES/CONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	422,036.00	60,851.45	60,851.45	361,184.55	0.00	361,184.55	85.58
	Expense Sub Totals:	422,036.00	60,851.45	60,851.45	361,184.55	0.00	361,184.55	85.58
	Dept 10 Sub Totals:	422,036.00	60,851.45	60,851.45	361,184.55	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	2,377,000.00	2,182,311.89	2,182,311.89	194,688.11	0.00	194,688.11	8.19
	Fund Expense Sub Totals:	2,477,097.00	1,910,789.45	1,910,789.45	566,307.55	0.00	566,307.55	22.86
	Fund 01 Sub Totals:	100,097.00	-271,522.44	-271,522.44	371,619.44	0.00		
	Revenue Totals:	2,377,000.00	2,182,311.89	2,182,311.89	194,688.11	0.00	194,688.11	8.19
	Expense Totals:	2,477,097.00	1,910,789.45	1,910,789.45	566,307.55	0.00	566,307.55	22.86
	Report Totals:	100,097.00	-271,522.44	-271,522.44	371,619.44	0.00		

General Ledger
Budget Status

User: rsandoval
Printed: 7/5/2023 - 3:03 PM
Period: June 2023 Unaudited

Bighorn – Desert View Water Agency
622 S. Jemez Trail (760) 364-2315
Yucca Valley, CA 92284-1440

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	1,500.00	17,630.00	17,630.00	-16,130.00	0.00	-16,130.00	0.00
01-00-410010	BASIC FACILITIES CHARGE	14,200.00	143,001.00	143,001.00	-128,801.00	0.00	-128,801.00	0.00
01-00-410015	AG CONS TIER 1	10,500.00	6,802.09	6,802.09	3,697.91	0.00	3,697.91	35.22
01-00-410016	AG CONS TIER 2	23,800.00	7,355.75	7,355.75	16,444.25	0.00	16,444.25	69.09
01-00-410020	BULK CONS TIER 1	97,900.00	69,692.71	69,692.71	28,207.29	0.00	28,207.29	28.81
01-00-410030	COMMERCIAL/INST CONS TIER	9,000.00	10,438.28	10,438.28	-1,438.28	0.00	-1,438.28	0.00
01-00-411000	INCOME METERED WATER	588,700.00	417,545.60	417,545.60	171,154.40	0.00	171,154.40	29.07
01-00-411001	RES CONS TIER 2	226,800.00	193,290.90	193,290.90	33,509.10	0.00	33,509.10	77.77
01-00-412000	GOAT MTN STANDBY INCOME	62,000.00	49,512.90	49,512.90	12,487.10	0.00	12,487.10	79.14
01-00-413000	BASIC SERVICE CHARGE	1,021,800.00	1,039,078.82	1,039,078.82	-17,278.82	0.00	-17,278.82	0.00
01-00-413001	FIRE BSC	0.00	8,034.87	8,034.87	-8,034.87	0.00	-8,034.87	0.00
01-00-414000	INCOME JV BULK WATER SALE	2,500.00	1,607.15	1,607.15	892.85	0.00	892.85	67.71
01-00-417000	INCOME OTHER (OPERATING)	65,000.00	81,652.87	81,652.87	-16,652.87	0.00	-16,652.87	0.00
01-00-417003	RESTRICTED FROM CSA70/W1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-419000	AMES BASIN WATER TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-492050	PAC WEST BANK EARNINGS CR	18,000.00	16,752.21	16,752.21	1,247.79	0.00	1,247.79	6.93
R05 Sub Totals:		2,141,700.00	2,062,395.15	2,062,395.15	79,304.85	0.00	79,304.85	3.70
R10	NON-OPERATING REVENUE							
01-00-491000	GA02 GEN LEVY IMP DIST A BH	78,300.00	85,884.82	85,884.82	-7,584.82	0.00	-7,584.82	0.00
01-00-491010	DA01 DEBT SRVC IMP1 (BH BON	0.00	132.91	132.91	-132.91	0.00	-132.91	0.00
01-00-491020	GA01 GENERAL TAX LEVY (BVI	77,700.00	86,016.26	86,016.26	-8,316.26	0.00	-8,316.26	0.00
01-00-491040	GA03 ID GM GEN TAX LEVY	36,100.00	42,434.29	42,434.29	-6,334.29	0.00	-6,334.29	0.00
01-00-492000	INTEREST INCOME	4,800.00	28,731.23	28,731.23	-23,931.23	0.00	-23,931.23	0.00
01-00-496000	INCOME OTHER (NON OPERATI	38,400.00	14,598.69	14,598.69	23,801.31	0.00	23,801.31	61.98
01-00-499901	GM WELL REV ACCT	0.00	12,086.98	12,086.98	-12,086.98	0.00	-12,086.98	0.00
01-00-499992	CAPITAL CONTRIBUTION REVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-499996	PROP 1 REV. ACCT.	0.00	29,009.00	29,009.00	-29,009.00	0.00	-29,009.00	0.00
01-00-499999	AWAC REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R10 Sub Totals:		235,300.00	298,894.18	298,894.18	-63,594.18	0.00	-63,594.18	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E25	Revenue Sub Totals:	2,377,000.00	2,361,289.33	2,361,289.33	15,710.67	0.00	15,710.67	0.66
01-00-562000	NON-OPERATING EXPENSE							
01-00-562000	OFFICE EQUIPMENT EXPENSE	7,900.00	10,974.55	10,974.55	-3,074.55	0.00	-3,074.55	0.00
01-00-563000	CUSTOMER RELATIONS	4,500.00	2,999.80	2,999.80	1,500.20	0.00	1,500.20	33.34
01-00-564000	OTHER ADMINISTRATIVE EXPE	7,500.00	12,795.63	12,795.63	-5,295.63	0.00	-5,295.63	0.00
01-00-571000	DEPRECIATION EXPENSE	0.00	368,793.26	368,793.26	-368,793.26	0.00	-368,793.26	0.00
01-00-571100	AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572100	AMORTIZATION OF LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572200	INTEREST EXPENSE ON LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572300	CONTRA EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-581000	ELECTION COSTS	1,000.00	197.00	197.00	803.00	0.00	803.00	80.30
01-00-593000	EXPENSE / INCOME MISC	500.00	-2,662.08	-2,662.08	3,162.08	0.00	3,162.08	632.42
01-00-594000	GAIN (LOSS) ASSET DISPOSAL	0.00	-4,358.24	-4,358.24	4,358.24	0.00	4,358.24	0.00
01-00-594001	INVESTMENT GAIN/LOSS	0.00	-5,396.42	-5,396.42	5,396.42	0.00	5,396.42	0.00
E25 Sub Totals:		21,400.00	383,343.50	383,343.50	-361,943.50	0.00	-361,943.50	0.00
Expense Sub Totals:		21,400.00	383,343.50	383,343.50	-361,943.50	0.00	-361,943.50	0.00
Dept 00 Sub Totals:		-2,355,600.00	-1,977,945.83	-1,977,945.83	-377,654.17	0.00		0.00
Administration								
E15	ADMINISTRATIVE EXPENSE							
01-01-560030	ADMINISTRATIVE COMPENSAT	351,561.00	334,889.22	334,889.22	16,671.78	0.00	16,671.78	4.74
01-01-560060	CONTRACTUAL SERV-AUDIT/OF	18,400.00	13,086.00	13,086.00	5,314.00	0.00	5,314.00	28.88
01-01-560070	CONTRACTUAL SERV-LEGAL	40,000.00	41,754.40	41,754.40	-1,754.40	0.00	-1,754.40	0.00
01-01-560075	LEGISLATIVE AFFAIRS CWSA	10,000.00	10,499.22	10,499.22	-499.22	0.00	-499.22	0.00
01-01-560080	PERS CONTRIBUTION	99,700.00	100,316.01	100,316.01	-616.01	0.00	-616.01	0.00
01-01-560085	GASB 68 EXP (INC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-560090	PAYROLL TAXES	18,300.00	14,779.63	14,779.63	3,520.37	0.00	3,520.37	19.24
01-01-560110	TELEPHONE/FAX/INTERNET/WI	5,900.00	6,386.70	6,386.70	-486.70	0.00	-486.70	0.00
01-01-560120	MAILING EXPENSE	1,600.00	968.10	968.10	631.90	0.00	631.90	39.49
01-01-560140	CONTRACTUAL SERV - OTHER	123,200.00	100,432.23	100,432.23	22,767.77	0.00	22,767.77	18.48
01-01-560160	PROPERTY/LIABILITY EXPENSE	63,000.00	64,208.50	64,208.50	-1,208.50	0.00	-1,208.50	0.00
01-01-560170	WORKERS COMP EXPENSE	15,300.00	13,427.16	13,427.16	1,872.84	0.00	1,872.84	12.24
01-01-560180	DUES & SUBSCRIPTIONS	17,300.00	14,707.88	14,707.88	2,592.12	0.00	2,592.12	14.98
01-01-560200	POWER/PROPANE OFFICES & Y/	13,400.00	12,231.19	12,231.19	1,168.81	0.00	1,168.81	8.72
01-01-560220	BAD DEBT EXPENSE	1,500.00	2,294.57	2,294.57	-794.57	0.00	-794.57	0.00
01-01-560221	BAD DEBT-LIENS/UNCOLLECT/	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
01-01-560300	OFFICE SUPPLIES/PRINTING	9,000.00	9,580.93	9,580.93	-580.93	0.00	-580.93	0.00
01-01-561000	EMPLOYEE BENEFITS INSURAN	203,400.00	152,119.62	152,119.62	51,280.38	0.00	51,280.38	25.21
01-01-561100	EMPLOYEE EDUCATION/TRAIN	10,000.00	13,575.29	13,575.29	-3,575.29	0.00	-3,575.29	0.00
01-01-561500	PAYROLL FRINGE EXP TO PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-561501	CAPITALIZED LABOR EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
01-01-561600	OVERHEAD TO PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-561700	COVID-19 FUND	0.00	101.94	101.94	-101.94	0.00	-101.94	0.00
E15 Sub Totals:		1,003,061.00	905,358.59	905,358.59	97,702.41	0.00	97,702.41	9.74
E25	NON-OPERATING EXPENSE							
01-01-564001	PARS TRUST EXPENSES	0.00	1,257.12	1,257.12	-1,257.12	0.00	-1,257.12	0.00
E25 Sub Totals:		0.00	1,257.12	1,257.12	-1,257.12	0.00	-1,257.12	0.00
Expense Sub Totals:		1,003,061.00	906,615.71	906,615.71	96,445.29	0.00	96,445.29	9.62
Dept 01 Sub Totals:		1,003,061.00	906,615.71	906,615.71	96,445.29	0.00		
Dept 01-05	Operations							
E05	OPERATIONS EXPENSE							
01-05-541020	OPERATIONS COMPENSATION	366,700.00	326,148.96	326,148.96	40,551.04	0.00	40,551.04	11.06
01-05-541030	UNIFORMS	8,000.00	5,503.08	5,503.08	2,496.92	0.00	2,496.92	31.21
01-05-541060	VEHICLE/TRACTOR/EQUIP EXP	38,100.00	35,509.42	35,509.42	2,590.58	0.00	2,590.58	6.80
01-05-541070	VEHICLE EXPENSE-FUEL	83,000.00	40,823.80	40,823.80	42,176.20	0.00	42,176.20	50.81
01-05-541090	FIELD MATERIALS & SUPPLIES	78,800.00	65,046.63	65,046.63	13,753.37	0.00	13,753.37	17.45
01-05-541095	SHRINKAGE	0.00	6.90	6.90	-6.90	0.00	-6.90	0.00
01-05-541110	WATER TESTING	10,300.00	9,954.00	9,954.00	346.00	0.00	346.00	3.36
01-05-541120	CONTRACTUAL SRV-ENGINEER	60,000.00	11,209.00	11,209.00	48,791.00	0.00	48,791.00	84.32
01-05-541140	WATER SYSTEM REPAIRS	86,300.00	51,849.25	51,849.25	34,450.75	0.00	34,450.75	40.02
01-05-541141	EXCAVATION COUNTY OF SB	500.00	0.00	0.00	500.00	0.00	500.00	100.00
01-05-541150	BUILDING MAINTENANCE/REP	15,500.00	16,122.19	16,122.19	-622.19	0.00	-622.19	0.00
01-05-541190	COMMUNICATIONS EXPENSE	7,500.00	5,916.27	5,916.27	1,583.73	0.00	1,583.73	21.12
01-05-541210	DISINFECTION EXPENSE	14,600.00	17,210.80	17,210.80	-2,610.80	0.00	-2,610.80	0.00
01-05-541250	POWER WELLS & PUMPS	137,000.00	112,773.11	112,773.11	24,226.89	0.00	24,226.89	17.68
01-05-541300	OTHER OPERATING EXPENSES	14,500.00	13,711.96	13,711.96	788.04	0.00	788.04	5.43
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-542000	AMES WATER	62,300.00	0.00	0.00	62,300.00	0.00	62,300.00	100.00
01-05-560080	PERS CONTRIBUTION - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560085	GASB EXP (INC) - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560090	PAYROLL TAXES - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560170	WORKERS COMP EXPENSE - OP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-561000	EMPLOYEE BENEFIT INSUR - OI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-561100	EE EDUCATION/TRAINING - OP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E05 Sub Totals:		983,100.00	711,785.37	711,785.37	271,314.63	0.00	271,314.63	27.60
Expense Sub Totals:		983,100.00	711,785.37	711,785.37	271,314.63	0.00	271,314.63	27.60
Dept 05 Sub Totals:		983,100.00	711,785.37	711,785.37	271,314.63	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 01-09	Directors							
E15	ADMINISTRATIVE EXPENSE							
01-09-560027	DIRECTOR J. BURKHART	9,500.00	3,615.19	3,615.19	5,884.81	0.00	5,884.81	61.95
01-09-560028	DIRECTOR MCKENZIE	9,500.00	5,994.04	5,994.04	3,505.96	0.00	3,505.96	36.90
01-09-560029	DIRECTOR CLOSE	9,500.00	9,272.59	9,272.59	227.41	0.00	227.41	2.39
01-09-560030	DIRECTOR DIGHT	9,500.00	6,399.41	6,399.41	3,100.59	0.00	3,100.59	32.64
01-09-560031	DIRECTOR CHAPMAN	9,500.00	9,001.51	9,001.51	498.49	0.00	498.49	5.25
	E15 Sub Totals:	47,500.00	34,282.74	34,282.74	13,217.26	0.00	13,217.26	27.83
	Expense Sub Totals:	47,500.00	34,282.74	34,282.74	13,217.26	0.00	13,217.26	27.83
Dept 01-10	Dept 09 Sub Totals:	47,500.00	34,282.74	34,282.74	13,217.26	0.00		
E20	CIP							
01-10-056198	CIP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-056199	LABOR APPLIED TO CIP PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561900	LABOR APPLIED TO WIP PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561904	OVERHEAD FOR CIP ONLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561904	PROPI BDV/IDGM INTEGR PLAT	0.00	5,193.50	5,193.50	-5,193.50	0.00	-5,193.50	0.00
01-10-561919	HDWD#2 INTERTIE	0.00	9,800.56	9,800.56	-9,800.56	0.00	-9,800.56	0.00
01-10-561934	INTERTIE @ LUNA VISTA (HDW	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561937	GM REPLACEMENT WELL (Well	0.00	13,692.10	13,692.10	-13,692.10	0.00	-13,692.10	0.00
01-10-561938	PARS 115 TRUST ACCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561939	ANNEX RoBott LAND SEC.35	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	5,000.00	14,306.00	14,306.00	-9,306.00	0.00	-9,306.00	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
01-10-561975	VEHICLES - MOTOR VEHICLES	119,000.00	0.00	0.00	119,000.00	0.00	119,000.00	100.00
01-10-561980	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-562003	TEST BORINGS/MONITORING W	0.00	1,909.00	1,909.00	-1,909.00	0.00	-1,909.00	0.00
01-10-562004	METER REPLACEMENT (DWR/E	298,036.00	22,729.04	22,729.04	275,306.96	0.00	275,306.96	92.37
01-10-562005	ANNEX 0631-071-29 (NAPA@AL1	0.00	860.00	860.00	-860.00	0.00	-860.00	0.00
01-10-562006	PI/C PROJECT- PIPELINES/CONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	422,036.00	68,490.20	68,490.20	353,545.80	0.00	353,545.80	83.77
	Expense Sub Totals:	422,036.00	68,490.20	68,490.20	353,545.80	0.00	353,545.80	83.77
	Dept 10 Sub Totals:	422,036.00	68,490.20	68,490.20	353,545.80	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	2,377,000.00	2,361,289.33	2,361,289.33	15,710.67	0.00	15,710.67	0.66
	Fund Expense Sub Totals:	2,477,097.00	2,104,517.52	2,104,517.52	372,579.48	0.00	372,579.48	15.04
	Fund 01 Sub Totals:	100,097.00	-256,771.81	-256,771.81	356,868.81	0.00		
	Revenue Totals:	2,377,000.00	2,361,289.33	2,361,289.33	15,710.67	0.00	15,710.67	0.66
	Expense Totals:	2,477,097.00	2,104,517.52	2,104,517.52	372,579.48	0.00	372,579.48	15.04
	Report Totals:	100,097.00	-256,771.81	-256,771.81	356,868.81	0.00		

BIGHORN-DESERT VIEW WATER AGENCY

To: BOARD OF DIRECTORS

From: ROSA CARRICK

June 30, 2023

Calendar Year 2023 - Q2 - UNAUDITED



CASH BALANCE DISTRIBUTION PER ADOPTED FINANCIAL RESERVE POLICY (Resolution No. 21R-25)

LOCAL AGENCY INVESTMENT FUND, PACIFIC WESTERN BANK and PARS 115 INVESTMENT TRUST

GL ACCOUNT NO.

1	01-00-132000	PARS 115 TRUST (as of 3/31/2023)	\$	238,589
	01-00-131250	PACIFIC WESTERN BANK	\$	2,938,816
	01-00-131251	PACWEST CD (Maturity 9/8/23)	\$	1,000,000
	01-00-131252	PACWEST CD (Matured 6/9/23)	\$	-
	01-00-131253	PACWEST CD (Maturity 7/20/23)	\$	250,000
	01-00-131255	FIVE STAR BANK MONEY MARKET	\$	700,000
	01-00-131350	FIVE STAR BANK	\$	50,000
2	01-00-133030	LAIF CASH ACCOUNT BALANCE	\$	6,924
TOTAL CASH				\$ 5,184,329

CASH BALANCE DISTRIBUTION - exact

3	01-00-211020	TAX LIABILITY - Co SanBernardino Overpayment	\$	10,849
	01-00-226000	CUSTOMER DEPOSITS (actual quarterly balance)	\$	152,484
	01-00-229100	COMPENSATED ABSENCES (est. from FY21/22 Audit)	\$	114,981
	01-00-310005	ID GM RESTRICTED FUND (actual quarterly balance)	\$	190,132
4	Fund Goal	OPERATING RESERVE (est. 180 days from FY2022/23 budget)	\$	1,034,750
5	Fund Goal	CAPITAL RESERVE (est. 6% of total assets on 6/30/22)	\$	719,253
4	Fund Goal	RESERVE FOR GRANT FUNDED CAPITAL PROJECTS (5% of expected)	\$	78,150
4	Fund Goal	RATE STABILIZATION RESERVE (est. 25% of FY22/23 Op. Revenue)	\$	514,675
	Fund Goal	EMERGENCY CONTINGENCY FUND (target)	\$	1,000,000
		UNENCUMBERED CASH (All Investments)	\$	1,369,055
TOTAL CASH				\$ 5,184,329
	01-00-143011	INVENTORY - VALUE of WATER IN STORAGE at AMES/RECHE	\$	379,704

Date Printed: 7/5/2023

O://OPEN SHARE/BANK and LAIF/LAIF PWB CASH BALANCES

FOOTNOTES

- 1 PARS Balance thru May 2023
- 2 June Statement does not reflect Q2 LAIF Interest Paid July
- 3 County overpaid BDVWA \$130,183.35 in Unitary Tax Allocations over a ten year period. CoSB approved a 5-year payback plan which began in FY2018/19.
- 4 From FY2022/23 Budget
- 5 From FY2021/22 Audit

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Bighorn Desert View Water Agency
Check Register

Check Date Range: 6/1/2023 thru 6/30/2023

Ck Date	Ck No	Payable To	Void	Check Amt
6/7/2023	32230	AUTOZONEPARTS		174.51
6/7/2023	32231	BEYOND SOFTWARE SOLUTIONS		1,674.90
6/7/2023	32232	BOB'S AUTOGLASS-N-TINT		538.00
6/7/2023	32233	BRUNICK, McELHANEY & KENNEDY PROF LAW CORP		5,632.50
6/7/2023	32234	CORE & MAIN LP		1,697.26
6/7/2023	32235	JEFF DROZD		100.00
6/7/2023	32236	FRONTIER CALIFORNIA, INC		204.19
6/7/2023	32237	HASA, INC.		945.69
6/7/2023	32238	HD SUPPLY, INC.		373.28
6/7/2023	32239	MELONIE HELLER		25.55
6/7/2023	32240	INFOSEND, INC.		203.72
6/7/2023	32241	MB CONSERVATION ASSOC		1,250.00
6/7/2023	32242	MM INTERNET, INC.		112.80
6/7/2023	32243	MOJAVE DESERT RESOURCE		312.50
6/7/2023	32244	zPARKER'S BUILDING SUPPLY - US LBM, LLC		270.64
6/7/2023	32245	POWERS ELECTRIC PRODUCTS		183.97
6/7/2023	32246	SDRMA		17,550.92
6/7/2023	32247	UNDERGROUND SERVICE ALERT OF SO CAL		83.50
6/8/2023	0	IRS PAYROLL		157.70
6/8/2023	0	IRS PAYROLL		3,916.68
6/8/2023	0	EDD PAYROLL		1,227.83
6/8/2023	0	CALPERS		5,243.99
6/8/2023	0	EDD PAYROLL		1.21
6/8/2023	32221	PAYROLL		2,238.72
6/8/2023	32222	PAYROLL		1,548.77
6/8/2023	32223	PAYROLL		4,895.31
6/8/2023	32224	PAYROLL		2,657.57
6/8/2023	32225	PAYROLL		1,757.63
6/8/2023	32226	PAYROLL		1,577.60
6/8/2023	32227	PAYROLL		1,640.22
6/8/2023	32228	PAYROLL		1,496.49
6/8/2023	32229	PAYROLL		3,540.11

Bighorn Desert View Water Agency

Check Register

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Check Date Range: 6/1/2023 thru 6/30/2023

Ck Date	Ck No	Payable To	Void	Check Amt
6/19/2023	32248	CUSTOMER REFUND		35.63
6/19/2023	32249	CUSTOMER REFUND		13.36
6/19/2023	32250	CUSTOMER REFUND		109.11
6/19/2023	32251	CUSTOMER REFUND		13.36
6/19/2023	32252	CUSTOMER REFUND		100.00
6/19/2023	32253	CUSTOMER REFUND		67.17
6/19/2023	32254	CUSTOMER REFUND		75.35
6/19/2023	32255	CUSTOMER REFUND		100.00
6/19/2023	32256	CUSTOMER REFUND		100.00
6/19/2023	32257	CUSTOMER REFUND		49.27
6/19/2023	32258	CUSTOMER REFUND		100.00
6/19/2023	32259	CUSTOMER REFUND		57.89
6/19/2023	32260	CUSTOMER REFUND		200.00
6/19/2023	32261	CUSTOMER REFUND		100.00
6/20/2023	0	IRS PAYROLL		3,474.95
6/20/2023	0	EDD PAYROLL		1,048.01
6/20/2023	0	CALPERS		5,250.47
6/21/2023	32271	BOB'S AUTOGLASS-N-TINT		169.00
6/21/2023	32272	ROSA CARRICK		118.26
6/21/2023	32273	CLEAN AIR TESTING		504.16
6/21/2023	32274	CLINICAL LABORATORY OF SB, INC.		1,223.00
6/21/2023	32275	CUSTOMER REFUND		13.66
6/21/2023	32276	JOHN'S GARAGE,LLC		95.18
6/21/2023	32277	MOJAVE WATER AGENCY		14,329.00
6/21/2023	32278	zPARKER'S BUILDING SUPPLY - US LBM, LLC		392.91
6/21/2023	32279	QUINN COMPANY		2,135.30
6/21/2023	32280	DAVID REWAL		244.68
6/21/2023	32281	SBRK FINANCE HOLDING, INC.		590.00
6/21/2023	32282	CUSTOMER REFUND		291.76
6/21/2023	32283	CUSTOMER REFUND		422.98
6/22/2023	0	IRS PAYROLL		47.48
6/22/2023	0	EDD PAYROLL		1.21

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Check Register

Check Date Range: 6/1/2023 thru 6/30/2023

Ck Date	Ck No	Payable To	Void	Check Amt
6/22/2023	0	CARDMEMBER SERVICES		4,760.71
6/22/2023	32262	PAYROLL		1,922.80
6/22/2023	32263	PAYROLL		1,462.04
6/22/2023	32264	PAYROLL		4,840.31
6/22/2023	32265	PAYROLL		1,605.50
6/22/2023	32266	PAYROLL		1,702.63
6/22/2023	32267	PAYROLL		2,103.09
6/22/2023	32268	PAYROLL		1,662.72
6/22/2023	32269	PAYROLL		2,047.05
6/22/2023	32270	PAYROLL		2,377.10
6/29/2023	0	AT&T MOBILITY		281.94
6/29/2023	0	BURRTEC WASTE&RECYC		95.62
6/29/2023	0	CINTAS CORPORATION #150		400.33
6/29/2023	0	SOUTHERN CALIFORNIA EDISON COMP		11,427.01
6/29/2023	0	AMERICAN FIDELITY ASSURANCE COMPANY		1,238.46
6/29/2023	0	FLYERS ENERGY LLC		8,399.13
6/29/2023	0	BLUEFIN PAYMENT SYSTEMS		1,036.37
6/29/2023	0	SPRINGBROOK ACH		158.36
6/29/2023	0	STAPLES, INC.		536.48
6/29/2023	32284	BRUNICK, McELHANEY & KENNEDY PROF LAW CORP		1,890.00
6/29/2023	32285	EIDE BAILLY LLP		1,555.75
6/29/2023	32286	FOMOTOR INC.		860.00
6/29/2023	32287	GRISWOLD INDUSTRIES		12,793.83
6/29/2023	32288	LIEBERT CASSIDY WHITMORE		28.00
6/29/2023	32289	MM INTERNET, INC.		112.80
6/29/2023	32290	NV5 , INC		997.50
6/29/2023	32291	OFFICE DEPOT		55.11
6/29/2023	32292	PROVOST & PRITCHARD ENGINEERING GROUP, INC.		4,643.90
6/29/2023	32293	BLANCA RODRIGUEZ		750.00
6/29/2023	32294	US LBM OPERATING CO. 3009, LLC		49.21
			Total	166,500.66



DATE: 7/6/2023
 TO: Board of Directors
 FROM: Laun Hanson
 RE: Bighorn-Desert View Production JUNE 2023

	<u>Cubic Feet Pumped</u>	<u>Total Gallons Pumped</u>	<u>GPM from Hour Meter</u>	<u>GPM Flowmeter</u>	<u>Total Running Time</u>	<u>acre feet</u>
Well 2	Well is "inactive"					
Well 3	190,930	1,428,156	133	166	179.5	4.38
Well 4	Well is "inactive"					
Well 6	82,320	615,754	88	80	116	1.89
Well 7	129,700	970,156	117	136	138.6	2.98
Well 8	518,500	3,878,380	364	380	177.5	11.90
Well 9	707,600	5,292,848	429	440	205.6	16.24
Well 10	34,070	254,844	76	92	55.9	0.78
Total	1,663,120	12,440,138			873.1	38.18

Maximum Day Demand

Date 6/18/2023

Total Production (Gallons) 787943.2

A Boosters	88,970	665,496	147	150	75.7
C Boosters	126,800	948,464	177	175	89.4
Total	215,770	1,613,960			



DATE: 7/6/2023
 TO: Board of Directors
 FROM: Laun Hanson
 RE: Goat Mountain Production JUNE 2023

	<u>Cubic Feet</u> <u>Pumped</u>	<u>Total Gallons</u> <u>Pumped</u>	<u>GPM from</u> <u>Hour Meter</u>	<u>GPM from</u> <u>Flowmeter</u>	<u>Total</u> <u>Running Time</u>	<u>acre feet</u>
Well GMW1	197,000	1,473,560	188	220	130.8	4.52
Well GMW3	300,600	2,248,488	293	320	127.8	6.90
Total	497,600	3,722,048			258.6	11.42

Maximum Day Demand

Date 6/30/2023

Total Production (Gallons) 238612

GM booster	175,500	1,312,740	251	222	87
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To: Marina West
 From: Rosa Carrick
 Subject: Service Order Report May 2023

SERVICE ORDER REPORT FOR FISCAL YEAR 2022-2023

UTILITY BILLING SERVICE ORDERS	2021/22	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
After Hours Call Out	12	5	4	4	3	0	2	1	5	0	2	5		31
Backflow (Misc/Lock-off or Un-Lock)	47	0	6	3	0	6	3	2	0	3	6	0		29
Customer Requested Asst	107	8	13	15	16	13	7	12	3	2	1	6		96
Reported Leaks	67	10	6	9	5	7	7	4	5	3	4	7		67
Destroy Service Line	0	0	0	0	0	0	0	0	0	0	0	0		0
Exchange Meter	89	5	6	6	6	4	2	3	5	7	7	10		61
Fire Flow Test	30	3	5	0	4	4	2	4	2	0	1	2		27
Hangtag	219	5	11	17	12	6	9	11	10	6	11	15		113
Install New Service	34	1	2	0	2	0	2	0	0	0	0	1		8
Miscellaneous	131	10	6	9	14	8	23	14	10	8	16	13		131
Open New Service (New Owner or Tenant)	245	41	30	32	29	23	18	12	22	18	17	23		265
Pull Meter	37	0	0	2	0	0	0	1	0	0	0	0		3
Reread Meter/Read Meter	488	16	32	14	36	18	13	8	17	17	22	25		218
Tamper	8	2	4	3	1	0	0	0	1	0	2	1		14
Unlock Service	127	8	28	12	25	9	10	33	18	3	15	33		194
Verify Meter Locked	75	2	34	7	6	16	7	12	14	6	8	15		127
TOTAL	1716	116	187	133	159	114	105	117	112	73	112	156	0	1384
UTILITY BILLING INFORMATION	2021/22	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Active Residential Accounts Billed	9748	993	1186	1001	1197	1005	1194	1003	1194	1006	1196	1009		11984
Inactive Residential Accounts Billed	1394	165	143	160	133	157	137	161	140	163	138	162		1659
Active Agricultural Accounts Billed	375	34	20	32	21	31	18	30	17	28	18	27		276
Inactive Agricultural Accounts Billed	156	18	20	18	19	18	22	18	20	15	20	13		201
Active Commercial Accounts Billed	64	3	14	3	14	4	14	4	14	4	13	5		92
Active Bulk Accounts Billed - 1-inch Meter	248	59	0	55	0	59	0	64	0	61	0	69		367
Active Bulk Accounts Billed - 2-inch Meter	131	16	16	13	16	17	16	15	16	15	13	13		166
Active Number of JV Cash Sales Accounts	507	66	58	56	64	64	63	63	56	57	57	58		662
Active Fire Accounts Billed	16	3	1	3	1	3	1	3	1	3	1	3		23
Active Construction Meter Accounts Billed	16	3	3	3	4	4	4	3	3	3	2	2		34
TOTAL	12655	1360	1461	1344	1469	1362	1469	1364	1461	1355	1458	1361	0	15464
DELINQUENT ACCOUNT BILLING	2021/22	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Residential Accounts - DQ	2382	305	272	312	291	307	288	295	243	284	262	252		3111
Agricultural Accounts - DQ	239	31	24	25	27	26	23	29	18	22	23	22		270
Commercial Accounts - DQ	18	4	0	3	0	2	1	1	0	0	2	0		13
Bulk Accounts - DQ	56	5	6	2	10	3	12	3	9	1	8	0		59
TOTAL	2695	345	302	342	328	338	324	328	270	307	295	274	0	3453
LOCK-OFF SERVICE - NON-PAYMENT	2021/22	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Residential Accounts L/O	35	0	52	0	20	44	0	52	13	0	12	44		237
Residential Payment Plans - Initiated	1	1	1	0	0	2	1	2	4	4	2	2		19
Residential Payment Plans - Failed	0	0	0	1	0	0	0	0	0	1	0	1		3
Agricultural Accounts L/O	53	0	6	0	1	3	0	5	0	0	0	1		16
Commercial Account L/O	0	0	0	0	0	0	0	0	0	0	0	0		0
Bulk Accounts L/O	1	0	0	0	0	0	0	1	0	0	1	0		2
TOTAL	90	1	59	1	21	49	1	60	17	5	15	48	0	277
OPERATIONS/MAINTENANCE SERVICE ORDERS	2021/22	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
AirVac Maintenance	1	0	0	0	0	0	0	0	0	0	1	0		1
AirVac Replacement	2	0	0	0	0	0	0	0	0	0	0	1		1
Bulk Stations Maintenance	7	0	0	2	0	0	1	0	0	0	1	2		6
Flush Deadend/Blowoffs	8	0	0	0	1	0	0	0	0	0	0	1		2
Goat Mountain Main Line Repair	0	0	0	0	0	0	0	0	0	0	0	0		0
Goat Mountain Service Line Replacement	3	1	2	0	1	1	0	0	0	1	1	0		7
Goat Mountain Service Line Repair	7	2	3	2	1	0	1	1	1	0	0	2		13
Hydrant Maint.	1	2	1	0	0	0	0	0	0	1	0	0		4
Pressure Complaint	11	2	3	0	0	2	3	1	0	1	1	0		13
Repair Mainline	1	0	0	0	0	0	0	1	0	0	0	0		1
Repair Service Line	79	11	8	11	6	2	1	3	5	5	3	3		58
Replace Service Line	47	3	4	1	3	0	0	1	2	11	11	14		50
Valve Maintenance	194	0	21	13	0	0	13	36	2	21	18	9		133
Water Quality Issues Customer Reported (taste, Odor, Color)	4	0	1	0	0	0	0	0	0	0	0	0		1
Well Water Level	4	1			1			1			1			4
TOTAL	369	22	43	29	13	5	19	44	10	40	37	32	0	294
SAFETY TRAINING AND INSPECTIONS	2021/22	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Monthly Safety Training	12	1	1	1	1	1	1	1	1	1	1	1		11
Operations "Tail-Gate" Safety Training	12	1	1	1	1	1	1	1	1	1	1	1		11
Monthly Inspections - Fire Extinguisher	12	1	1	1	1	1	1	1	1	1	1	1		11
Monthly Inspections - Vehicles	12	1	1	1	1	1	1	1	1	1	1	1		11
Quarterly Inspections - Facility	4	1			1			1			1			4
Quarterly Inspections - 90-day BIT	4	1			1			1			1			4
Monthly/Quarterly Inspections - Tank/Reservoir	4	1					1		1		1			4
Monthly/Quarterly Inspections - Fuel	12	1	1	1	1	1	1	1	1	1	1	1		11
Monthly/Quarterly Inspections - Generators	12	1	1	1	1	1	1	1	1	1	1	1		11
TOTAL	84	9	6	6	8	6	7	8	7	6	9	6	0	78
	1853		2058	1855	1998	1874	1925	1921	1877	1786	1926	1877	0	20950

**BIGHORN DESERT VIEW WATER AGENCY
BOARD OF DIRECTORS'
AGENDA ITEM SUBMITTAL**

Meeting Date: July 11, 2023

To: Board of Directors

Budgeted: AL is a budget procedure
Budgeted Amount: \$214,300 (Below AL)
Cost: N/A

From: Marina D. West

General Counsel Approval: N/A
CEQA Compliance: N/A

Subject: POSTING of Resolution No. 23R-XX Establishing the Agency's Appropriation Limit for Fiscal Year 2023/24 at \$232,523

SUMMARY

The Agency's calculated appropriation limit is below the expected tax collection for next fiscal year and that is the correct position to be in.

What is the appropriations limit? The appropriations limit calculated under Government Code 7902, often referred to as the Gann limit, was established by Proposition 4 in 1974. Simply put, the purpose of the limit is to keep inflation adjusted per-person government spending under 1978–79 levels.

Attached to the resolution is the report establishing the Appropriation Limit for Fiscal Year 2023/24. The Appropriation Limit shall be adopted by resolution but prior to adoption Government Code Section 7910 requires that the calculations made to determine the Agency's Appropriation Limit be made available to the public for at least 15 days prior to the date the Board considers adoption of the Resolution.

The calculations were posted at Agency posting locations and email on June 29, 2023 (see attached Appropriation Limit Worksheet).

The calculated Appropriation Limit for Fiscal Year 2023/24 is \$232,523.

The Fiscal Year 2023/24 budget projection for the total general property tax levy is \$214,300, which does not exceed the reported Appropriation Limit.

RECOMMENDATION TO BOARD OF DIRECTORS

Information only – Posting of Appropriations Limit Report.

BACKGROUND/ANALYSIS

In November of 1979, California voters approved Proposition 4, an initiative that added Article XIII B to the *California Constitution*. This constitutional amendment, known as the Gann Initiative, placed limits

on the growth of expenditures for publicly funded programs. Division 9 or Title 1, beginning with Section 7900 of the *Government Code*, was then added to the law to specify the process for calculating state and local government appropriations limits and appropriation subject to limitation under Article XIII B of the *California Constitution*. These constitutional and statutory sections explain and define the appropriations limit and the appropriations subject to limitation as they apply to state and local government, and require that each entity of government formally “adopt” its appropriation limit for a given fiscal year.

The factors used to calculate the limit are the percentages for change in population and the per capita personal income. The per capita personal income change is reported by the California Department of Finance each May (see attached DOF letter). The change in population is calculated by Bighorn-Desert View Water Agency and is based on the number of active service connections, converted to population.

The formula, as shown on the next page, used to calculate the appropriation limit is population growth times the per capita personal income times the prior year’s limit. Based on this formula, Bighorn-Desert View Water Agency’s appropriation limit for FY 2023/24 is \$232,523.

The FY 2023/24 budgeted (estimated) revenue for the three “1% General Property Tax Levy” increments (Bighorn-Mountains “Imp. A” [GA02], Bighorn-Desert View [GA01], and Imp. Dist. Goat Mtn. [GA03]) is \$214,300, which does not exceed the appropriation limit. More information defining the tax rate areas is included as Appendix A to this staff report.

When the calculated appropriations limit exceeds the expected tax receipts for the fiscal year then the Agency is in compliance with the Gann Limit and no further action is required. Staff recommends the Board adopt the Resolution establishing the Appropriation Limit for fiscal year 2023/24 following the conclusion of the Public Hearing on the matter.

PRIOR RELEVANT BOARD ACTION(S)

Required Annual Administrative/Budget Action

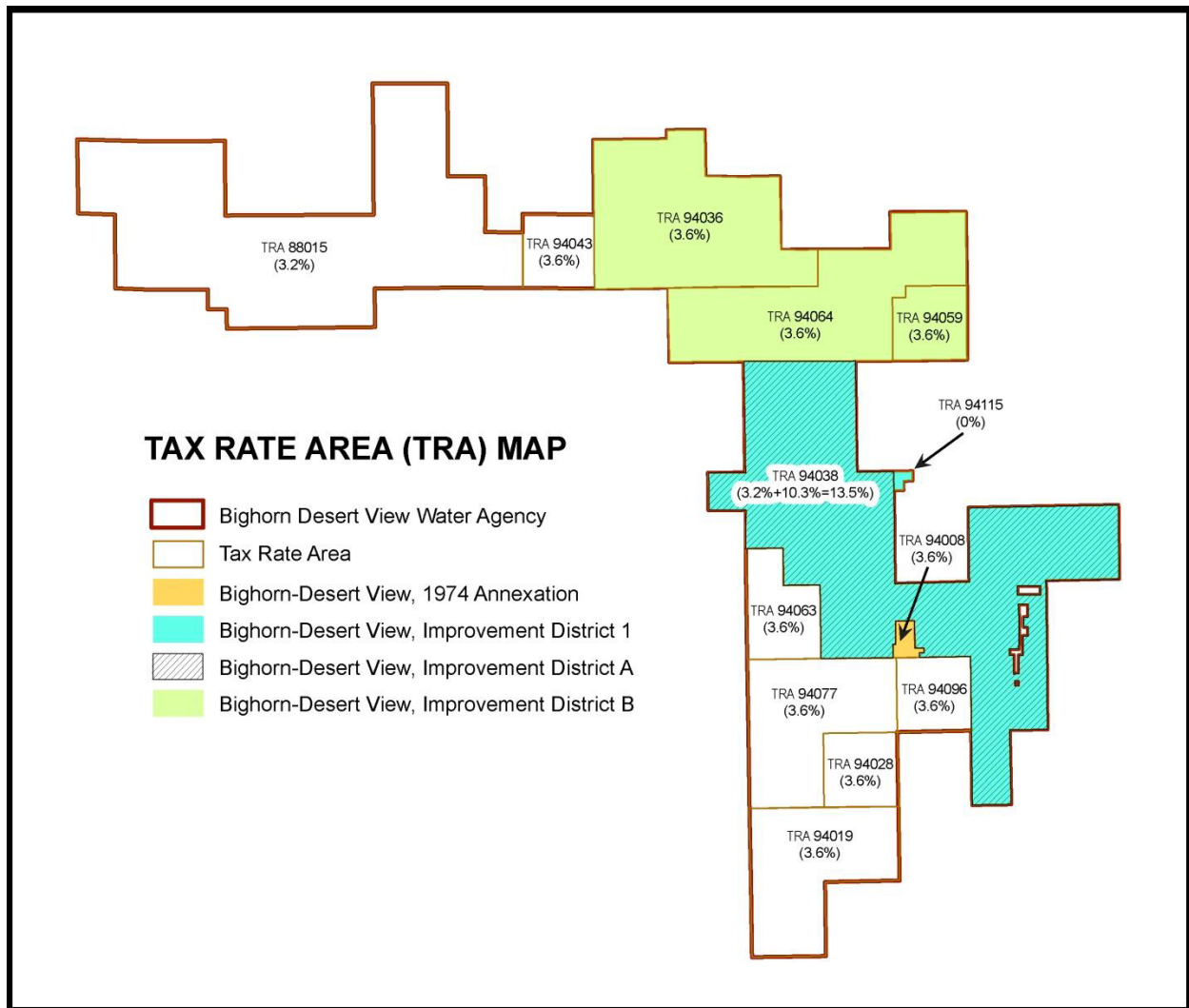
APPENDIX A – TAX RATE AREAS DEFINED

In 2012, the Local Area Formation Commission for San Bernardino County (LAFCO) completed a Service Review for the Homestead Valley Community. This report defined the various “general tax increments” that are apportioned to Bighorn-Desert View Water Agency beginning on page 54.

Tax Rate Areas

The State Board of Equalization (BOE) identifies five different taxing categories for the Agency, outlined below with an illustrative map following:

- Bighorn-Desert View Water Agency – this represents all of the 13 tax rate areas (TRAs) of the Agency. The Agency is assigned to receive a share of the one percent general levy from each parcel within its boundaries. The County classifies this tax share as GA01. The Agency does not receive a share of the one percent general levy from one TRA since it was annexed to the Agency post-Prop. 13 (there was no concurrent detachment from another agency so there was no tax transfer). The average share to the Agency from GA01 is 3.6% of the general levy.
- Bighorn-Desert View, Imp. A – There are no records available as to the purpose of Improvement District A. In FY 1977-78 (pre-Prop 13) Bighorn Mountains Water Agency levied a tax for Improvement District A. This was converted as a separate share of the one percent ad valorem in FY 1978-79 (post-Prop.13). Therefore, the Agency receives two shares of the one percent general levy from those within this territory (comprising only one, although large, TRA). The County classifies this second tax share as GA02. The average share to the Agency from GA01 is 3.6% of the general levy, and the share to the Agency from GA02 is 10.3%. Roughly 31% of the assessed valuation of the Agency comes from this TRA. Therefore, this second share of the general levy generates significant additional revenue for the Agency.



Not Shown on Map

- Tax Rate Area GA03 is the Improvement District Goat Mountain which was annexed in 2015 after the finalization of the Service Review by LAFCO. This TRA is not defined in the 2012 LAFCO Resolution within the section title County Service Area 70 Zone W-1 (Goat Mountain) Service Review (pg. 85).

RESOLUTION NO. 23R-XX

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BIGHORN-DESERT VIEW WATER AGENCY
ESTABLISHING THE APPROPRIATION LIMIT OF THE AGENCY
AT \$232,523 FOR THE FISCAL YEAR JULY 1, 2023 – JUNE 30, 2024
PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

WHEREAS, the California Constitution and Government Code Section 7900 et seq. requires the Board of Directors to annually calculate and establish, by resolution, the Agency's appropriations limit for each fiscal year; and

WHEREAS, the calculations made to determine the appropriations limit was made available to the public on June 10, 2022 for at least 15 days prior to the date of this Resolution, in accordance with Government Code 7910.

NOW, THEREFORE, THE BOARD OF DIRECTORS HEREBY RESOLVES:

1. That the Appropriations Limit of Bighorn-Desert View Water Agency for fiscal year July 1, 2023 – June 30, 24 was calculated at \$232,523; and
2. That the fiscal year 2023/24 budgeted revenue from property taxes is \$214,300, which does not exceed the calculated appropriation limit.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of Bighorn-Desert View Water Agency this 8th day of August 2023.

By _____
John Burkhart, President of the Board

ATTEST:

By _____
Megan Close-Dees, Secretary

Official Seal



**Bighorn-Desert View Water Agency
Fiscal Year 2023-24 Appropriation Limit
POSTED June 29, 2023**

Previous year limit (corrected for population):		\$224,067.65
Appropriation factor:		1.03774
New limit:		<div><div></div><div>\$232,523</div></div>
Calculation		
Price factor:	4.44	
Population change:	-0.64 %	
Per capita converted to a ratio:	$(4.44+100) / 100 =$	1.0444
Population converted to a ratio:	$(-0.64+100) / 100 =$	0.9936
Calculation of factor for FY 2023/24:	$1.0444 \times 0.993619736$	1.0377

The Final Fiscal Year 2023/24 Budget includes projections of the General Tax Levy received from the San Bernardino County Auditor/Controller/Tax Collector as follows:

2023/24 Tax Levy Budget (Tax Apportionment code WY08)

Bighorn-Desert View WA 1% Gen. Levy Share (GA01)	\$86,400
Bighorn Imp "A" Area 1% General Levy Share (GA02)	\$86,300
ID Goat Mountain 1% General Levy Share (GA03)	\$41,600
	<u>\$214,300</u>

Posted June 29, 2023



BIGHORN-DESERT VIEW WATER AGENCY

Our Mission - "To provide a high quality supply of water and reliable service to all customers at a fair and reasonable rate."

Planning/Legislative/Engineering & Grant Standing Committee Meeting Minutes

Committee Members: President Burkhart & Director Close-Dees

**BOARD MEETING OFFICE
1720 N. CHEROKEE TR.
LANDERS, CALIFORNIA 92285**

**April 18, 2023
Time – 9:30 A.M.**

PUBLIC AND BOARD WISHING TO PARTICIPATE REMOTELY

****TELECONFERENCE LINE THRU ZOOM 669-900-6833****

OR

[Join Zoom Meeting](#)

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/88253506770?pwd=OWd3Qjl3Skh5UUdiVnRCeUVHRDBBZz09>

Passcode: 318064

Or Dial:

1-669-900-6833

Webinar ID: 882 5350 6770

Passcode: 318064

CALL TO ORDER

Chairman Burkhart called the meeting to order at 9:31 am.

PLEDGE OF ALLEGIANCE

Led by John Burkhart.

ROLL CALL

Directors Present: Chair Burkhart
 Director Close-Dees

Staff Present: Marina West

Public Present: 0 member(s) of the public indicated they were participating via teleconference. 0 members of the public were present in the meeting room. Director Chapman attended as an observer.

APPROVAL OF AGENDA

The Committee approved the Agenda as presented.

Discussion and Action Items -

1. Prop. 1 Planning Grant Close-Out Report

GM West reported that the final invoice and close-out documents were submitted to the State Water Resources Control Board Project Engineer last week. This grant was \$500,000 and the Agency left behind \$407. This project is now complete and this planning work led to the grants for implementation that were received by the Agency.

2. Status Report Goat Mountain Replacement Well (Prop. 1/ Rnd. 1 Grant)

GM West reported that the contractor was notified of the award and once all the appropriate insurance certificates and documents are executed then the Notice to Proceed will be issued in two phases. No schedule for the project has been presented as of this date.

GM West answered questions from the Committee regarding the schedule.

3. Status Report Water Meter Replacement Program (Drought Grant)

GM West reported that the grantor has verbally approved the new project plan. The new plan is for direct procurement of the necessary materials, use of in-house resources for the labor component and a time extension. The Categorical Exemption filed under CA Environmental Quality Act (CEQA) has been posted without challenge.

The design engineers are now working on developing the specification for procurement. Staff hopes to have it out to bid before June 30th.

GM West answered questions from the Committee regarding the project.

4. Status Report System Interconnection at Winters & Rainbow Road (Prop. 1/Rnd. 2 Grant)

GM West reported that she just received the grant for \$675,000 was just received for a second intertie and pump station, HDWD#2, at Winters Road and Rainbow Road. The next step for this project is to secure a new water supply agreement with HDWD as the SWQCB rejected existing agreement due to cancellation clause not extending at least to the retention date of the grant funds. Staff will also work on the approach to getting this project completed.

GM West answered questions from the Committee regarding the project.

5. Status Report Potable Water Systems Improvements Consolidation of Water Systems (\$11M PI/C Project Grant)

GM West provided an update on the project noting that the Legal Opinion Letter has been submitted and we are now ready to accept the Agreement noting that this process at least four fo. The next step is to let the RFP for easements work and to prepare several Request for Proposals for the remaining engineering design services.

In closing, GM West noted this project will be discussed in more detail during the April 22, 2023 Workshop and Field Trip.

GM West answered questions from the Committee regarding the project.

6. Consent Items –

- a. PLEGS Committee Meeting Minutes, **February 21, 2023.**
- b. Grant Status Report April 13, 2023

Recommended Action:

Approve as presented (Item a-b):

Committee approved the Consent Item(s) as presented.

7. Public Comment Period

None

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

1. Committee Members' Comments/Reports – none.
2. General Manager's Report – GM West commented on the status of the SCE issue on one private parcel and that a Closed Session is being scheduled with legal counsel on June 13, 2023 with legal counsel concerning Mr. Britton's fence obstructing the easement and blocking access to his water meter.

9. Adjournment

Chairman Burkhart adjourned the meeting at 10:55 am.

Approved by:


John Burkhart, Committee Chair



Official Seal