

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 November 15th, 2022, @ 10:00 a.m. at the District Office located at 154 S. Las Posas Road, Camarillo, CA 93010-8570.

In accordance with the Governor's Executive Order N-29-20 and the Ventura County Stay Well at Home Order resulting from the Novel Coronavirus the Meeting will be held virtually using the ZOOM platform by calling +1 669 444 9171 US and entering Meeting ID 893 7175 2758 or Join Zoom Meeting Virtually: Join Zoom Meeting <https://us06web.zoom.us/j/89371752758>

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 Chairman 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. **August 30th, 2022 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. **Ratification of Checks** The Board will review and ratify checks issued and funds transferred for the period September 22nd, 2022 through November 10th, 2022.
Recommendation: Approve
- B. **CONSIDER RESOLUTION 22-06** authorizing the continuation of remote meetings.
Recommendation: Authorize Resolution 22-06 - A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY COUNTY WATER DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNER'S EXECUTIVE ORDER N-29-20 ON March 17, 2020, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF PLEASANT VALLEY COUNTY WATER DISTRICT FOR THE PERIOD November 15, 2022, until December 15th, 2022, PURSUANT TO BROWN ACT PROVISIONS
- C. **FY 21/22 AUDIT SERVICES** with Fanning and Kharr in the amount not to exceed 19k.
Recommendation: Review and Approve the engagement letter with Fanning and Kharr for an amount not to exceed 19k for FY 21/22 Audit Services.
- D. **CONSIDER PLEASANT VALLEY COUNTY WATER DISTRICT PRIVATE RESERVOIR STORAGE PROGRAM PILOT AGREEMENT(S)**
Recommendation: Authorize Pilot Program Agreements with 2 Parties Reiter Brothers and Guadalupe Mutual Water Company

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:

- A. Conference with legal counsel-potential/anticipated litigation. Subdivision (d) of Section 54956.9 of *California Government Code*. (One case)

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Mathews & Zirbel, LLP

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>

A handwritten signature in blue ink, appearing to read 'J. Bouchard', is written over the printed name and title.

Jared Bouchard
General Manager

DIRECTORS

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Craig R. Kaihara

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LLP

MINUTES OF SPECIAL MEETING OF THE
BOARD OF DIRECTORS
PLEASANT VALLEY COUNTY WATER DISTRICT HELD
Tuesday August 30th, 2022 @ 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 August 30th, 2022 @ 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 10:04 a.m. by Board President Vujovich.

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

Agenda #2- Roll Call

Attendance at the meeting was as follows:

Directors Present:

Thomas P. Vujovich, Jr., President

Director John Menne (arrived at 10:10 a.m.)

Director John Broome

Director Craig Kaihara

Director Peter Hansen

Directors Absent:

None

Staff Present: John Matthews, Attorney

Jared Bouchard, General Manager

Agenda #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 Hansen. Motion passed unanimously with a 4-0 vote and the agenda was approved as presented.

Ayes: -4- Directors: Vujovich, Broome, Kaihara, Hnasen

Ney's: -0-

Absent: -1- Menne

Agenda item #5 – Approval of Minutes

A motion to approve the minutes of the Special Board meeting held on June 7th, 2022, was made by Director Kaihara and seconded by Director Hansen. Motion passed unanimously with a 4-0 vote, and minutes were approved as presented.

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

Ney's: -0-

Absent: -1- Menne

Agenda item #6 -Open Forum

Public comment: A letter of public comment was received by Tom Deardorff on August 29, 2022 appended to these minutes. Jurgen Gramkow addressed the board expressing opposition for the Supplemental Water Availability Ordinance 22-01. Greg Lewis addressed the board expressing support of the Supplemental Water Availability Ordinance 22-01. General Comments were made by Luis Calderon, Danny Pereira and Daniel Naumann.

Agenda Item #7 – 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.

The Board concluded Closed session at 10:25 a.m. General and Special counsel did not have any discussion on potential litigation and no specific action was taken.

Agenda Item #8- Action Items

- A. Consider Resolution 22-05 authorizing the continuation of remote meetings.

A motion to authorize Resolution 22-05 authorizing the continuation of remote meetings was made by Director Broome; seconded by Director Kaihara. Motion passed unanimously with a 4-0 vote.

Ayes: -4- Directors: Vujovich, Broome, Kaihara, Hansen,
Ney's: -0-
Absent: -1- Menne

B. First Reading of Ordinance 22-01 Pleasant Valley County Water District Ordinance establishing Supplemental Water Availability.

First Reading of Ordinance 22-01 establishing Supplemental Water Availability was preformed, a motion to set public hearing, second reading and adoption of Ordinance 22-01 was set for September 27th, 2022 @ 10:00a.m. was made by Director Broome, seconded by Director Kaihara. Motion passed unanimously with a 5-0 vote.

Ayes: 5-Directors: Vujovich, Menne, Broome, Kaihara, Hansen
Ney's: -0-
Absent: -0-

C. Consider Annual Audit for fiscal year ended June 30, 20201 Independent Auditors Report. Independent Auditors report for fiscal year 20-21 was presented, reviewed, and approved as presented. Motion to approve was made by Director Kaihara, seconded by Director Menne. Motion passed unanimously with a 5-0 vote.

Ayes: 5-Directors: Vujovich, Menne, Broome, Kaihara, Hansen
Ney's: -0-
Absent: -0-

D. Consider FY 2022/2023 Budget

FY Budget 22/23 was presented and reviewed. A Motion to approve FY Budget 22/23 retroactive to July 1, 2022, was made by Director Broome, seconded by Director Kaihara. Motion approved unanimously with a 5-0 vote.

Ayes: 5-Directors: Vujovich, Menne, Broome, Kaihara, Hansen
Ney's: -0-
Absent: -0-

E. First Reading of Ordinance 22-02 Pleasant Valley County Water District an Ordinance Adjusting Fees Related to the Provisions of Water Service

First Reading of Ordinance 22-02 an Ordinance Adjusting Fees Related to the Provisions of Water Service was preformed, a motion to set public hearing, second reading and adoption of Ordinance 22-02 was set for September 27th, 2022 @ 10:00a.m. was made by Director Broome, seconded by Director Kaihara. Motion passed unanimously with a 5-0 vote.

Ayes: 5-Directors: Vujovich, Menne, Broome, Kaihara, Hansen

Ney's: -0-

Absent: -0-

F. Consider Proposal from Raftelis Financial Consultant

Proposal from Raftelis Financial was presented and reviewed. A motion was made by Director Menne, seconded by Director Broome, approving General Manager Bouchard to execute consultant contact with Raftelis Financial Consultants Inc. to perform a 5 Year Water Rate Study in an amount not to exceed \$55,000.00. Motion passed unanimously with a 5-0 vote.

Ayes: 5-Directors: Vujovich, Menne, Broome, Kaihara, Hansen

Ney's: -0-

Absent: -0-

G. Ratification of Checks

A motion was made by Director Hansen, seconded by Director Kaihara to ratify the checks issued and funds transferred since 6-4-2022. The Motion passed unanimously with a 5-0 vote and a list of checks ratified is appended to these minutes.

Ayes: 5- Directors: Vujovich, Menne, Broome, Kaihara, Hansen

Ney's: -0-

Absent: -0-

Agenda Item #9 - General Manager Comments

General Manager Bouchard updated the Board on general business of the district.

Agenda Item #10 – Other Business

No other business to report.

Agenda Item #11 – Adjournment

The meeting was adjourned upon a motion duly made seconded, and carried unanimously at 11:53 a.m.

Respectfully Submitted:

Jared Bouchard, General Manager

Minutes Approval:

Thomas Vujovich, Board President

I was hoping to have more time to review and prepare comments and discuss this with our farming partners, landlords and advisors before your meeting. But, getting notice on Saturday morning for a Tuesday morning meeting makes it tough. I would have hoped PVCWD would try to do a better job of consensus building on such an important topic. I can not attend the meeting, but was hoping the Board would address the following questions:

1. Conflicts of Interest/Notice. The board members all have a conflict of interest. In short, it is reasonable foreseeable that their decision will have a material effect on their own economic interest. Because they all have a conflict, would it not be more wise to recuse themselves and have every owner of land in the district vote on this policy? This action is a complete redo of how PVCWD does business and should involve a vote of landowners. In addition, the land in PVCWD is often owned by persons living in other communities (a fact set forth in the California Water Code). And, the owners of the land within PVCWD are the ones primarily concerned with the district and the ones who will bear the cost your actions. Your notice system is not reasonably intended to reach these people. Indeed, many of our landlords do not live in the county and do not know of your intended actions. Your board and legal counsel know full well that the landowners do not live in this county. Providing notice in a local paper is not reasonably likely to inform them of your intent to alter the entire PVCWD water delivery policy and systems. The Water Code specifically requires you to get a vote from landowners.

2. Discriminatory Pricing/Availability. What law allows PVCWD to treat each customer differently? Clearly, there is a big debate about what is "fair" for limiting water use. That is a separate issue. Before we get there, I see no legal pathway that allows PVCWD to create a system of limitation where one customer pays a different rate for the same quantity of water as another customer and/or gets their water limited at a different volume amount as another customer. You are legally limited to treating every customer the same on both pricing and availability.

3. Adjudication. Your new policy effectively adjudicates the PVCWD portion of the basin as you are using customer's water rights as the underpinning of your policy. Neither FCGMA nor PVCWD have the legal right to adjudicate water use. Again, it might be the "fairest" system, but there is no legal right for PVCWD to take this action using this process.

These are my main concerns with the policy and process the board is considering. Clearly, these are tough issues. I want to ensure we get the consensus of the landowners - and I do not see that happening with the the proposed policy and process by which this issue is being considered.

Thank you for your time and consideration.

Tom Deardorff, II
Deardorff Family Farms
P.O. Box 1188
Oxnard, CA 93032
805.487.7801 ext. 107

RECEIVED

AUG 29 2022

BY: 

Pleasant Valley County Water District
Meeting Bank Accounts Register
As of November 10, 2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
1000 · Cash				
1010 · Pacific Western-Checking				
Paycheck	10/03/2022	DD16...	Daniel J Vasquez	
Paycheck	10/03/2022	DD16...	Paul A Otero	
Paycheck	10/03/2022	DD16...	Jared Bouchard	
Paycheck	10/03/2022	DD16...	Nancy M Lawrence	
Liability Check	10/03/2022		QuickBooks Payroll Serv...	(14,652.42)
Bill Pmt -Check	10/07/2022	9342	Access Information Man...	(463.66)
Bill Pmt -Check	10/07/2022	9343	Arnold, LaRochelle, Etal	(8,532.00)
Bill Pmt -Check	10/07/2022	9344	Camrosa Water District	(115,233.99)
Bill Pmt -Check	10/07/2022	9345	City of Camarillo	(77.95)
Bill Pmt -Check	10/07/2022	9346	Culligan of Ventura Cou...	(127.50)
Bill Pmt -Check	10/07/2022	9347	Dial Security	(72.00)
Bill Pmt -Check	10/07/2022	9348	E.J. Harrison & Sons	(200.05)
Bill Pmt -Check	10/07/2022	9349	FGL Environmental	(163.00)
Bill Pmt -Check	10/07/2022	9350	FRONTIER	(178.00)
Bill Pmt -Check	10/07/2022	9351	Pitney Bowes Global Fin...	(176.12)
Bill Pmt -Check	10/07/2022	9352	Prudential Overall Supply	(151.74)
Bill Pmt -Check	10/07/2022	9353	Ranch Systems Inc	(1,335.00)
Bill Pmt -Check	10/07/2022	9354	RICOH USA, INC	(111.98)
Bill Pmt -Check	10/07/2022	9355	STREAMLINE	(300.00)
Bill Pmt -Check	10/07/2022	9356	U S Bank Payment Center	(2,341.98)
Bill Pmt -Check	10/07/2022	9357	Underground Service Alert	(45.00)
Bill Pmt -Check	10/07/2022	9358	XIO, INC.	(584.00)
Check	10/10/2022	eft	SCE/Payment Processing	(124,249.47)
Bill Pmt -Check	10/10/2022	9359	BROADBAND MICROWA...	(129.00)
Bill Pmt -Check	10/10/2022	9360	Michael K. Nunley & Ass...	(8,452.50)
Bill Pmt -Check	10/10/2022	9361	Michael K. Nunley & Ass...	(38,812.51)
Bill Pmt -Check	10/10/2022	9362	Michael K. Nunley & Ass...	(237.00)
Paycheck	10/11/2022	DD16...	Jared Bouchard	
Liability Check	10/11/2022		QuickBooks Payroll Serv...	(2,536.02)
Paycheck	10/17/2022	DD16...	Daniel J Vasquez	
Paycheck	10/17/2022	DD16...	Jared Bouchard	
Paycheck	10/17/2022	DD16...	Nancy M Lawrence	
Paycheck	10/17/2022	DD16...	Paul A Otero	
Paycheck	10/17/2022	9363	Craig R Kaihara	(184.70)
Paycheck	10/17/2022	9364	John Menne	(184.70)
Paycheck	10/17/2022	9365	John S. Broome	(184.70)
Paycheck	10/17/2022	9366	Peter W Hansen	(184.70)
Paycheck	10/17/2022	9367	Thomas P Vujovich	(184.70)
Liability Check	10/17/2022		QuickBooks Payroll Serv...	(15,293.44)
Paycheck	10/31/2022	DD16...	Nancy M Lawrence	
Paycheck	10/31/2022	DD16...	Daniel J Vasquez	
Paycheck	10/31/2022	DD16...	Jared Bouchard	
Paycheck	10/31/2022	DD16...	Paul A Otero	
Liability Check	10/31/2022		QuickBooks Payroll Serv...	(15,216.30)
Bill Pmt -Check	10/31/2022	9368	ACWA/JPIA	(2,556.07)
Bill Pmt -Check	10/31/2022	9369	AIRGAS USA, LLC	(48.78)
Bill Pmt -Check	10/31/2022	9370	Association of California ...	(10,325.00)
Bill Pmt -Check	10/31/2022	9371	AT&T Mobility	(97.85)
Bill Pmt -Check	10/31/2022	9372	BROWNSTEIN HYATT F...	(14,138.47)
Bill Pmt -Check	10/31/2022	9373	City of Camarillo	(71.51)
Bill Pmt -Check	10/31/2022	9374	FGL Environmental	(163.00)
Bill Pmt -Check	10/31/2022	9375	Promaid, Inc.	(210.00)
Bill Pmt -Check	10/31/2022	9376	Prudential Overall Supply	(108.58)
Bill Pmt -Check	10/31/2022	9377	SOARES, SANDALL & P...	(8,067.12)

9:33 AM

11/10/22

Accrual Basis

Pleasant Valley County Water District
Meeting Bank Accounts Register
As of November 10, 2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Bill Pmt -Check	10/31/2022	9378	STREAMLINE	(300.00)
Bill Pmt -Check	10/31/2022	9379	UWCD	(26,000.00)
Bill Pmt -Check	10/31/2022	9381	BONDY GROUNDWATE...	(281.25)
Bill Pmt -Check	10/31/2022	9382	E.J. Harrison & Sons	(200.05)
Bill Pmt -Check	10/31/2022	9383	XIO, INC.	(584.00)
Total 1010 · Pacific Western-Checking				(413,747.81)
Total 1000 · Cash				(413,747.81)
TOTAL				<u>(413,747.81)</u>

DIRECTORS

Peter W. Hansen

Craig R. Kaihara

Thomas P. Vujovich, Jr.

John S. Broome

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November 15th, 2022 SPECIAL MEETING

TO: BOARD OF DIRECTORS

FROM: Nancy Lawrence, Office Staff

SUBJECT: Consider Resolution 22-06 Authorizing the Continuation of Remote Meetings- A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY COUNTY WATER DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNER'S EXECUTIVE ORDER N-29-20 ON March 17, 2020, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF PLEASANT VALLEY COUNTY WATER DISTRICT FOR THE PERIOD November 15th, 2022, until December 15th, 2022 PURSUANT TO BROWN ACT PROVISIONS.

AGENDA ITEM: 7B

The Governor has signed Assembly Bill 361 requiring an approved Resolution justifying the need to continue virtual meetings as the risk of in-person meetings would be too great for the common health and safety of the community.

The attached Resolution 22-06 would become effective November 15th, 2022, and remain effective until December 15th, 2022, if adopted by the Board.

Recommendation: Authorize Resolution 22-06

DIRECTORS

Peter W. Hansen

Craig R. Kaihara

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LLP

RESOLUTION NO. 22-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY COUNTY WATER DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR'S EXECUTIVE ORDER N-29-20 ON March 17, 2020, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF PLEASANT VALLEY COUNTY WATER DISTRICT FOR THE PERIOD November 15th, 2022, until December 15th, 2022 PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the Pleasant Valley County Water District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of Pleasant Valley County Water District legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

WHEREAS, emergency conditions persist in the District, specifically, On March 4, 2020 the Governors Office Issued a State of Emergency Order related to the Covid 19 Virus and that order remains effective at the time of adoption of this Resolution and

WHEREAS, On September 17, 2021 Order of the Ventura County Health Officer Extending August 20, 2021 Order Requiring All Individuals in the County to Wear Face Coverings in All Indoor Public Settings and Businesses for the Control of COVID-19; and

WHEREAS, the Board of Directors does hereby find that the continued risk of Covid Infection remains significantly higher than stated public health goals, **AND**, the Pleasant Valley County Water District Board Room is not sufficient in size to allow for appropriate social distancing has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to affirm a local emergency exists and re-ratify the proclamation of state of emergency by the Governor of the State of California]; and

WHEREAS, as a consequence of the local emergency persisting, the Board of Directors does hereby find that the legislative bodies of Pleasant Valley County Water District shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, All Meetings will be conducted to ensure maximum ability for the public to continue to participate, through publication of meeting agendas containing the meeting ID link of all remote meetings, allowing members of the public to both listen and provide comment on any and all business being conducted before the legislative body;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF PLEASANT VALLEY COUNTY WATER DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Persists. The Board of Directors hereby considers the conditions of the state of emergency in the District and proclaims that a local emergency persists throughout the District, and

Section 3. Re-ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020

Section 4. Remote Teleconference Meetings. The General Manager and legislative bodies of Pleasant Valley County Water District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) December 15th, 2022, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of Pleasant Valley County Water District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of Pleasant Valley County Water District, this 15th day of November 2022, by the following vote: 5-0

AYES: BROOME, HANSEN, KAIHARA, VUJOVICH, MENNE

NOES: -0-

ABSENT: -0-

ABSTAIN: -0-

Board President
Thomas Vujovich

General Manager
Jared Bouchard

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November 15th, 2022 SPECIAL MEETING

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

Subject: FY 2021/2022 AUDIT SERVICES

AGENDA ITEM: 7C

Attached is the proposed engagement letter prepared by the CPA Firm Fanning and Karrh to perform the annual audit of PVCWD for fiscal year 2021/2022.

The engagement letter describes the work to be performed in conformance with public accounting/ auditing guidelines and principals. Fanning and Karrh proposes to perform the annual audit for an amount not to exceed 19k.

Recommendation: Review and approve the engagement letter with Fanning and Karrh for an amount not exceed 19k for Fiscal Year 21/22 Audit Services.



Fanning & Karrh

Certified Public Accountants

A Professional Corporation

POBox 7464
Ventura, California 93006
Telephone (805) 654-0450

August 29, 2022

To the Board of Directors and management of
Pleasant Valley County Water District:

We are pleased to confirm our understanding of the services we are to provide Pleasant Valley County Water District (District) for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements and the disclosures, which collectively comprise the basic financial statements of Pleasant Valley County Water District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Cost Sharing Defined Benefit Pension Plan – Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions
- 3) Schedule of Changes in the Net OPEB Liability and Related Ratios

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill the District for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Pleasant Valley County Water District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of Pleasant Valley County Water District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve

the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations or schedules we request and will locate any documents selected by us for testing.

Cynthia Fanning is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately November 7, 2022.

Our fee estimate anticipates keeping our time to a reasonable minimum by maximizing the participation of your personnel in routine aspects of the audit, such as preparation of schedules and analyses. The professional fees for our services described above will not exceed \$19,000. You will also be billed for travel and other out-of-pocket costs such as report production, typing, postage, etc. Additional expenses will not exceed \$250 per year.

Estimating the fees for work to be performed is extremely difficult to do; however, we are willing to perform

the proposed engagement with the understanding that our fees will not exceed the above maximum estimate unless unforeseen circumstances arise. If a circumstance such as this arises, we will advise you as soon as possible and obtain agreement on how we should proceed. Should the engagement require less time than is presently anticipated, our fees would be reduced accordingly. Our fees for any additional services you may request will be mutually agreed upon before we commence work.

Reporting

We will issue a written report upon completion of our audit of Pleasant Valley County Water District's financial statements. Our report will be addressed to the Board of Directors of Pleasant Valley County Water District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to continue to be of service to Pleasant Valley County Water District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

Fanning & Karrh, CPAs



Cynthia L. Fanning

RESPONSE:

This letter correctly sets forth the understanding of Pleasant Valley County Water District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____