

DIRECTORS

Peter W. Hansen

Craig R. Kaihara

Thomas P. Vujovich, Jr.

John S. Broome

John D. Menne



PLEASANT VALLEY COUNTY WATER DISTRICT

PIONEER IN FOX CANYON AQUIFER CONSERVATION
SERVING AGRICULTURE SINCE 1956

154 S. LAS POSAS ROAD, CAMARILLO, CA 93010-8570
Phone: 805-482-2119
Fax: 805 484-5835

STAFF

Jared L. Bouchard
General Manager

General Counsel
Arnold, Bleuel, LaRochelle,
Mathews & Zirbel, LLP

**PLEASANT VALLEY COUNTY WATER DISTRICT
SPECIAL MEETING OF THE BOARD OF DIRECTORS**

NOTICE OF MEETING

NOTICE IS HEREBY GIVEN that the Pleasant Valley County Water District Board of Directors will hold a **SPECIAL MEETING** Tuesday July 30th, 2024, @ 10:00 a.m. at the District Office located at 154 S. Las Posas Road, Camarillo, CA 93010-8570.

The following provides information to the public and consultants on how to observe and/or participate in the meeting remotely. Meeting Zoom Link for Live Public and Consultant Participation and Real Time Public and Consultant Comments:

Join Zoom Meeting

<https://us06web.zoom.us/j/87325083669>

Meeting ID: 873 2508 3669

- +1 408 638 0968 US (San Jose)
- +1 669 900 6833 US (San Jose)

Public comments may be submitted in person, virtually via Zoom, or written. In-person and virtual comments should be no longer than 3 minutes. In-Person: Complete a speaker request form located at the entrance of the Council Chamber and give it to the Agency Clerk. Your name will be called when it is your turn to speak. Virtually via Zoom: Access the meeting Zoom link to provide real-time (virtual) comments at appropriate public comment times throughout the meeting by using the raise hand feature. Written: All written public comments should be no more than 500 words and are subject to the Public Records Request Act. Written comments should be submitted to the Agency Clerk by 9:00 a.m. on the day of the Water Agency meeting by email or directly to the Agency Clerk's Office. Email nancy@pvcwater.com and enter "Public Comment" in the Subject line (and agenda item number if applicable). Mail or drop off written comments to the Agency Clerk's Office located at 154 S. Las Posas Rd. Please clearly mark envelope with "PVCWD Public Comment and meeting date."

AGENDA

The agenda is posted at least 72 hours preceding the Board meeting and contains all items on which Board action will be allowed pursuant to Government Code Section 54954.2. Action will be taken on unanticipated items only when an emergency (as defined in Section 54956.5) exists or as otherwise allowed under Section 54954.2(b).

An opportunity for members of the public to briefly address the Board on items not on the agenda is provided at the beginning and end of each meeting. Persons wishing to comment on agenda items should complete a speaker card and submit it (preferably before the meeting) to the Clerk. The Chairperson will then recognize them at the appropriate time. Once recognized, persons should step to the podium, clearly state their name, and address for the record, and address the item being considered in as brief, clear, and concise a manner as possible.

OPEN SESSION AND CALL TO ORDER:

- 1) Pledge of allegiance.
- 2) Roll call.
- 3) Determination of quorum.
- 4) Approval of agenda.
- 5) Approval of Minutes:

a. May 21st, 2024, Special Board Meeting

- 6) Open Forum.

This is an opportunity for the public to address the Board on matters not appearing on the agenda. No action may be taken by the Board at this time, but items can be considered for placing on the agenda for a subsequent meeting.

7) ACTION ITEMS

A. Consider Resolution 24-02 – A Resolution of the Pleasant Valley County Water District Board of Directors Authorizing a Line of Credit with AGWEST Farm Credit

Recommendation: Adopt Resolution 24-02 Authorizing a One Million Dollar Line of Credit with AGWEST Farm Credit and authorize the General Manager to execute all loan documents related to the referenced borrowing.

B. Consider 1st Amendment to the Agreement for Recycled Water Dated June 20, 2018, between Camrosa Water District and PVCWD (CamSan Agreement)
Recommendation: Approve the Amendment to the Agreement

C. Consider Agreement Between Camrosa Water District and Pleasant Valley County Water District Regarding the Use of Camrosa Recycled Water Supply
Recommendation: Approve the Agreement

D. Consider Conflict of Interest Code and Filing of Biennial Notice
Recommendation: Approve the Conflict of Interest Code and Biennial Notice

E. Consider Professional Services Contract Between Pleasant Valley County Water District and Nigro and Nigro CPAs for Financial Auditing Services.
Recommendation: Authorize the General Manager to execute contract with Nigro and Nigro for a 3-year term of financial auditing with an amount not to exceed \$57,000.00

F. Ratification of Checks The Board will review and ratify checks issued and funds transferred for the period May 17th, 2024, through July 27th, 2024.
Recommendation: Approve

8) GENERAL MANAGER COMMENTS

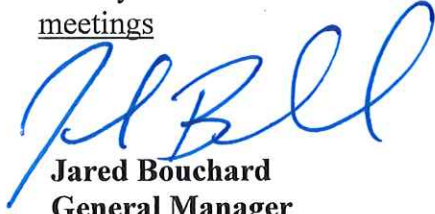
9) OTHER BUSINESS

10) CLOSED SESSION It is the intention of the Pleasant Valley County Water District Board of Directors to be in closed session to consider the following items:
CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Authority: California Government Code § 54956.9(d)(1)
Pursuant to Government Code § 54956.9(d)(1), the Board of Directors will meet in closed session to discuss, confer with, and receive advice from legal counsel regarding existing litigation to which the District is a named party, specifically OPV Coalition, et. al. v. Fox Canyon Groundwater Management Agency, et. al., Santa Barbara County Superior Court Case No. VENCI00555357

11) ADJOURNMENT

In compliance with the Americans with Disabilities Act, all possible accommodations will be made for individuals with disabilities so they may attend and participate in meetings. If special assistance is needed, please call the Agency staff at (805) 482-2119 at least 24 hours prior to the meeting so proper arrangements may be assured. If requested, and as possible, agendas will be provided in alternative formats.

Agenda Posting Certification: This agenda was posted not less than 72 hours prior to the scheduled meeting date and time at 154 S. Las Posas Road Camarillo CA, 93010 in a location that is accessible 24 hours a day to the General Public and is posted on the Pleasant Valley County Water District website <https://www.pleasantvalleycountywaterdistrict.com/board-meetings>



Jared Bouchard
General Manager

DIRECTORS

Peter W. Hansen

Craig R. Kaihara

Thomas P. Vujovich, Jr.

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LLP

MINUTES OF SPECIAL MEETING OF THE
BOARD OF DIRECTORS
PLEASANT VALLEY COUNTY WATER DISTRICT HELD
Tuesday May 21st, 2024 @ 10:00a.m.

Pursuant to notice given, a Special Meeting of the Board of Directors of the Pleasant Valley County Water District was held on Tuesday May 21st, 2024 @ 10:00 a.m. in the district headquarters facility, 154 S. Las Posas Rd, Camarillo, CA.

Call to Order

The meeting was called to order at 10:01 a.m. by Board President Vujovich.

Agenda Item #1- Pledge of Allegiance - led by Board President Vujovich.

Agenda #2- Roll Call

Attendance was as follows:

Directors Present:

President Thomas P. Vujovich, Jr.

Director John Broome

Director Peter Hansen

Director John Menne

Directors Absent:

Vice President Kaihara

Staff Present:

Dennis McNulty, Attorney

Jared Bouchard, General Manager

Agenda Item #3 – Determination of Quorum

Quorum was established.

Agenda Item #4 – Approval of Agenda

A motion to approve the agenda was made by Director Broome; seconded by Director Menne. Motion passed unanimously with a 4-0 vote and the agenda was approved as presented.

Ayes: -4- Directors: Broome, Vujovich, Hansen, Menne

Ney's: -0-

Absent: -1- Directors: Kaihara

Abstained: - 0-

Agenda Item #5 -Approval of Minutes

A motion to approve the minutes of the Special Board meeting held on April 23rd, 2024, was made by Director Menne, seconded by Director Broome. Motion passed unanimously with a 4-0 vote, and minutes were approved as presented.

Ayes: -4- Directors: Vujovich, Broome, Hansen, Menne

Ney's: -0-

Absent: -1- Director: Kaihara

Abstained: - 0-

Agenda Item #6 -Open Forum

Public comment was made by Sarah Guzman, Maurici Guardado, and Brian Zahn of United Water Conservation District. UWCD Staff presented the FY 24/25

Members of the public present:

Sarah Guzman – Finance Supervisor United Water Conservation District

Brain Zahn – Chief Financial Officer United Water Conservation District

Mauricio Guardado – General Manager United Water Conservation District

Scott Nelson – Eide Bailley

Agenda Item #7- Action Items

A. Consider Proposed FY 24/25 Budget

A motion to approve the proposed FY 24/25 Budget was made by Director Menne, seconded by Director Broome. Motion passed unanimously with a 4-0 vote.

Ayes: -4- Directors: Vujovich, Broome, Hansen, Menne

Ney's: -0-

Absent: -1- Director Kaihara

Abstained: - 0-

B. Adoption of Ordinance 24-01

Ordinance 24-01 was presented and a motion to approve the implemented and previously approved rate increases that were considered and adopted as part of the Boards 2023 Rate Study and Proposition 218 Hearings and notices. In addition to implementing the approved PVCWD rate of \$395.30 per ac/ft, Ordinance 24-01 established a necessary pass-through fee of \$25 per ac/ft to cover United Water Cost increases that were not anticipated in the rate study. With the pass-through increase PVCWD customers will have an effective rate of \$420.30 per ac/ft was made by director Broome and seconded by director Hansen. The motion passed unanimously with a 4-0 vote.

Ayes: -4- Directors: Vujovich, Broome, Hansen, Menne

Ney's: -0-

Absent: -1- Director Kaihara

Abstained: - 0-

C. Consider Acuity Hub Agreement with XIO Inc.

A motion to approve XIO Acuity Hub Agreement contract was made by Director Hansen, seconded by Director Broome. Motion passed unanimously with a 4-0 vote.

Ayes: -4- Directors: Vujovich, Broome, Hansen, Menne

Ney's: -0-

Absent: -1- Director Kaihara

Abstained: - 0-

D. Ratification of Checks

A motion was made by Director Broome, seconded by Director Hansen to ratify checks issued from April 20th, 2024, through May 17th, 2024. The motion passed unanimously with a 4-0 vote, and the list of checks ratified is appended to these minutes.

Ayes: -4- Directors: Vujovich, Broome, Hansen, Menne

Ney's: -0-

Absent: -1- Director: Kaihara,

Abstained: - 0-

Agenda Item #8 - General Manager Comments

No Comments

Agenda Item # 9 - Other Business

No other Business

Agenda Item # 10 - Closed Session

The Board went into closed session per Subdivision (d) of the California Government Code Section 54956.9© to conference with legal counsel on potential or existing litigations. Pleasant Valley County Water District Board of Directors entered closed session to consider the following items: CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION Authority: California Government Code § 54956.9(d)(1) Pursuant to Government Code § 54956.9(d)(1), the Board of Directors met in closed session to discuss, confer with, and receive advice from legal counsel regarding existing litigation to which the District is a named party, specifically OPV Coalition, et. al. v. Fox Canyon Groundwater Management Agency, et. al., Santa Barbara County Superior Court Case No. VENCIO0555357. No reportable action was taken.

The Board concluded closed session at 12:00 p.m.

Agenda Item # 11 - Adjournment

The meeting was adjourned upon a motion duly made seconded, and carried unanimously at 12:03 p.m.

Respectfully Submitted:

Minutes Approval:

Jared Bouchard, General Manager

Thomas Vujovich, Board President

DIRECTORS

Peter W. Hansen

Craig R. Kaihara

Thomas P. Vujovich, Jr.

John S. Broome

John D. Menne



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July 30, 2024 SPECIAL MEETING

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: Consider Resolution 24-02 – A Resolution of the Pleasant Valley County Water District Board of Directors Authorizing a Line of Credit with AgWest Farm Credit.

AGENDA ITEM: 7A

The attached Resolution will authorize PVCWD to execute a One Million Dollar line of credit with Ag West Farm Credit. The purpose of this line of credit is to assist PVCWD in meeting its financial obligation of the upfront funding related to the SGMA Round 1 Grant Funding PVCWD has been awarded. The line of credit will be used to pay contractor invoices while PVCWD awaits reimbursement from the State as part of the grant funded project.

Recommendation: Adopt Resolution 24-02 authorizing a One Million Dollar Line of Credit with AGWEST Farm Credit and authorize the General Manager to execute all loan documents related to the referenced borrowing.

STAFF

Jared L. Bouchard
General Manager

General Counsel
Arnold, Bleuel,
LaRochelle,
Mathews & Zirbel,
LLP

DIRECTORS

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PLEASANT VALLEY COUNTY WATER DISTRICT

RESOLUTION NO. 24-02

**A RESOLUTION OF THE PLEASANT VALLEY COUNTY WATER DISTRICT
BOARD OF DIRECTORS AUTHORIZING A LINE OF CREDIT WITH AGWEST
FARM CREDIT**

WHEREAS, the Pleasant Valley County Water District (“District”) is a Governmental entity duly organized and established pursuant to California Water Code Section 30000 et seq. (the “Act”); and

WHEREAS, the District has statutory authority under the Act to enter into debt obligations as deemed prudent by the Board of Directors to facilitate the authorized purpose of the District; and

WHEREAS, in connection with the operation of the District, this Board of Directors (“Board”) has found and determined that it is in the District’s best interests to obtain a line of credit for funding a Recycled Water Pipeline Project until such time as the District receives grant funding from the Fox Canyon Groundwater Management Agency; and

WHEREAS, after review of various financing options and inquiries with several banking institutions, the Board has determined that it is in the best interests of the District to obtain a line of credit from AgWest Farm Credit in the amount of \$1,000,000, pursuant to the terms negotiated.

**NOW, THEREFORE, IN ACCORDANCE WITH THE ACT AND IN
COMPLIANCE WITH ALL RULES AND REGULATIONS GOVERNING THE
OPERATIONS OF THE DISTRICT, BE IT RESOLVED AND DETERMINED, THAT:**

1. The Board authorizes the District to obtain from AgWest Farm Credit a line of credit in an amount not to exceed One Million Dollars (\$1,000,000) for purposes of financing its Recycled Water Pipeline Project.
2. Said line of credit shall be for a term of 1 years, with an interest rate of 8.80%, a loan origination fee not to exceed \$0.00; annual maintenance fees not to exceed \$500.00; and upon such other terms as negotiated.

3. No board member, officer or employee of the District shall be individually or personally liable for the payment of the interest or principal of the line of credit, but nothing contained herein shall relieve any board member, officer or employee of the District from the performance of any official duty provided by any applicable provisions of law.

4. It is hereby certified that the following persons listed below (the Authorized Persons”)

<u>Name</u>	<u>Office or Title</u>
Thomas Vujovich	President
Jared Bouchard	General Manager

are hereby individually authorized, in the name of the District, to execute and deliver on behalf of the District, the line of credit, and to perform all acts and execute and deliver all contracts, agreements, and instruments which the lender may deem necessary to carry out the purposes of this Resolution.

PASSED, APPROVED, AND ADOPTED this 30th day of July, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Thomas Vujovich, President

Attest:

Jared Bouchard, General Manager

DIRECTORS

Peter W. Hansen

Craig R. Kaihara

Thomas P. Vujovich, Jr.

John S. Broome

John D. Menne



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July 30, 2024 SPECIAL MEETING

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: Consider 1st Amendment to the Agreement for Recycled Water Dated June 20, 2018 between Camrosa Water District and PVCWD (CamSan Agreement)

AGENDA ITEM: 7B

The attached amendment to the agreement does not change any terms of the initial agreement other than the cost PVCWD will pay for Cam San Water delivered by Camrosa that exceeds the minimum take or pay of 500 ac/ft per year. In water delivered over 500ac/ft will be at the same price as Creek Water deliveries.

The amendment in pertinent part states:

1. *Section 6.B. of the Agreement shall be amended as follows:*
 - 6.B. *PVCWD shall pay Camrosa for any CamSan recycled water delivered by Camrosa to PVCWD in accordance with the following conditions:*

The initial purchase price for the first 500 AFY (“Take-or-pay”) of CamSan recycled water delivered is \$726.780/AF. The initial purchase price for CamSan recycled water delivered over 500 AFY (“Additional”) is \$202.69/AF, plus calculated electrical costs as described in 6.B.v.

Recommendation: Approve the Amendment to the Agreement

**AMENDMENT TO THE AGREEMENT FOR RECYCLED WATER
SERVICE DATED JUNE 20, 2018**

THIS AMENDMENT TO THE AGREEMENT FOR RECYCLED WATER SERVICE DATED JUNE 20, 2018 ("Amendment") is entered into this 6th day of June 2024, ("Effective Date"), between CAMAROSA WATER DISTRICT ("Camrosa") and PLEASANT VALLEY COUNTY WATER DISTRICT ("Pleasant Valley"), both California county water districts formed pursuant to California Water Code Section 30000, et seq. Camrosa and Pleasant Valley are at times collectively referred to as "Parties" or individually as "Party."

RECITALS

- A. Camrosa and Pleasant Valley entered into the Agreement For Recycled Water Service ("Agreement") on June 20, 2018, for Camrosa to deliver recycled water from the Camarillo Sanitary District ("CamSan"), an agency of the City of Camarillo, to Pleasant Valley.
- B. Section 13.B. of the Agreement provides for amendment to the Agreement provided the amendment is made in writing and signed by both parties.
- C. The parties desire to amend the Agreement in writing.
- D. The parties desire to put all available CamSan recycled water to mutually beneficial use.
- E. The parties wish to confirm and continue the arrangement for Pleasant Valley's use of CamSan's recycled water, as set forth in the Agreement.

AGREEMENT

NOW THEREFORE, it is agreed:

- 1. Section 6.B. of the Agreement shall be amended as follows:
 - 6.B. PVCWD shall pay Camrosa for any CamSan recycled water delivered by Camrosa to PVCWD in accordance with the following conditions:
 - i. The initial purchase price for the first 500 AFY ("Take-or-pay") of CamSan recycled water delivered is \$726.78/AF. The initial purchase price for CamSan recycled water delivered over 500 AFY ("Additional") is \$202.69/AF, plus calculated electrical costs as described in 6.B.v. The price per unit shall be adjusted annually as of the first (1st) day of June of each year. The annual adjusted unit price per acre-foot of CamSan recycled water shall be determined by adjusting the previous year's unit price per acre-foot of water by the annual percentage change for the previous calendar year (based on the April-to-April period) in the

Ponds Pump site, where the discharge of the Camrosa-owned PV Pumps is metered into the PVCWD irrigation water distribution system. Both parties recognize that there are multiple interrelated variables that affect energy consumption and that the energy cost allocation described below is a reasonable but not exact allocation of energy consumption.

- a. A kWh/AF energy factor for the production and delivery of CWRP water is calculated monthly.
- b. A cost per kWh is calculated and applied to the production and delivery components of the formula each month.
- c. Energy costs for delivery of CWRP water from the Camrosa Ponds are calculated by multiplying acre-feet pumped to PVCWD by the energy factor by the cost per kWh.

2. Original Agreement. The parties agree that all other terms of the original agreement, not specifically amended by this amendment, shall prevail. Nothing in this amendment shall be construed to change or alter the term or any other requirements of the original agreement other than Section 6.B.

3. Term of Amendment. This Amendment to the Agreement shall commence on the "Effective Date" and shall continue in full force and effect for an initial term of one (1) year ("Initial Term"). Upon the expiration of the Initial Term, this Amendment to the Agreement shall automatically renew for successive one-year terms (each a "Renewal Term").

4. Termination. Either party may terminate this Amendment to the Agreement at any time by providing the other party with sixty (60) days prior written notice. Such termination shall be effective at the end of the sixty (60) day notice period and result in reversion to all conditions and requirements of the original agreement. Upon termination of the Amendment, the purchase price shall be determined in accordance with the formula set forth in Paragraph 6.B of the Agreement, with the purchase price adjusted to the date of termination of the Amendment.

5. Notices. Any notice required to be given hereunder shall be deemed to have been given by depositing said notice in the United States mail, postage prepaid, and addressed as follows:

CAMROSA:
General Manager
Camrosa Water District
7385 Santa Rosa Rd.
Camarillo, CA 93012

PLEASANT VALLEY:
General Manager
Pleasant Valley County Water District
154 S. Las Posas Rd.
Camarillo, CA 93010

execution, delivery, election to participate in, and performance of this Amendment to the Agreement (i) are within its powers, (ii) has been duly authorized by all necessary actions on its behalf and all necessary consents or approvals have been obtained and are in full force and effect; and (iii) binds said Party and its respective administrators, officers, directors, agents, employees, successors, assigns, principals, joint venturers, insurance carriers, and any others who may claim through it under this Agreement.

(h) Partial Invalidity. If any provision in this Amendment to the Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

IN WITNESS WHEREOF, the Parties have entered into this Amendment to the Agreement For Recycled Water Service Dated June 20, 2018.

CAMROSA WATER DISTRICT

By  Date: 6/6/2024
Norman Huff, General Manager

PLEASANT VALLEY COUNTY WATER DISTRICT

By _____ Date: _____
Jared L. Bouchard, General Manager

DIRECTORS

Peter W. Hansen

Craig R. Kaihara

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July 30, 2024 SPECIAL MEETING

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: Consider Agreement Between Camrosa Water District and Pleasant Valley County Water District Regarding the Use of Camrosa Recycled Water Supply

AGENDA ITEM: 7B

In 2019 PVCWD and Camrosa entered an MOU regarding the use of Camrosa Water Recycling Facility Water (CWRF). The term of that agreement was for a one-year term and has been extended annually each year thereafter. The purpose of the new agreement is to provide for the automatic annual extension of the agreement for 1 year terms until such time one party desires to cancel the agreement. This will avoid the need for the Camrosa Board to annually authorize the extension.

Recommendation: Approve the Amendment to the Agreement

AGREEMENT BETWEEN CAMROSA WATER DISTRICT AND
PLEASANT VALLEY COUNTY WATER DISTRICT REGARDING
THE USE OF CAMROSA'S RECYCLED WATER SUPPLY

THIS AGREEMENT BETWEEN CAMROSA WATER DISTRICT AND PLEASANT VALLEY COUNTY WATER DISTRICT REGARDING THE USE OF CAMROSA'S RECYCLED WATER SUPPLY ("Agreement") is entered into this 6th day of June 2024, ("Effective Date"), between CAMAROSA WATER DISTRICT ("Camrosa") and PLEASANT VALLEY COUNTY WATER DISTRICT ("Pleasant Valley"), both California county water districts formed pursuant to California Water Code Section 30000, et seq. Camrosa and Pleasant Valley are at times collectively referred to as "Parties" or individually as "Party."

RECITALS

A. Camrosa produces recycled water from the Camrosa Water Reclamation Facility ("CWRF"), which, unless used within the District would be discharged to the Salinity Management Pipeline ("SMP") and lost to the ocean.

B. Pleasant Valley's primary mission is to provide supplemental water to agricultural users within the boundaries of its district and to maintain and preserve the limited groundwater resources within its district. Using Camrosa's recycled water from the CWRF allows Pleasant Valley to reduce its groundwater production.

C. Camrosa has previously made its recycled water available for use by Pleasant Valley pursuant to a Memorandum of Understanding, dated November 21, 2019.

D. The parties wish to confirm and continue the arrangement for Pleasant Valley's use of Camrosa's recycled water, as set forth in this Agreement.

AGREEMENT

NOW THEREFORE, it is agreed as follows:

1. Availability of Water pursuant to this Agreement.
 - (a) Pleasant Valley acknowledges that Camrosa cannot guarantee, for whatever reason, to Pleasant Valley the amount of recycled water, if any, available for purchase by Pleasant Valley under this Agreement.

(b) During the term, or any subsequent renewal terms, of this Agreement, Camrosa shall make available to Pleasant Valley for purchase any recycled water that would otherwise be subject to being discharged to the Salinity Management Pipeline (SMP). The purchase price for such recycled water is set forth in Section 3, below.

2. Use Restrictions; Indemnification. Pleasant Valley acknowledges and agrees that all recycled water delivered to Pleasant Valley pursuant to this Agreement must be used only within the boundaries of Pleasant Valley Water District. Pleasant Valley shall defend, indemnify, and hold harmless Camrosa, its officers, directors, employees, managers, and agents from any and all claims, lawsuits, demands, judgments, or other liability arising out of, directly or indirectly, Pleasant Valley's distribution of recycled water delivered under this Agreement inside and outside Pleasant Valley's jurisdictional boundaries.

3. Monthly Payment. Pleasant Valley has no obligation to take any recycled water from Camrosa under this Agreement. Pleasant Valley shall pay Camrosa for any recycled water delivered by Camrosa to Pleasant Valley ("Delivered Water") in accordance with the following provisions:

(a) Subject to subparagraph 3(b), below, the base unit price per acre-foot (AF) of recycled water is \$202.69 per acre-foot, plus calculated electrical costs. Electrical costs are calculated according to a proportional share of the water delivered to PVCWD via the PV Metering Station, located at Camrosa's Ponds Pump site, where the discharge of the Camrosa-owned PV Pumps is metered into the PVCWD irrigation water distribution system. Both parties recognize that there are multiple interrelated variables that affect energy consumption and that the energy cost allocation described below is a reasonable but not exact allocation of energy consumption.

1. A kWh/AF energy factor for the production and delivery of CWRf water is calculated monthly.

2. A cost per kWh is calculated and applied to the production and delivery components of the formula each month.

3. Energy costs for delivery of CWRf water from the Camrosa Ponds are calculated by multiplying acre-feet pumped to PVCWD by the energy factor by the cost per kWh.

(b) On June 1st of each year, the Parties agree to adjust the unit price per acre-foot of CWRf recycled water as described in subsection 3(c), below.

(c) The adjusted base unit price per acre-foot shall be determined by adjusting the previous year's price per acre-foot by the annual percentage change from the preceding April-to-April period in the Consumer Price Index (Los Angeles-Riverside-Orange County, All Urban Consumers) as

published by the U.S. Bureau of Labor Statistics. Notwithstanding the foregoing, in no event shall the adjusted price be more than 107% of the previous year's price, and in no event shall the adjusted price be less than 93% of the previous year's price. The adjusted price so determined shall then be the price per acre-foot until the next June adjustment.

(d) Camrosa shall invoice Pleasant Valley on a monthly basis for delivered recycled water during the prior month. Pleasant Valley shall render payment to Camrosa within thirty days of receiving a monthly invoice for delivered recycled water. Any late payments will be considered delinquent and will be subject to Camrosa's standard penalty charges and disconnection procedures then in effect.

4. Relationship to Other Agreements. The volume of CWRP recycled water purchased by Pleasant Valley shall not decrement the yearly or monthly take-or-pay requirement defined in Sections 2 and 7 of the *Agreement For Recycled Water Service*, dated June 20, 2018, or the yearly take-or-pay requirement defined in Section 6 of the *Agreement Between Camrosa Water District and Pleasant Valley County Water District For The Sale of Water Pursuant to State Water Resources Control Board Water Right Decision 1638*, dated April 10, 2014.

5. Credits. There are no credits transferred or used in association with recycled water delivered under this Agreement. Credits as defined in the *Fox Canyon Groundwater Management Agency resolution 2014-01* and the *Agreement Between Camrosa Water District and Pleasant Valley County Water District For The Sale of Water Pursuant to State Water Resources Control Board Water Right Decision 1638* do not apply to this agreement.

6. Term. This Agreement shall commence on the "Effective Date" and shall continue in full force and effect for an initial term of one (1) year ("Initial Term"). Upon the expiration of the Initial Term, this Agreement shall automatically renew for successive one-year terms (each a "Renewal Term").

7. Termination. Either party may terminate this Agreement at any time by providing the other party with sixty (60) days prior written notice. Such termination shall be effective at the end of the sixty (60) day notice period.

8. Water Quality.

(a) Pleasant Valley acknowledges that Camrosa cannot guarantee to Pleasant Valley the quality of the recycled water available for purchase by, and/or delivered to, Pleasant Valley pursuant to this Agreement. If water quality requirements set by Camrosa's waste discharge

requirements are not met, Camrosa shall notify Pleasant Valley by telephone. Pleasant Valley shall provide to Camrosa the emergency phone number and contact at Pleasant Valley for purposes of this notification and shall promptly notify Camrosa in writing of any changes to this information during the term, or any subsequent renewal terms.

(b) Pleasant Valley shall hold Camrosa harmless from any and all claims, lawsuits, demands, judgments, or other liability arising out of, directly or indirectly, the use of recycled water delivered under this Agreement, including but not limited to impurities, pollution, or chemicals which may be introduced into the water made available under this Agreement. Notwithstanding the foregoing, Camrosa, its elective and appointive boards, officers, agents, and employees, shall not be relieved from liability to Pleasant Valley for Camrosa's gross negligence or willful misconduct arising from or related to Camrosa's performance of its notification obligations under Section 8(a) of this Agreement.

9. Notices. Any notice required to be given hereunder shall be deemed to have been given by depositing said notice in the United States mail, postage prepaid, and addressed as follows:

CAMROSA:

General Manager

Camrosa Water District

7385 Santa Rosa Rd.

Camarillo, CA 93012

PLEASANT VALLEY:

General Manager

Pleasant Valley County Water District

154 S. Las Posas Rd.

Camarillo, CA 93010

10. Miscellaneous.

(a) Assignment. The Parties agree that this Agreement may not be assigned without the prior written consent of the other Party.

(b) Waiver: Remedies Cumulative. Failure by a Party to insist upon the strict performance of any of the provisions of this Agreement by another Party, irrespective of the length of time for which such failure continues, shall not constitute a waiver of such Party's rights to demand strict compliance by such other Party in the future. No waiver by a Party of a default or breach by another Party or Parties shall be effective or binding upon such Party unless made in writing by such Party, and no such waiver shall be implied from any omission by a Party to take any action with respect to such default or breach. No express written waiver of a specified default or breach shall affect any other default or breach, or cover any other period of time, other than any default or breach and/or period of time specified. All of the remedies permitted or available to a Party under this Agreement, or at law or in equity, shall be cumulative and alternative, and invocation of any such right or remedy shall not

constitute a waiver or election of remedies with respect to any other permitted or available right or remedy.

(c) Construction. The provisions of this Agreement shall be construed as a whole according to its common meaning and purpose of providing a public benefit and not strictly for or against any Party. It shall be construed consistent with the provisions hereof, in order to achieve the objectives and purposes of the Parties. Wherever required by the context, the singular shall include the plural and vice versa, and the masculine gender shall include the feminine or neutral genders or vice versa.

(d) Mitigation of Damages. In all situations arising out of this Agreement, the Parties shall attempt to avoid and minimize the damages resulting from the conduct of the other Party.

(e) Governing Law. This Agreement, and the rights and obligations of the Parties, shall be governed and interpreted in accordance with the laws of the State of California.

(f) Captions. The captions or headings in the Agreement are for convenience only and in no other way define, limit or describe the scope or intent of any provision or section of the Agreement.

(g) Authorization. Each Party represents and warrants to the other that the execution, delivery, election to participate in, and performance of this Agreement (i) are within its powers, (ii) has been duly authorized by all necessary actions on its behalf and all necessary consents or approvals have been obtained and are in full force and effect; and (iii) binds said Party and its respective administrators, officers, directors, agents, employees, successors, assigns, principals, joint venturers, insurance carriers, and any others who may claim through it under this Agreement.

(h) Entire Agreement. This Agreement supersedes any other agreements, either oral or in writing, between the Parties hereto with respect to the subject matter of this Agreement and contains all of the covenants and agreements between the Parties with respect thereto. Any modifications of this Agreement will be effective only if it is in writing and signed by each Party to this Agreement.


(i) Partial Invalidity. If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

(j) Relationship of the Parties. The relationship of the Parties to this Agreement shall be that of independent contractors and in no event shall any Party be considered an officer,

agent, servant, or employee of any other Party. Without limiting the foregoing, each Party agrees to be solely responsible for any workers' compensation, withholding taxes, unemployment insurance, and any other employer obligations associated with the described work or obligations assigned to them under this Agreement.

IN WITNESS WHEREOF, the Parties have entered into this Agreement.

CAMROSA WATER DISTRICT

By  Date: 6/6/2024
Norman Huff, General Manager

PLEASANT VALLEY COUNTY WATER DISTRICT

By _____ Date: _____
Jared L. Bouchard, General Manager

DIRECTORS

Peter W. Hansen

Craig R. Kaihara

Thomas P. Vujovich, Jr.

John S. Broome

John D. Menne



PLEASANT VALLEY COUNTY WATER DISTRICT

PIONEER IN FOX CANYON AQUIFER CONSERVATION
SERVING AGRICULTURE SINCE 1956

154 S. LAS POSAS ROAD, CAMARILLO, CA 93010-8570
Phone: 805-482-2119
Fax: 805 484-5835

STAFF

Jared L. Bouchard
General Manager

General Counsel
Arnold, Bleuel, LaRochelle,
Mathews & Zirbel, LLP

July 30, 2024 SPECIAL MEETING

TO: BOARD OF DIRECTORS

FROM: NANCY LAWRENCE

Subject: Consider Biennial Conflict of Interest Code

AGENDA ITEM: 7D

The District must review and amend as needed every even-numbered year and submit any changes made to the County of Ventura. Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

After reviewing the last format provided in 2022, there is no suggested modification for 2024. Attached is the 2024 Local Agency Biennial Notice with NO amendment required.

Recommendation: Approve

2024 Local Agency Biennial Notice

Name of Agency: PLEASANT VALLEY COUNTY WATER DISTRICT

Mailing Address: 154 S LAS POSAS RD. CAMARILLO CA 93010

Contact Person: JARED BOUCHARD Phone No. 805-482-2119

Email: NANCY@PVCWATER.COM Alternate Email: JARED@PVCWATER.COM

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (*check one BOX*):

An amendment is required. The following amendments are necessary:

(*Check all that apply.*)

- Include new positions
- Revise disclosure categories
- Revise the titles of existing positions
- Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- Other (*describe*) _____

The code is currently under review by the code reviewing body.

No amendment is required. (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

Signature of Chief Executive Officer

Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2024**, or by the date specified by your agency, if earlier, to: **E-Mail to: form700clerk@ventura.org**

or
**Mail to: Clerk of the Board of Supervisors
800 S. Victoria Avenue, L# 1920
Ventura, CA 93009-1920**

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

CONFLICT OF INTEREST CODE
Pleasant Valley County Water District

The Political Reform Act, Government Code section 81000 et seq., requires local government agencies to adopt and promulgate Conflict of Interest Codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code Regs., § 18730) which contains the terms of a standard Conflict of Interest Code, which may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings.

The terms of California Code of Regulations, Title 2, Section 18730, and any amendment to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference as the Conflict of Interest Code for the **Pleasant Valley County Water District**, and along with the attached Exhibit A, which designates positions requiring disclosure and Exhibit B, which sets forth disclosure categories for each designated position, constitute the Conflict of Interest Code of the **Pleasant Valley County Water District**. Persons holding positions designated in Exhibit A shall file Form 700 Statements of Economic Interests with the Filing Officer specified for that position in Exhibit A.

IN PREPARING THE FORM 700, DESIGNATED FILERS NEED ONLY DISCLOSE THOSE FINANCIAL INTERESTS FALLING WITHIN THE DISCLOSURE CATEGORIES DESIGNATED FOR THAT FILER'S POSITION AS STATED IN EXHIBITS A AND B.

APPROVED AND ADOPTED this ___ day of _____, 2024:

By: _____
Print Name: _____
Title: _____

EXHIBIT A – DESIGNATED POSITIONS AND FILING OFFICERS

# of POSITIONS	POSITION TITLE	DISCLOSURE CATEGORIES (From Exhibit B)	FILING OFFICER (Designate County Clerk of Board [COB] or Local Agency's Clerk [AC])
5	Board of Directors	1	County Clerk of the Board
1	District Manager	1	County Clerk of the Board
1	Secretary of the Board	1	County Clerk of the Board
1	General Counsel	1	County Clerk of the Board

EXHIBIT B – DISCLOSURE CATEGORIES

The terms *italicized* below have specific meaning under the Political Reform Act. In addition, the financial interests of a spouse, domestic partner and dependent children of the public official holding the designated position may require reporting. Consult the instructions and reference pamphlet of the Form 700 for explanation.

Category 1 – BROADEST DISCLOSURE

[SEE FORM 700 SCHEDULES A-1, A-2, B, C, D and E]

- (1) All sources of *income, gifts, loans and travel payments*;
- (2) All *interests in real property*; and
- (3) All *investments and business positions in business entities*.

Category 2 – REAL PROPERTY

[SEE FORM 700 SCHEDULE B]

All interests in real property, including interests in real property held by business entities and trusts in which the public official holds a business position or has an investment or other financial interest.

Category 3 – LAND DEVELOPMENT, CONSTRUCTION AND TRANSACTION

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which engage in land development, construction, or real property acquisition or sale.

Category 4 – PROCUREMENT

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which provide services, supplies, materials, machinery or equipment which the designated position procures or assists in procuring on behalf of their agency or department.

Category 5 – REGULATION AND PERMITTING

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which are subject to the regulatory, permitting or licensing authority of, or have an application or license pending before, the designated position's agency or department.

Category 6 – FUNDING

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which receive grants or other funding from or through the designated position's agency or department.

DIRECTORS

Peter W. Hansen

Craig R. Kaihara

Thomas P. Vujovich, Jr.

John S. Broome

John D. Menne



PLEASANT VALLEY COUNTY WATER DISTRICT

PIONEER IN FOX CANYON AQUIFER CONSERVATION
SERVING AGRICULTURE SINCE 1956

154 S. LAS POSAS ROAD, CAMARILLO, CA 93010-8570
Phone: 805-482-2119
Fax: 805 484-5835

STAFF

Jared L. Bouchard
General Manager

General Counsel
Arnold, Bleuel, LaRochelle,
Mathews & Zirbel, LLP

July 30, 2024 SPECIAL MEETING

TO: BOARD OF DIRECTORS

FROM: NANCY LAWRENCE

SUBJECT: Consider Professional Services Contract Between Pleasant Valley County Water District and Nigro and Nigro CPA for Financial Auditing Services

AGENDA ITEM: 7E

The District was previously contracted with Auditing Firm Fanning and Kharr, Fiscal year 2022-2023 was their last year of government auditing due to the retirement of both partners and closure of Fanning and Kharr CPA's. On May 17th, 2024, an RFP was sent out to three auditing firms resulting in two received proposals. Nigro and Nigro was the preferred and most cost-effective firm. References of Nigro and Nigro expressed a high level of satisfaction in all areas of the financial auditing process.

Recommendation: Authorize the General Manager to execute contract with Nigro and Nigro for a 3-year term of financial auditing with an amount not to exceed \$57,000.00

**TECHNICAL PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
Pleasant Valley County Water District**

**For the Fiscal Years Ending
June 30, 2024-2026
(with option for two subsequent years)**



Respectfully Submitted on June 12, 2024 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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June 12, 2024

Ms. Nancy Lawrence, Office Manager
Pleasant Valley County Water District
154 S Las Posas Rd
Camarillo, CA 93010

Dear Ms. Lawrence:

Thank you for the opportunity to submit this proposal to provide audit services for the Pleasant Valley County Water District (District). Our understanding of the work to be done is: the annual audit of the District's financial statements for the fiscal years ending June 30, 2024-2026, with an option to extend for two additional years. Based on our history with other water and wastewater districts, we believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Currently, our current State Water Project clients are as follows:

Palmdale Water District, Littlerock Creek Irrigation District and San Geronio Pass Water Agency

Although many people think that all water and wastewater agencies function in the same manner, we know that's not the case. The audit leadership team we've assigned to your District, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 100+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta (Headquarters) and Walnut Creek offices.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.

- **An Efficient and Effective Work Plan.** We currently serve over 100+ governmental entities statewide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time-period you have specified.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
Audit Services Partner



LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

PROFILE OF THE FIRM

Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Annual Comprehensive Financial Report (ACFR) development

PROFILE OF THE FIRM (CONTINUED)

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

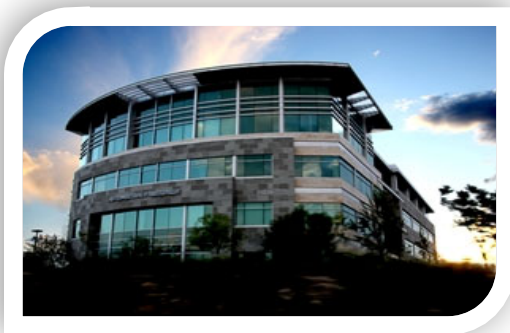
Position	Number of Employees	Number of Licensed CPA's
Partner*	7	7
Senior Manager	1	1
Manager	3	3
Supervisor	1	-
Senior	8	-
Associates	13	-
Support Staff	3	-
Total	36	11

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

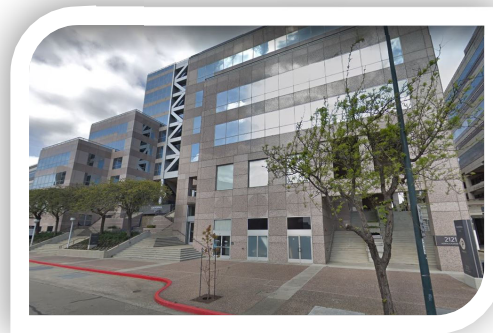
Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

PROFILE OF THE FIRM (CONTINUED)

Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead Partner	30
Peter Glenn, CPA	Review Partner	17
Jared Solmons, CPA	Audit Senior Manager	6
Stacy Macias, CPA	Audit Manager – Federal Compliance	6
Anabel Cruz, CPA	Audit Manager	5
Tyler Cook	Audit Supervisor	2
Angelina Paunkov	Audit Senior	1

Paul J. Kaymark, CPA

Lead Audit Partner

Paul joined the firm in 2019 and has more than 30 years of public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Metropolitan Water District of So Cal
- Palmdale Water District
- Oxnard Harbor District
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



California Special Districts Association
Districts Stronger Together

CSDA Workshop Speaker



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Water and Wastewater Clients Audited and/or Consulted With Over My Career

Water and Wastewater

Metropolitan Water District of Southern California
Los Angeles County Sanitation District
Long Beach Water Department
Glendale Water and Power
Colton Public Utilities
Baldy Mesa Water District
Bear Valley Community Services District
Beaumont-Cherry Valley Water District
Big Bear City Community Services District
Cabazon Water District
California Domestic Water Company
Casitas Municipal Water District
Castaic Lake Water Agency
Chino Basin Water Conservation District
Chino Basin Watermaster
Coachella Valley Water District
Diablo Water District
East Orange County Water District
El Toro Water District
Farm Mutual Water Company
Golden Hills Community Services District
Goleta Water District
Hi-Desert Water District
Inverness Public Utilities District
Irvine Ranch Water District
Joshua Basin Water District
Jurupa Community Services District
Leucadia Wastewater District
Mesa Consolidated Water District
Mojave Water Agency
Monte Vista Water District
Montecito Water District
North Coast County Water District
North Marin Water District
Novato Sanitary District
Palmdale Water District

Water and Wastewater, continued

Phelan Pinon Hills Community Services District
Pomona Valley Protective Agency
Purissima Hills Water District
Rincon del Diablo Water District
Rosamond Community Services District
Rossmoor Los Alamitos Area Sewer District
Sacramento Suburban Water District
San Bernardino Valley Water Conservation District
San Gabriel Valley Municipal Water District
San Lorenzo Valley Water District
Santa Ana Watershed Project Authority
Santa Margarita Water District
Saticoy Sanitary District
Solano County Water Agency
Soquel Creek Water District
Stallion Springs Community Services District
Summerland Sanitary District
Trabuco Canyon Water District
Tres Pinos Water District
Triunfo Sanitation District
Twentynine Palms Water District
Vallecitos Water District
Valley County Water District
Ventura Regional Sanitation District
Victor Valley Water District
Victor Valley Wastewater Reclamation Authority
Victorville Water District
Water Facilities Authority - Joint Power Agency
Water Replenishment District
West County Agency
West County Wastewater District
West Valley Water District
Westborough Water District
Western Municipal Water District
Western Riverside County Regional Wastewater
Yorba Linda Water District

Peter Glenn, CPA

Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
San Marcos, 2008, Magna Cum Laude

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



Jared Solmosen, CPA

Audit Senior Manager

After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work with the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Jared began his career with Nigro & Nigro in 2019 focusing on special districts and not-for-profit organizations. He has a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm.

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias, CPA

Audit Manager – Federal Compliance

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Audit Manager. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Stacy began her auditing career on audit engagements of governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
Chico, 2018

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz, CPA

Audit Manager

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. Her audit experience includes audits of governmental and not-for-profit organizations, Anabel values building quality relationships with clients while providing timely and reliable services. Anabel will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Anabel enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Tyler Cook

Audit Supervisor

Tyler began his career in public accounting in 2022 with Nigro & Nigro, PC. Tyler's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Tyler values building quality relationships with clients while providing timely and reliable services. Tyler is working under the general direction of the Audit Manager.

Audit Services:

Tyler enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Tyler has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from his audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Accountancy
BYU Hawaii – 2022
Master's in Accountancy
San Diego State University – 2023

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Angelina Paunkov

Audit Senior

Angelina began her career in public accounting in 2023 with Nigro & Nigro, PC. Angelina's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Angelina values building quality relationships with clients while providing timely and reliable services. Angelina is working under the general direction of the Audit Supervisor.



Audit Services:

Angelina enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Angelina has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency

Education:

Bachelor of Science, Accountancy
California State University, San Marcos,
2023

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PROFILE OF THE FIRM (CONTINUED)


Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

PROFILE OF THE FIRM (CONTINUED)

Similar Engagements with Other Water and Wastewater Districts

We currently conduct over 100+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with our State Water Contractor clients:

Palmdale Water District - Dennis Hoffmeyer, CFO (661) 456-1021

Littlerock Creek Irrigation District - Gina Burroughs, OM (661) 944-2015

San Gorgonio Pass Water Agency - Thomas Todd, CFO (951) 845-2577

Here is a Local Client to the District's Location:

Lake Cuyamaca Recreation & Park District, Ann Stone, FO (760) 765-0515

ACFR Preparation Clients:

Costa Mesa Sanitary District - Kaitlin Tran, FM (949) 645-8400

Hi-Desert Water District - Tanya Gruwell, CFO (760) 228-6271

Las Gallinas Valley Sanitary District - Dale McDonald, ASM (415) 526-1519

Scotts Valley Water District - Nicolas Kuns, FM (831) 600-1904

Trabuco Canyon Water District - Michael Perea, AGM (949) 858-0277

Other Water District Clients:

Calleguas Municipal Water District - Dan Smith, MAS - (805) 579-7132

Montecito Water District - Olivia Rojas, BM (805) 969-2271

Rowland Water District - Myra Malner, DF (562) 697-1726

*** Please check the websites of these above noted clients to review the Financials prepared by our Firm.**

SCOPE OF THE AUDIT

We will audit the basic financial statements of the District for the fiscal year ended June 30, 2023-2025 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

SCOPE OF THE AUDIT(CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.

SCOPE OF THE AUDIT (CONTINUED)

Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff as we have estimated based on the RFP timeline:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
April/May				
Preliminary planning and fieldwork	8	8	8	24
May/June				
Interim fieldwork	12	12	20	44
September/October				
Final fieldwork, report preparation, review, finalization, and presentation	16	16	28	60
Total hours	36	36	56	128
Preliminary planning and fieldwork	8	8	8	24
Control	12	12	20	44
Substantive	8	16	28	52
Reporting	8	0	0	8
	36	36	56	128

Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the District can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key District personnel to corroborate the auditors' expectations based on the data.

SPECIFIC AUDIT APPROACH (CONTINUED)

Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the District involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receiving, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

Proposing Firm Warranties

1. The firm is willing and able to obtain an Errors and Omissions Insurance Policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees, or agents thereof.
2. The firm will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the District.
3. All information provided by the firm in connection with this proposal is true and correct.
4. The firm will acknowledge and agree with all terms and conditions stated in this Request for Proposal.



Paul J. Kaymark, CPA
Audit Services Partner

**COST PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
Pleasant Valley County Water District**

**For the Fiscal Years Ending
June 30, 2024-2026
(with option for two subsequent years)**

NIGRO & NIGRO^{PC}

Respectfully Submitted on June 12, 2024 by:

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Federal Tax ID: 30-0636241

Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

COST PROPOSAL

Proposed Pricing Per Professional Staff Member

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	12.00	\$ 225.00	\$ 200.00	\$ 2,400.00
Manager	24.00	200.00	175.00	4,200.00
Senior	36.00	175.00	150.00	5,400.00
Staff Members	56.00	150.00	125.00	7,000.00
Admin	-	125.00	100.00	-
Subtotal	128.00			19,000.00
Out-of-Pocket - Included in Rates (We Are Local)				-
Total Max				\$ 19,000.00

Fiscal Year	FY 2024	FY 2025	FY 2026	Total
District Financials	\$ 18,500	\$ 18,500	\$ 18,500	\$ 55,500
State Controller's	\$ 500	\$ 500	\$ 500	\$ 1,500
Total	\$ 19,000	\$ 19,000	\$ 19,000	\$ 57,000

Same Price for FY 2027 and FY 2028

Federal Single-Audit \$5,000 per major program if not clustered

ADDITIONAL INFORMATION

Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.



ADDITIONAL DOCUMENTS



Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC (the firm) in effect for the year ended August 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

June 11, 2021



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/1/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER RANCHO CAL INSURANCE SERVICES 29930 Hunter Rd Ste 106 Murrieta, CA 92563	CONTACT NAME: James Mitchell PHONE (A/C, No, Ext): (951)260-0190 E-MAIL ADDRESS: jim@ranchoins.com	FAX (A/C, No): (951)260-0189
	INSURER(S) AFFORDING COVERAGE	
INSURED Nigro & Nigro, PC PO Box 1247 Murrieta, CA 92564	INSURER A: Ohio Security Insurance Company NAIC # 24082	
	INSURER B: Amarian Fire and Casualty Company 24066	
	INSURER C: Sequoia Insurance Company 22985	
	INSURER D: Swiss Re Corporate Solutions 29874	
	INSURER E:	
	INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X	X	BZS64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	X	X	BAS64971750	8/15/2023	8/15/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ESA64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	QWC1302193	8/15/2023	8/15/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Cyber Insurance			C-4MQ8-065674-CYBER-2023	8/24/2023	8/24/2024	\$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Pleasant Valley County Water District
Meeting Bank Accounts Register
As of July 26, 2024

<i>Type</i>	<i>Date</i>	<i>Num</i>	<i>Name</i>	<i>Amount</i>
1000 · Cash				
1010 · Pacific Western-Checking				
Paycheck	05/24/2024	DD18...	Daniel J Vasquez	
Paycheck	05/24/2024	DD18...	Nancy M Lawrence	
Paycheck	05/24/2024	DD18...	Paul A Otero	
Paycheck	05/24/2024	DD18...	Jared Bouchard	
Liability Check	05/24/2024		QuickBooks Payroll Serv...	(14,662.17)
Check	05/31/2024	eft	WEX BANK	(1,162.86)
Check	06/04/2024	eft	CalPERS	(8,359.96)
Check	06/04/2024		CalPERS-Retirement	(200.00)
Check	06/06/2024	eft	SCE/Payment Processing	(20,646.94)
Bill Pmt -Check	06/06/2024	100022	ACWA/JPIA	(940.84)
Bill Pmt -Check	06/06/2024	100023	Atlantis Utility Inc	(232.78)
Bill Pmt -Check	06/06/2024	100024	BONDY GROUNDWATE...	(625.00)
Bill Pmt -Check	06/06/2024	100025	BROWNSTEIN HYATT F...	(24,172.98)
Bill Pmt -Check	06/06/2024	100026	City of Camarillo	(79.44)
Bill Pmt -Check	06/06/2024	100027	Dial Security	(426.41)
Bill Pmt -Check	06/06/2024	100028	Diener's Electric	(13,876.32)
Bill Pmt -Check	06/06/2024	100029	E.J. Harrison & Sons	(220.48)
Bill Pmt -Check	06/06/2024	100030	Grainger	(227.58)
Bill Pmt -Check	06/06/2024	100031	J.VEGA ENGINEERING, ...	(831,345.00)
Bill Pmt -Check	06/06/2024	100032	McCrometer	(348.48)
Bill Pmt -Check	06/06/2024	100033	Michael K. Nunley & Ass...	(67,654.94)
Bill Pmt -Check	06/06/2024	100036	Pitney Bowes Global Fin...	(194.86)
Bill Pmt -Check	06/06/2024	100037	Prudential Overall Supply	(56.91)
Bill Pmt -Check	06/06/2024	100038	STREAMLINE	(355.00)
Bill Pmt -Check	06/06/2024	100039	U S Bank Payment Center	(1,692.45)
Bill Pmt -Check	06/06/2024	100040	Underground Service Alert	(34.50)
Bill Pmt -Check	06/06/2024	100041	Walton Motors & Contro...	(19,375.39)
Paycheck	06/10/2024	DD18...	Daniel J Vasquez	
Paycheck	06/10/2024	DD18...	Nancy M Lawrence	
Paycheck	06/10/2024	100044	John S. Broome	(277.05)
Paycheck	06/10/2024	100045	Peter W Hansen	(277.05)
Paycheck	06/10/2024	100046	Thomas P Vujovich	(277.05)
Paycheck	06/10/2024	100043	John Menne	(184.70)
Paycheck	06/10/2024	DD18...	Jared Bouchard	
Paycheck	06/10/2024	DD18...	Paul A Otero	
Liability Check	06/10/2024		QuickBooks Payroll Serv...	(14,380.65)
Paycheck	06/24/2024	DD18...	Nancy M Lawrence	
Paycheck	06/24/2024	DD18...	Paul A Otero	
Paycheck	06/24/2024	DD18...	Daniel J Vasquez	
Paycheck	06/24/2024	DD18...	Jared Bouchard	
Liability Check	06/24/2024		QuickBooks Payroll Serv...	(14,064.73)
Bill Pmt -Check	06/25/2024	100047	Access Information Man...	(542.44)
Bill Pmt -Check	06/25/2024	100048	AIRGAS USA, LLC	(50.28)
Bill Pmt -Check	06/25/2024	100049	Arnold, LaRochelle, Etal	(1,792.00)
Bill Pmt -Check	06/25/2024	100050	AT&T Mobility	(104.84)
Bill Pmt -Check	06/25/2024	100051	BROWNSTEIN HYATT F...	(19,689.03)
Bill Pmt -Check	06/25/2024	100052	City of Camarillo	(70.64)
Bill Pmt -Check	06/25/2024	100053	Culligan of Ventura Cou...	(68.32)
Bill Pmt -Check	06/25/2024	100054	Dial Security	(72.00)
Bill Pmt -Check	06/25/2024	100055	E.J. Harrison & Sons	(220.48)
Bill Pmt -Check	06/25/2024	100056	Eide Bailly LLP	(1,221.89)
Bill Pmt -Check	06/25/2024	100057	McCrometer	(321.75)
Bill Pmt -Check	06/25/2024	100058	Michael K. Nunley & Ass...	(52,309.90)
Bill Pmt -Check	06/25/2024	100059	Pitney Bowes Global Fin...	(194.86)

Pleasant Valley County Water District
Meeting Bank Accounts Register
As of July 26, 2024

<i>Type</i>	<i>Date</i>	<i>Num</i>	<i>Name</i>	<i>Amount</i>
Bill Pmt -Check	06/25/2024	100062	Prudential Overall Supply	(56.91)
Bill Pmt -Check	06/25/2024	100063	RICOH USA, INC	(104.49)
Bill Pmt -Check	06/25/2024	100064	SOARES, SANDALL & P...	(527.00)
Bill Pmt -Check	06/25/2024	100065	UWCD	(153,523.13)
Bill Pmt -Check	06/25/2024	100066	XIO, INC.	(11,064.00)
Bill Pmt -Check	06/26/2024	100068	Camrosa Water District	(186,261.89)
Bill Pmt -Check	06/27/2024	100069	FCGMA	(12,930.89)
Bill Pmt -Check	06/28/2024	100070	Actuarial Retirement Ser...	(550.00)
Check	07/03/2024	EFT	CalPERS	(8,359.96)
Check	07/03/2024	EFT	CalPERS-Retirement	(200.00)
Paycheck	07/05/2024	DD18...	Daniel J Vasquez	
Paycheck	07/05/2024	DD18...	Nancy M Lawrence	
Paycheck	07/05/2024	DD18...	Paul A Otero	
Paycheck	07/05/2024	DD18...	Jared Bouchard	
Liability Check	07/05/2024		QuickBooks Payroll Serv...	(14,424.37)
Bill Pmt -Check	07/21/2024	100071	J.VEGA ENGINEERING, ...	(1,151,030.00)
Paycheck	07/22/2024	DD18...	Daniel J Vasquez	
Paycheck	07/22/2024	DD18...	Nancy M Lawrence	
Paycheck	07/22/2024	DD18...	Paul A Otero	
Paycheck	07/22/2024	DD18...	Jared Bouchard	
Liability Check	07/22/2024		QuickBooks Payroll Serv...	(14,544.45)
Bill Pmt -Check	07/25/2024	100072	Access Information Man...	(542.44)
Bill Pmt -Check	07/25/2024	100073	ACWA/JPIA	
Bill Pmt -Check	07/25/2024	100074	AIRGAS USA, LLC	(50.28)
Bill Pmt -Check	07/25/2024	100075	Arnold, LaRochelle, Etal	(1,568.00)
Bill Pmt -Check	07/25/2024	100076	AT&T Mobility	(104.89)
Bill Pmt -Check	07/25/2024	100077	Atlantis Utility Inc	(232.78)
Bill Pmt -Check	07/25/2024	100078	BONDY GROUNDWATE...	(187.50)
Bill Pmt -Check	07/25/2024	100079	Camrosa Water District	(180,303.05)
Bill Pmt -Check	07/25/2024	100080	Castle Cleaning Services	(420.00)
Bill Pmt -Check	07/25/2024	100081	Culligan of Ventura Cou...	(68.32)
Bill Pmt -Check	07/25/2024	100082	Dial Security	(77.00)
Bill Pmt -Check	07/25/2024	100083	Diener's Electric	(252.00)
Bill Pmt -Check	07/25/2024	100084	E.J. Harrison & Sons	(229.46)
Bill Pmt -Check	07/25/2024	100085	Eide Bailly LLP	(918.75)
Bill Pmt -Check	07/25/2024	100086	FGL Environmental	(188.00)
Bill Pmt -Check	07/25/2024	100087	Hands-On Consultations	(159.00)
Bill Pmt -Check	07/25/2024	100088	LAFCO	(3,803.00)
Bill Pmt -Check	07/25/2024	100089	Michael K. Nunley & Ass...	(1,893.50)
Bill Pmt -Check	07/25/2024	100090	Prudential Overall Supply	(455.28)
Bill Pmt -Check	07/25/2024	100091	STREAMLINE	(355.00)
Bill Pmt -Check	07/25/2024	100092	U S Bank Payment Center	(546.00)
Bill Pmt -Check	07/25/2024	100093	Underground Service Alert	(24.00)
Bill Pmt -Check	07/25/2024	100094	UWCD	(865.03)
Check	07/25/2024	eft	CalPERS-Retirement	(200.00)
Check	07/25/2024	et	CalPERS-Retirement	(79.33)
Check	07/25/2024	eft	CalPERS-Retirement	(3,111.42)
Check	07/25/2024	eft	CalPERS-Retirement	(506.16)
Check	07/25/2024	eft	CalPERS-Retirement	(515.26)
Check	07/25/2024	eft	CalPERS-Retirement	(1,988.30)
Check	07/25/2024	eft	CalPERS-Retirement	(2,042.97)
Check	07/25/2024	eft	CalPERS	(7,809.02)
Check	07/25/2024	eft	WEX BANK	(1,435.56)
Bill Pmt -Check	07/25/2024	100095	ACWA/JPIA	(2,347.98)

9:23 AM

07/26/24

Accrual Basis

Pleasant Valley County Water District
Meeting Bank Accounts Register
As of July 26, 2024

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Bill Pmt -Check	07/25/2024	100096	ACWA/JPIA	(531.24)
Bill Pmt -Check	07/25/2024	100097	ACWA/JPIA	(470.42)
Total 1010 · Pacific Western-Checking				(2,880,868.98)
Total 1000 · Cash				(2,880,868.98)
TOTAL				<u>(2,880,868.98)</u>