



SCOTTS VALLEY WATER DISTRICT

AGENDA PACKET

REGULAR BOARD MEETING

8/8/24 at 6:00 p.m.

Santa Margarita Community Room
2 Civic Center Drive, Scotts Valley, California

This meeting is conducted in a hybrid setting.

Public participation is encouraged. Members of the public may attend in person or remotely through this link <https://us06web.zoom.us/j/86757235890> or by phone: 253-215-8782 Meeting ID: 867 5723 5890.

The public has opportunities to make comments throughout the meeting: to comment online, use the raise hand option, by phone press *9.

BOARD OF DIRECTORS

Wade Leishman, President

Danny Reber, Vice President

Bill Ekwall, Director

Chris Perri, Director

Ruth Stiles, Director

Alex Schulz, Associate Director

Jasmin Schulz, Associate Director

David McNair, General Manager

Water Industry Acronyms

AF – Acre Foot

AFY – Acre Foot per Year

ACWA – Association of California Water Agencies

ACWA JPIA – ACWA Joint Powers Insurance Authority

AWWA – American Water Works Association

BMP – Best Management Practices

CCR – Consumer Confidence Report

CD – Certificate of Deposit

CEQA - California Environmental Quality Act

CSDA – California Special District Association

DHS – Department of Health Services

DWR – Department of Water Resources

EIR – Environmental Impact Report

EPA – Environmental Protection Agency

FY – Fiscal Year

GASB – Governmental Accounting Standards Board

IRWM – Integrated Regional Water Management

JPA – Joint Powers Agreement

LAIF – Local Agency Investment Fund

LAFCO – Local Agency Formation Commission

LID – Low Impact Development

MCL – Maximum Containment Level

MGD – Million Gallons per Day

MGY – Million Gallons per Year

MOU – Memorandum of Understanding

O&M – Operations and Maintenance

PERS – Public Employees Retirement System

PHG – Public Health Goal

PPB – Parts Per Billion

PRV – Pressure Relief Valve

PVC Pipe – Polyvinyl Chloride Pipe

RWMF – Regional Water Management Foundation

RFP – Request for Proposals

ROW – Right-of-way

RWQCB – Regional Water Quality Control Board

SCWD – Santa Cruz Water Department (City of)

SDWA – Safe Drinking Water Act

SGMA – Sustainable Groundwater Management Act

SLVWD – San Lorenzo Valley Water District

SMGWA – Santa Margarita Groundwater Agency

SqCWD – Soquel Creek Water District

SWRCB – State Water Resources Control Board

TP – Treatment Plant

WY – Water Year



SCOTTS VALLEY WATER DISTRICT

BOARD OF DIRECTORS
PRESIDENT Wade Leishman
VICE PRESIDENT Danny Reber
Bill Ekwall
Chris Perri
Ruth Stiles

Board of Director

ASSOCIATE DIRECTORS
Alex Schulz
Jasmin Schulz

Regular Meeting
8/8/24 at 6:00 p.m.

GENERAL MANAGER
David McNair

Santa Margarita Community Room
2 Civic Center Drive, Scotts Valley, California

Agenda

This meeting is conducted in a hybrid setting. Public participation is encouraged, members of the public may attend in person, remotely through this link <https://us06web.zoom.us/j/86757235890> or by phone: 253-215-8782 Meeting ID: 867 5723 5890. The public has opportunities to make comments throughout the meeting. To comment online, use the raise hand option, by phone press *9. If experiencing technological difficulties online, join the meeting via phone.

1. Convene

- 1.1. Call to Order and Roll Call
- 1.2. Pledge of Allegiance and Invocation
- 1.3. Closed Session Report
- 1.4. Additions/Deletions to the Agenda
- 1.5. Oral Communications

2. Presentation

- 2.1. [Communications and Community Outreach Report](#)

3. Administrative

Items are informational in nature and do not include an agenda report.

3.1. [Committee and Other Agency Meeting Reports](#)

- Engineering and Water Resource Committee (none)
- Finance & Personnel Committee 7/17/24
- Executive & Public Affairs Committee 7/17/24
- Santa Margarita Groundwater Agency Board (none)

4. Consent

Items are routine in nature, may include agenda reports and be approved by one motion.

4.1. Approval of Minutes – Regular Board Meeting 6/13/24

Recommendation: Approve the minutes of the 6/13/24 Board Meeting.

5. Public Hearings (None)

Items include an agenda report with recommendation, an oral staff report or presentation.

6. Business

Items are complex in nature, considered individually, and each item includes an agenda report with recommendation and an oral staff report or presentation.

6.1. Exempt Employee Salary Adjustments

Recommendation: Approve the compensation adjustments for Finance and Customer Service Manager, Operations Manager, and Executive Assistant/Board Clerk classifications.

6.2. Contract for Professional Audit Services

Recommendation: Authorize the General Manager to execute an agreement with Nigro & Nigro PC to provide professional audit services for the fiscal years ending June 30, 2024, 2025, and 2026 with an option to renew the agreement for two (2) additional one-year periods.

7. Staff Reports

7.1. Legal

District Counsel – oral

7.2. Administrative

General Manager – oral

7.3. Finance

Finance Manager - oral

Q4 Financials

7.4. Operations

Operations Report – oral

8. Directors Reports

Travel and Meetings

9. Written Correspondence (None)

10. Community Relations

June Newsletter

SLVWD Grant Support

4th of July

11. Closed Session

Legal Council Options

General Manager Compensation

12. Report on Closed Session and Additional Items (None)

13. Future Items

14. Meetings and Event Calendar

Board Meetings

09/12/24

10/10/24

11/14/24

Committee Meetings

08/28/24 Finance and Personnel

08/26/24 Engineering and Water Resources

10/23/24 Executive and Public Affairs

Santa Margarita Groundwater Agency

Board Meeting 08/22/24

15. Events (None)

16. Adjourn

AVAILABILITY OF PUBLIC RECORDS PROVIDED TO THE BOARD OF DIRECTORS: THE DISTRICT MAKES ANY PUBLIC RECORD PROVIDED TO THE BOARD OF DIRECTORS AVAILABLE FOR PUBLIC REVIEW AT WWW.SVWD.ORG AND AT THE DISTRICT OFFICE DURING NORMAL BUSINESS HOURS AT THE SAME TIME IT IS PROVIDED TO THE BOARD OF DIRECTORS.

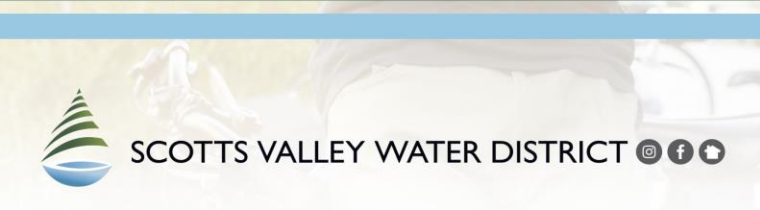
PUBLIC ACCESS – ACCOMMODATIONS UNDER THE ADA: PURSUANT TO TITLE II OF THE AMERICANS WITH DISABILITIES ACT OF 1990, THE DISTRICT REQUESTS THAT ANY PERSON IN NEED OF ANY TYPE OF SPECIAL EQUIPMENT, ASSISTANCE OR ACCOMMODATION(S) IN ORDER TO EFFECTIVELY COMMUNICATE AT THIS MEETING MAKE A REQUEST AT THE ABOVE ADDRESS OR BY CALLING (831) 438-2363 AT LEAST THREE (3) WORKING DAYS BEFORE THE MEETING TO ALLOW TIME TO MAKE ARRANGEMENTS.

Community Outreach & Communications

Aug. 8, 2024 UPDATE



SIGN UP FOR TEXT ALERTS
 Register for WaterSmart and sign up to receive text alerts to stay up-to-date on your water usage!
www.svwd.org/WaterSmart



SCOTTS VALLEY WATER DISTRICT

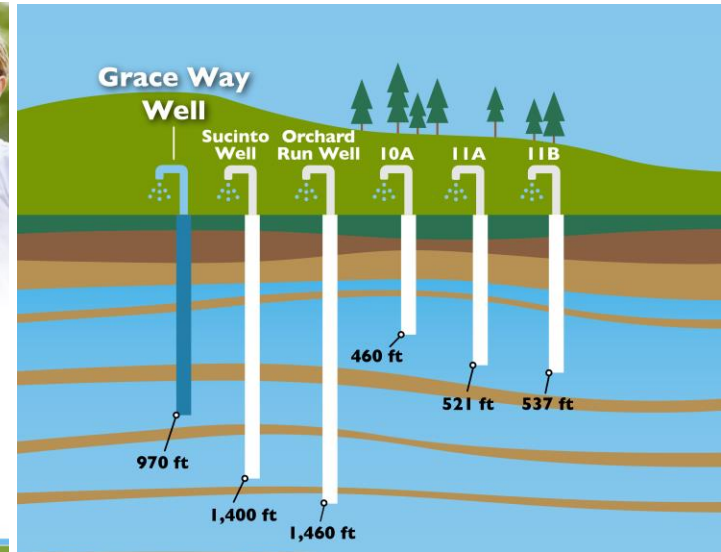
WATER QUALITY REPORT 2023

SCOTTS VALLEY WATER DISTRICT

SCOTTS VALLEY WATER QUALITY MAKES THE GRADE

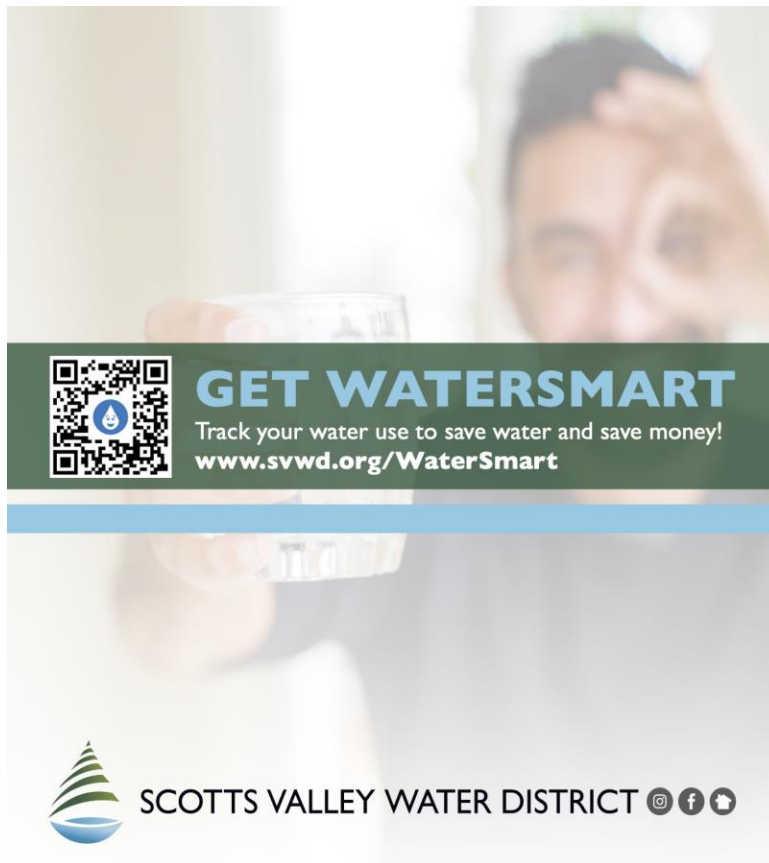
This annual Consumer Confidence Report on water quality shows that last year, as in years past, the District's water met all State and Federal primary drinking water standards. Included in the report is information about the source water quality and treated water quality. It also explains how the water is treated and tested to ensure that it is always safe and refreshing to drink.

- Start with a Local Water Supply**
 Drinking water comes from six wells pumping from the Lompoc and Buena aquifers, which are part of the Santa Margarita Groundwater Basin.
- Treat to Provide High-Quality Water**
 The Lompoc and Buena aquifers are naturally high in iron and manganese. The District operates three treatment facilities that utilize oxidation and filtration to reduce these constituents and produce safe, high-quality water.
- Test to Ensure Quality**
 The District's state-certified water operators monitor the water system 24 hours a day, 7 days a week, to ensure the reliability and safety of our water. Depending on the constituents, the District conducts numerous tests on a daily, weekly, monthly, quarterly and annual basis.
- Providing Customers with Safe, Reliable, High-Quality Water is the District's Top Priority**
 Este informe contiene información muy importante sobre su agua potable. Tradúzcala o hable con alguien que lo entienda bien.



What follows is an update on activities in support of the goal to engage the community to increase visibility of District activities and advance public awareness on water matters.

WaterSmart Promotion



- Encouraged enrollment through social media, advertising, newsletter content and videos
- Promoted WaterSmart on digital platforms including Spotify and YouTube to increase usage of the platform

Swag

Created District-branded give-away items for use at the Fourth of July Parade and the upcoming Art, Wine & Beer Festival, as well as general customer service use.



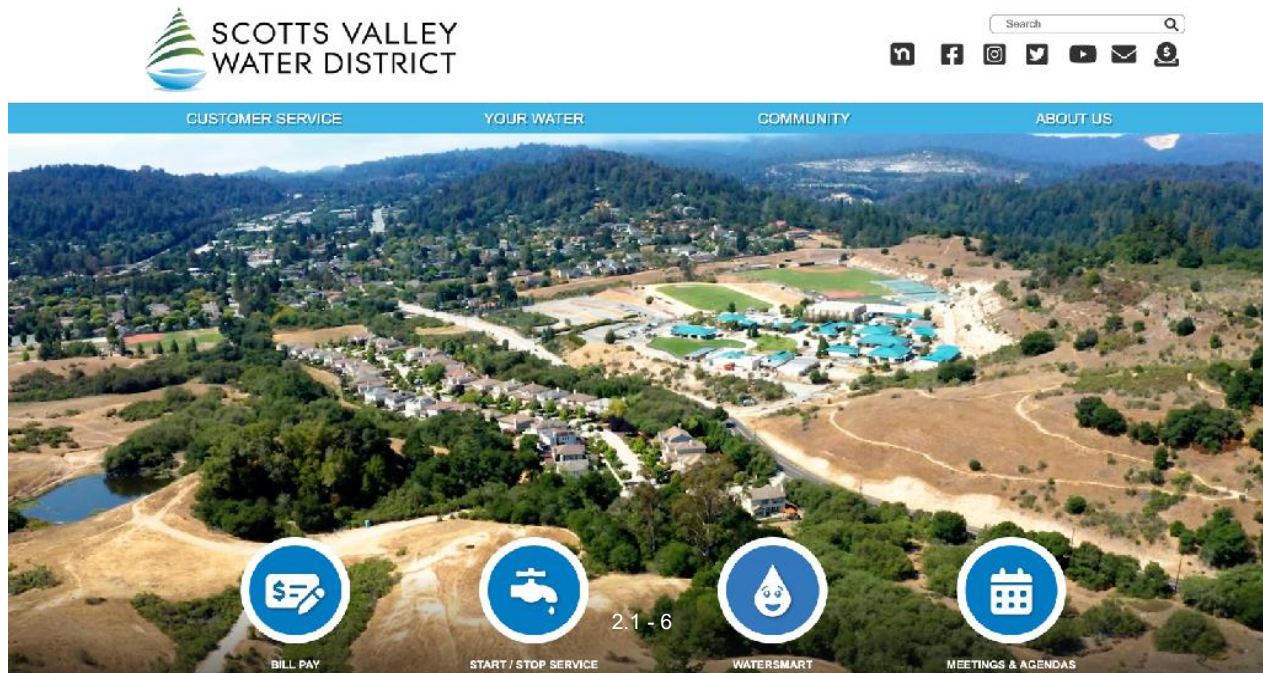
Operations Support

- Informed customers about ongoing day-to-day work that keeps the water system running smoothly
- Provided strategic communications support during the Sucinto Well drilling process
- Provided updates about other Operations activities as needed



Website Support

- Audited the website to ensure accessibility and provide updates as needed
- Provided periodic edits and updates to website content, including creating graphics
- Posted District news, including press releases and newsletter links, to the website



Social Media "Reels" (short videos)



- Created short videos for social media that highlight current District activities
- Shared the Reels on Instagram and Facebook



Social Media: Jan. 1, 2024 – June 30, 2024

- **Instagram**

- Posts: 104
- Stories: 33
- Reach: 20,032
- Engagement: 958
- Total followers: 588

- **Facebook**

- Posts: 104
- Reach: 24,084[^]
- Engagement: 539^{*}
- Total followers: 906

- **Nextdoor**

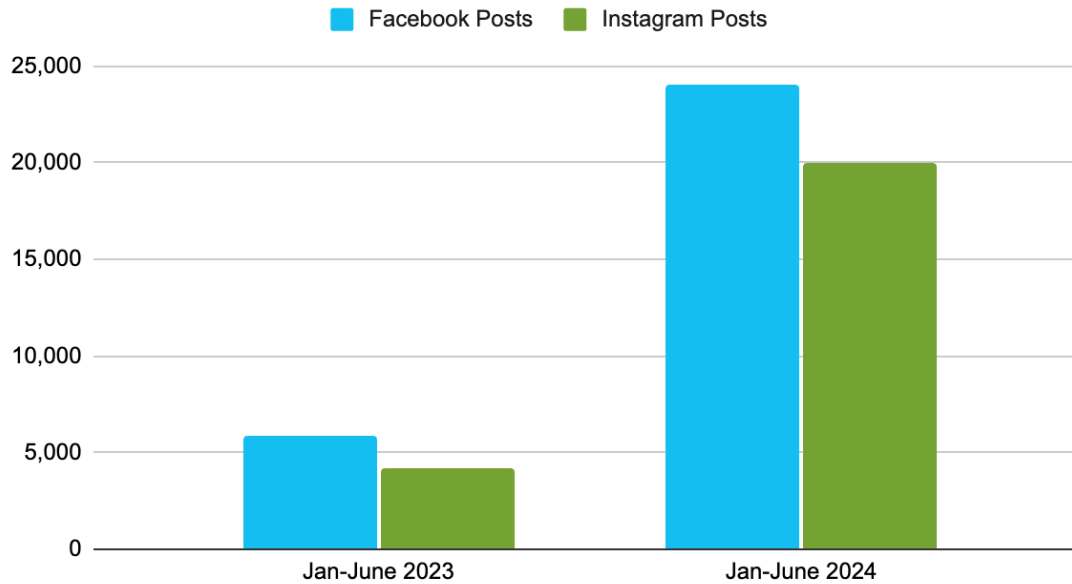
- Posts: 7
- Impressions: 2,892
- Thank yous: 4

- **LinkedIn**

- Impressions: 814
- Clicks: 33

Reach Comparison

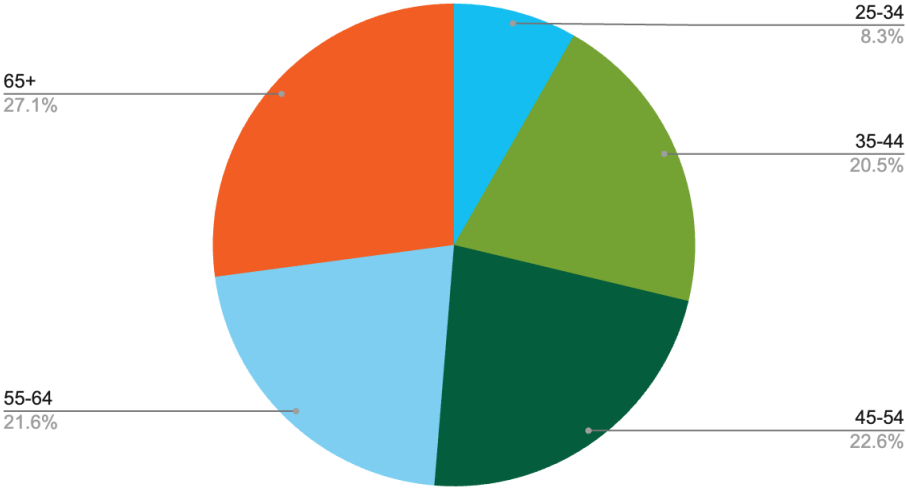
Facebook and Instagram Reach (Jan 1st - June 30th)



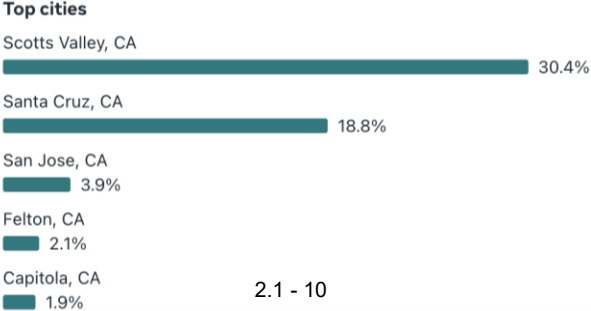
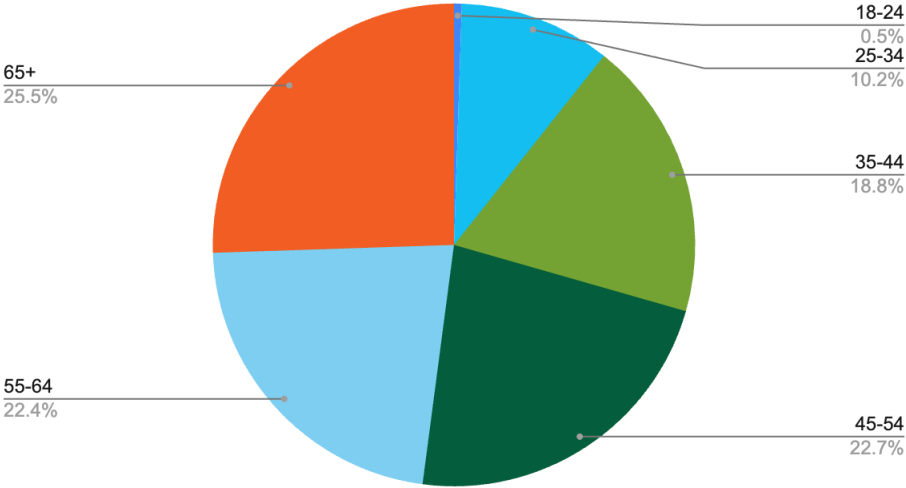
	Facebook Posts Reach	Instagram Posts Reach
Jan. 1 – June 30, 2023	5,826	4,203
Jan. 1 – June 30, 2024	24,084	20,032

About the Facebook Followers

Audience Demographics by Age (Women)

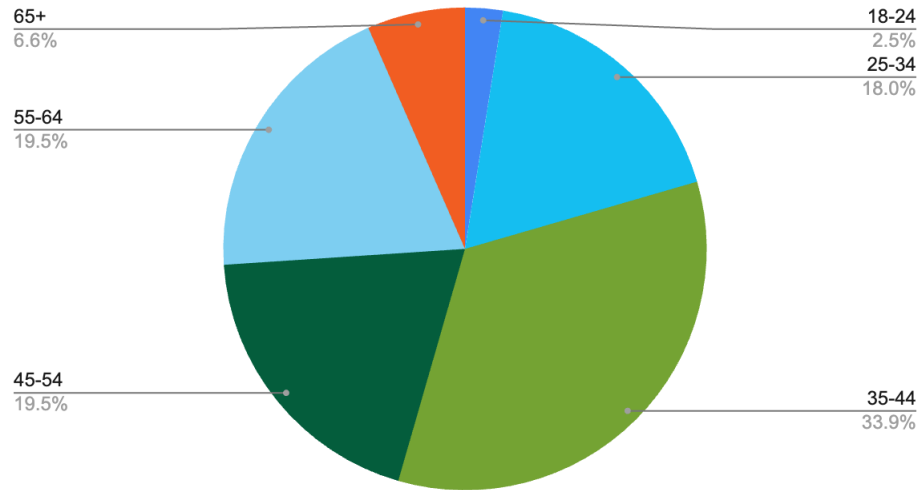


Audience Demographics by Age (Men)

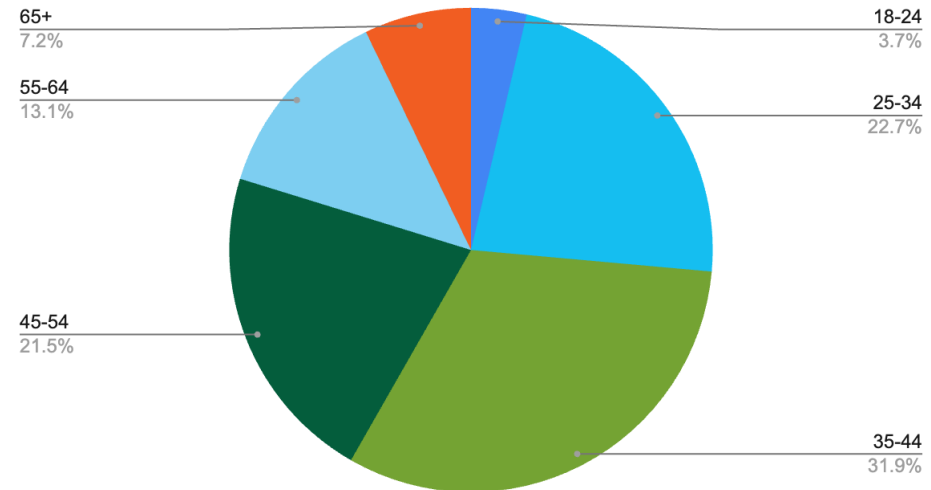


About the Instagram Followers

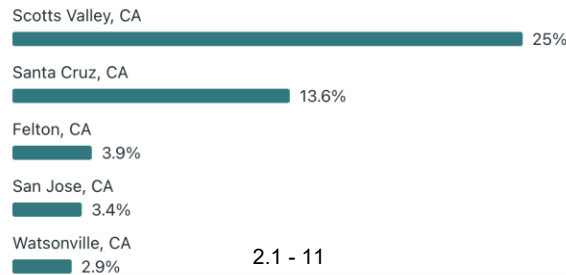
Audience Demographics by Age (Women)



Audience Demographics by Age (Men)



Top cities



Email Newsletter

The District's email newsletter, which goes out generally on a monthly schedule, has an average open rate of more than 53%, markedly higher than the industry average of 36%

Miller Maxfield creates and distributes the newsletter in collaboration with District staff.

January 2024	53.4%
February 2024	53%
March 2024	53.4%
April 2024	52.9%
May 2024	52.9%
June 2024	54.6%

Additional and Upcoming Activities

- Monthly newspaper ads
- Bill inserts (as needed)
- Monthly Ops meeting and additional meetings with staff as needed

Public outreach for infrastructure projects

- Grace Way Well Project
- LID Project
- Intertie Project in coordination with Santa Cruz Water Department



Questions ?





SCOTTS VALLEY WATER DISTRICT

svwd.org  svwater

Finance and Personnel Committee
District Conference Room
2 Civic Center Drive, Scotts Valley, California
7/17/24 4:00 p.m.
Meeting Report

1. Convene
The meeting convened at 4:03 p.m. in the District Conference Room. It was conducted in a hybrid setting.

Present: Committee Members Stiles, Perri, Hunt, and Corstorphine

Staff: Finance and Customer Service Manager Kurns, General Manager McNair, Operations Manager Gillespie, and Executive Assistant / Board Clerk Jensen

Guests: Bill Ekwall
2. Oral Communications
None.
3. Action Items
None.
4. Discussion Items
 - 4.1. Preliminary Year End Financial Report
The committee received the report.
 - 4.2. Audit Contract Update
Kurns and McNair provided an update to the audit contract process.
 - 4.3. Intertie 1 Project Costs
McNair and Kurns provided an update.
 - 4.4. Executive Team Compensation
McNair discussed current compensation trends of like-positions at neighboring districts and executive team achievements.
5. District Updates
None.
6. Reports or Information from Committee Members
None.
7. Future Agenda Items
8. Adjourn
The meeting adjourned at 4:41 p.m.



SCOTTS VALLEY WATER DISTRICT

svwd.org  svwater

Executive and Public Affairs Committee
District Conference Room
2 Civic Center Drive, Scotts Valley, California
7/17/24 12:00 p.m.
Meeting Report

1. Convene

The meeting convened at 12:00 p.m. in the District Conference Room.

Present: Committee Members Chris Perri and Danny Reber.

Staff: General Manager David McNair

Absent: Committee Member Wade Leishman

2. Business Items

None.

3. Discussion Items

3.1. Employee Survey

The committee discussed previous survey methods and discussed a future survey.

3.2. General Manager Compensation

The committee provided recommendations for the August Board meeting.

4. Oral Communications

5. Future Agenda Items

None.

6. Adjournment

The meeting adjourned at 12:23 p.m.

Board of Directors
Regular Meeting
6/13/24 at 6:00 p.m.

Santa Margarita Community Room
2 Civic Center Drive, Scotts Valley, California

Minutes

1. Convene

1.1. Call to Order and Roll Call

President Leishman called the meeting to order at 6:01 p.m. in the Santa Margarita Community Room. The meeting was conducted in a hybrid setting.

Directors

Bill Ekwall

Wade Leishman

Chris Perri (absent)

Danny Reber

Ruth Stiles

Staff

Robert Bosso, Legal Counsel

Nate Gillespie, Operations Manager

Rahni Jensen, Executive Assistant / Board Clerk

Nick Kurns, Finance and Customer Service Manager

David McNair, General Manager

Junior Board

Alex Schulz (absent)

Jasmin Schulz

1.2. Pledge of Allegiance and Invocation

Junior Director Schulz led the pledge, and Director Reber led the invocation.

1.3. Closed Session Report

None.

1.4. Additions/Deletions to the Agenda

None.

1.5. Oral Communications

None.

2. Presentation

3. Administrative

Items are informational in nature and do not include an agenda report.

3.1. Committee and Other Agency Meeting Reports

Engineering and Water Resource Committee (none)

Finance & Personnel Committee 5/22/24

Nothing to add to the written report.

Executive & Public Affairs Committee (none)

Santa Margarita Groundwater Agency Board 5/23/24

Director Perri provided a summary of the meeting.

4. Consent

Items are routine in nature, may include agenda reports and be approved by one motion.

4.1. Approval of Minutes – Regular Board Meeting 4/11/24

Approved the minutes of the 4/11/24 Regular Board Meeting.

4.2. Approval of Minutes – Regular Board Meeting 5/9/24

Approved the minutes of the 5/9/24 Regular Board Meeting.

MOTION Ekwall/ Reber carried to approve the consent agenda as submitted by unanimous voice vote, Perri absent.

5. Public Hearings (none).

Items include an agenda report with recommendation, an oral staff report or presentation.

6. Business

Items are complex in nature, considered individually, and each item includes an agenda report with recommendation and an oral staff report or presentation.

6.1. Operating and Project Budget FY 2025

Customer Service & Finance Manager Kurns presented the budget.

MOTION Stiles/Ekwall carried to approve the Budget for Fiscal Year 2025 (FY 2025), including the FY 2025 Work Plan by unanimous voice vote, Perri absent.

6.2. 11/5/24 General Election

General Manager McNair discussed the 11/5/24 General Election.

MOTION Reber/Ekwall carried to adopt Resolution 03-24 ordering an election, requesting Santa Cruz County Elections Department conduct the election and consolidate it with other jurisdictions holding an election on 11/05/24; authorize the filling of Notice to County Clerk of Elective Offices to be Filled and Transmittal of Map and Boundaries by unanimous roll call vote, Perri absent.

AYES Ekwall, Leishman, Reber, and Stiles.

NO None.

ABSENT Perri

6.3. Transit LID Retrofit Phase 2 Project Contract

McNair presented the Transit LID Retrofit Phase 2 Project contract. The board reviewed.

MOTION Ekwall/Stiles carried to award contract and authorize the General Manager to execute an agreement with Anderson Pacific Engineering Construction, in the amount of \$1,239,500.00 for the construction of a Phase 2 of the Low Impact Development (LID) Retrofit at the Scotts Valley Transit Center by unanimous voice vote, Perri absent.

6.4. Grace Way Well Contract

McNair presented the Grace Way Well contract. The board reviewed.

MOTION Reber/Stiles carried to award contract and authorize the General Manager to execute an agreement with Pacific Coast Well Drilling, Inc in the amount of \$1,208,800.00 for the construction of a new production well (Grace Way Well) by unanimous voice vote, Perri absent.

6.5. Conflict of Interest Code Local Agency Biennial Notice 2024

McNair presented the amended Conflict of Interest Code, and the Local Agency Biennial Notice for 2024.

MOTION Stiles/Ekwall carried to adopt Resolution No. 04-24 amending the Scotts Valley Water District Conflict of Interest Code and rescinding Resolution No. 08-22; and 2) Authorize the General manager to file the 2024 Local Agency Biennial Notice with the County of Santa Cruz Board of Supervisors by unanimous roll call vote, Perri absent.

AYES Ekwall, Leishman, Reber, and Stiles.

NO None.

ABSENT Perri

7. Staff Reports

7.1. Legal

District Counsel Bosso discussed recent legal cases. Bosso reported that the Maggiora check had been received.

7.2. Administrative

Executive Assistant/Board Clerk Jensen presented the Regulation Review Schedule and the Board Compliance Tracker. The Regulation Review Schedule was accepted without comment. The Board Compliance Tracker was accepted without comment.

General Manager McNair reported on local housing development updates.

7.3. Finance

Financial Reports 07/01/23 through 4/30/24

Kurns reported on recent positive customer feedback regarding staff. The BOD appreciates the work that staff does. Kurns attended the Leadership Santa Cruz graduation.

- 7.4. Operations
 - Operations Report
 - Production, Demand & Rainfall Data through 05/31/24
 - Gillespie reported on recent wastewater system function, a status update of the Sucinto Well, and recent positive customer feedback regarding operations staff and workmanship.

8. Directors Reports

President Leishman also took part in the Leadership Santa Cruz graduation.

9. Written Correspondence

May Newsletter
Spring Newsletter

10. Community Relations (none).

11. Closed Session (none).

12. Report on Closed Session and Additional Items (none).

13. Future Items

14. Meetings and Event Calendar

Board Meetings	Committee Meetings
08/08/24	07/24/24 Finance & Personal
09/12/24	07/22/24 Engineering & Water Resource
10/10/24	07/24/24 Executive & Public Affairs

Santa Margarita Groundwater Agency

Board Meeting 09/22/24

15. Events

16. Adjourn

The meeting adjourned at 7: 07 p.m.

Approved:

Attest:

Wade Leishman, Board President

David McNair, Board Secretary

AGENDA REPORT

Scotts Valley Water District

Date: 08/08/24

To: Board of Directors

Item: Business 6.1

Subject: **Compensation Adjustment for Exempt Classifications**

Reason: Supports Strategic Goal No. 5 Organizational Vitality

SUMMARY

Recommendation: Approve the compensation adjustments for Finance and Customer Service Manager, Operations Manager and Executive Assistant / Board Clerk classifications.

Fiscal Impact: The total annual salary adjustment is \$19,592 that represents a 5% increase. The funds are available in the FY 2025 budget.

Previous Related Action: On 08/11/23 Board meeting the Board approved compensation adjustments for the positions in exempt classifications.

On 07/17/23 the Finance and Personnel Committee received the report from the General Manager on accomplishments and proposed compensation adjustments for the three exempt classifications. The Committee concurred with the General Manager's recommendation for the compensation adjustment effective 08/06/24.

BACKGROUND

Operations Manager, Finance and Customer Service Manager and Executive Assistant / Board Clerk are District at-will classifications which employment terms and conditions are set by the employment agreement with the individual hired to fill these positions. Annually, the General Manager conducts performance reviews with the at-will employees and may recommend compensation adjustments.

To support the District's strategic goals and introduce a greater level of accountability, effective FY2015 the reviews for all exempt employees are conducted following the close of the District's fiscal year. This allows for alignment of the District's annual work plan with the objectives of the executive management team, creates a more cohesive allocation of the tasks and enables each individual to more directly contribute to the success of the organization. Reviewing the performance of the individuals considering the collective accomplishments of the District provides for more transparent, objective and fair assessment.

DISCUSSION

The executive team that is made up of Operations Manager, Finance and Customer Service Manager, and Executive Assistant / Board Clerk is the driving force behind carrying out the work plan and ensuring that the District is accomplishing tasks to meet the strategic goals set by the Board of Directors. They are the ones responsible for not only completing the noteworthy projects and implementing innovative ideas but also for making sure that the necessary routine tasks get done in a timely manner no matter what obstacles the District is facing.

The attached FY 2024 Work Plan Status presents a detailed overview of the last year's accomplishments by each Division.

The proposed compensation adjustments for the at-will employees are based on their individual contributions in support of the District's strategic goals, their management/leadership competencies and salary competitiveness for the respective classifications.

Based on the performance and market analysis, the new proposed salary for the Operations Manager is \$175,190, Finance and Customer Service Manager is \$172,270, and Executive Assistant & Board Clerk is \$87,260.

The at-will employees pay the full cost of the employee contribution of the PERS retirement benefit and are entitled to receive all other employee benefits as provided to the regular full-time District employees, but not including overtime or compensatory time off benefits.

If approved, the compensation adjustments are in effect as of 08/06/24.

Submitted,

David McNair
General Manager

Enclosed: FY 2024 Work Plan Status
 Compensation Adjustment Matrix

SCOTTS VALLEY WATER DISTRICT WORK PLAN FY 2024											
STRATEGIC GOALS MANAGEMENT OBJECTIVES	FY 2024 TASKS	P/O	SECTION	DUE	ADMINISTRATION TASKS (GM, ADM)	ADMINISTRATION ACCOMPLISHMENTS	FINANCE TASKS (FIN, CS)	FINANCE ACCOMPLISHMENTS	OPERATIONS TASKS (OPS, ENG)	OPERATIONS ACCOMPLISHMENTS	
1. Water Resource Management: SVWD meets the water supply needs of its customers by developing new, sustainable sources and maximizing the use of existing sources.											
1.1 Pursue the potential of wastewater for beneficial uses	Work with COSV in developing a strategic direction for maximizing wastewater utilization in the region.	O	GM		Continue to work with COSV; SCWD and SVWD.	Participated in a series of meetings with City Manager and City Consultant regarding WW plant upgrades. City Council choose a recommended project earlier this year.					
	In support of SMGWA GSP implementation, conduct further assessment of potential conjunctive use projects in the basin.	O/P	GM, FIN		Complete an Intertie Operational Agreement with SCWD. Complete groundwater modeling that reflects long term water exchanges between SVWD, SLVQWD & SCWD through the Interties 1&2	A project team consisting of SVWD, SLVWD, SCWD, SMGWA has been assembled to discuss current roadblocks and future Intertie capabilities for interbasin conjunctive use. Planning is ongoing	Provide Treasury service and administrative support; support grant coordination for District Intertie 2 project.	Provided SMGWA Treasury support, taking on new responsibilities to support budget development and contributing to the adoption of a reserves policy	Continue to coordinate with SCWD to complete the Intertie 1 Project. Continue to be receptive to conjunctive use with SLVWD.	Continued to coordinate with SCWD on Intertie 1. Project reached 100% design in February 2024. Project is out to bid and closes on 7/9/24.	
	Work with City of Scotts Valley staff in evaluating the condition of the Tertiary Treatment Plant and determining the necessary improvements.	O	GM, OPS		Work with COSV; COSC Public Works; SCWD and SVWD regarding the Options study.	SV City WW Plant Upgrade Project will replace the Tertiary Plant with a Membrane Filter. The District will have a seat at the upcoming project planning sessions	Coordinate with CoSV staff to remain informed of potential budget impact of project scenarios.	No progress	Evaluate (or provide feedback to the City's evaluation) the condition of the Tertiary Treatment Plant and determine the necessary and optimum improvements. (OPS)	In FY 24, a new Wastewater Manager was hired by COSV. After the WW manager settled in, a coordination meeting was held in June to discuss proposed MBR plant to replace the existing Tertiary plant. At this meeting, it was emphasized that SVWD needs to be start being involved at any future planning meetings with SVWW and consultants.	
1.2 Identify and implement conjunctive use projects in the region	Be responsive to in-lieu project evaluation proposals from SLVWD	O	GM, FIN, OPS		Finance discussions for cost related to emergency use of IT2.	A project team consisting of SVWD, SLVWD, SCWD, SMGWA has been assembled to discuss current roadblocks. Interbasin conjunctive use planning is ongoing	Coordinate rate study based on the cost of water in support of intertie agreements with SLVWD.	Engaged consultant to perform fiscal analysis and develop intertie rates for Intertie 2.	Be responsive to in-lieu project evaluations; continue to coordinate operation and annual maintenance testing of IT2 with SLVWD Staff.	Following annual flushing with both the SVWD and SLVWD systems, IT2 had annual maintenance testing performed in May 2024.	
	Continue to coordinate the intertie project with SCWD in support of conjunctive and other uses. Execute an operational agreement with SCWD for intertie 1.	P	GM, FIN, OPS		Complete the operational agreement and associated groundwater modeling.	Project easement agreements, construction plans and environmental documents have been completed. Project went out to bid in 6/24. Operational agreement planning is ongoing.	Coordinate rate study based on the cost of water in support of intertie agreements with SCWD. Continue to support grant coordination.	Engaged consultant to perform fiscal analysis and develop intertie rates for Intertie 1. Ensured grant administration activities, included payments SCWD, were processed timely and accurately. Drafted side letter to Implementation Agreement for District/City cost share process.	Continue to provide project coordination for the IT1 project.	Continued to coordinate with SCWD on Intertie 1. Project reached 100% design in February 2024. Project is out to bid and closes on 7/9/24.	
1.3 Optimize the efficient use of water	Continue to Improve on 2023 Validated Water Loss Audit score.	O	GM, FIN, OPS		Continue to meet or exceed 2021 water loss score of 84 in 2022.	District improved the annual water loss score up to 85. Highest score in SC county			Continue to meet or exceed 2021 water loss score of 84 in 2022.	Utilizing V6 software, 2022 validated water loss audi score was improved to 85, up from 84 in 2021.	
	Develop and present a quarterly report with metrics related to customer water leaks and customer engagement on WaterSmart.	O	FIN				Report a set of metrics that demonstrate the effectiveness of WaterSmart, including leak notification, leak volume and duration, etc.	In progress. Made improvements to the Quarterly report to include water use efficiency metrics. Leak data still needs to be incorporated into the report.			
	Complete a comprehensive water modeling study in order to inform a system wide pressure reduction program.	O	OPS, ENG						Complete a distribution system pressure reduction analysis utilizing hydraulic modeling. Contract with WSC to conduct modeling and have a final technical memo that will outline system improvements that can be made to reduce pressure and be used for future CIP planning purposes.	Operations staff coordinated with WSC to conduct a Pressure Management Study. WSC was able to re-calibrate SVWD's water model utilizing GIS updates. Staff provided multiple iterations of comments, upon WSC's initial assessments and field visits. WSC provided draft findings to the BoD during the 5/9/24 BoD meeting. Operations staff has budgeted in the FY25 CIP to implement a pilot pressure reduction station on Meadow Wy.	
	Comply with the regulatory framework (to be established) for conservation reporting. Prepare and submit urban water use objective (UWUO) progress reports.	O	GM, FIN, OPS					Comply with the regulatory framework (to be established) for conservation reporting. Prepare and submit urban water use objective (UWUO) progress reports.	Following the SWRCB updates as the guidelines for compliance are developed. The State Board began the rulemaking process in August of 2023, and work is ongoing.	Support Finance Department with UWUO by providing any requested Operations data.	Operations staff has supported Finance Department with any needed data requests.
	Implement the Think Twice water use efficiency program.	O	ADM, GM, CS		Evaluate WY24 supply conditions and make according recommendations with regards to Stage restrictions	Water supply conditions allowed the District to move back into normal operating conditions. Water use efficiency and rebate program messaging is ongoing	Implement as needed.	The majority of the activities in the Think Twice program were not needed this fiscal year based on the rain in the 2023-24 Water Year			

SCOTTS VALLEY WATER DISTRICT WORK PLAN FY 2024										
STRATEGIC GOALS MANAGEMENT OBJECTIVES	FY 2024 TASKS	P/O	SECTION	DUE	ADMINISTRATION TASKS (GM, ADM)	ADMINISTRATION ACCOMPLISHMENTS	FINANCE TASKS (FIN, CS)	FINANCE ACCOMPLISHMENTS	OPERATIONS TASKS (OPS, ENG)	OPERATIONS ACCOMPLISHMENTS
2. Infrastructure Integrity: SVWD provides continuous investment in its infrastructure and process improvements to ensure the efficiency of its operations.										
2.1 Maintain all assets within their useful life threshold	Evaluate the condition of the mainline in Montevalle and determine if mainline improvements would enhance reliability in this area of the distribution system.	O/P	OPS,ENG						Evaluate the condition of the mainline in Montevalle and determine if mainline improvements would enhance reliability in this area of the distribution system.	GPR locate of 1500 LF of 6" AC water main and 45 PE service lines conducted on 12/12/23. GPR locate produced limited results. Inline insertion valve was installed by TapMaster at the entrance to Montevalle to better isolate this neighborhood in the event of main break.
	Depending on the necessary improvement recommendations, finalize the design, develop bid document and award the contract on Bethany Tank rehabilitation.	P	OPS,ENG						Depending on the necessary improvement recommendations, finalize the design, develop bid document and award the contract on Bethany Tank rehabilitation.	Coordinated with RWM Consulting Engineers on the Bethany Tank Conditions Assessment that was completed in Spring 2023. From this Assessment, TM2 was created, which was an analysis of the Alternatives for Project Implementation. This included an assessment of rehabilitation, relocation and replacement of the tank in both welded and bolted steel configurations. Reviewed this with Operations Staff and determined that replacement of Bethany tank at the existing site with two 200kgal tanks would benefit the SVWD the most looking to the future. Presented TM2 to the Engineering and Water Resources Committee. Solicited geotechnical proposals from various firms to determine if the two 200kgal project concept is feasible on the existing site.
	Based on initial WQ monitoring of Grace Wy well, explore wider upgrades and improvement to the El Pueblo Treatment facility.	P	OPS						Based on initial WQ monitoring of Grace Wy well, explore wider upgrades and improvement to the El Pueblo Treatment facility.	Roll over to FY 25. Grace Way Well will be constructed in Fall 2024.
	Sucinto Well: Complete panel and control upgrade in order to place well online.	P	OPS						Sucinto Well: Complete Well 3B panel and control upgrade and install wellhead piping in order to place well online.	Maggiora Bros was dismissed from this job in October 2023, following out of specification pilot hole drilling. Maggiora vacated the site after cleanup in November 2023. Re-bid well in December 2023. Zim Industries was awarded contract and began drilling in April 2024. Operations staff conducted enhanced neighborhood outreach for this project, including hosting a community meeting regarding the project in March 2024, produce a weekly newsletter to announce progress, work with M2 staff on social media posts and field any customer questions regarding this project.
	Evaluate condition at 2 Civic Center Dr. and based on building inspection report, address high priority needs in FY 24. Replace the recycled irrigation system.	P	ADM, OPS			Complete highest priority building improvements identified in the 2023 Building Conditions Report.	Parking lot was resealed and stripped. The stairwell window was replaced and dry rot in wall was repaired. New french drain was constructed and tied into existing drainage system along north end of building.		Support Admin department with completing highest priority building improvements identified by Building Report	Admin staff coordinated repair of the exterior window in the stairwell. Operations staff coordinated with contractor to come back onsite and make additional repairs after window resumed leaking. Completed as of 6/1/24.
2.2 Utilize technology and innovative solutions for	Upgrade obsolete Tank and Booster station telemetry systems.	O	OPS						Complete pilot of dual band GE Orbit Radios at Hacienda.	Completed pilot, Hacienda booster is on SCADA. Operations staff are planning future CIP telemetry upgrades utilizing the GE Orbit Radio at other sites.
	Conduct an assessment of production/consumption data collecting practices and develop guidelines that ensure consistency and result in a reduction of monthly water loss percentages.	O	FIN, OPS				Support Operations staff with providing billed read data details to assist with reconciliation.	Held one pilot public event to provide assistance. Coordinated with MM to continue WaterSmart outreach with focus on increasing enrollment for text alerts.	Conduct an assessment of production data collecting practices and align collection of data gathering with billed read data. Identify and solicit any 3rd party solutions that may assist in reducing the percentage difference between production and consumption data.	BK and RA conducted an assessment of RW production vs consumption at diurnal billing (at Midnight with Badger) and compared this reading with WW effluent meter reading at midnight. This assessment was conducted for calendar year 2023. The percentage difference between metered consumption and production was 3.39% over the calendar year.
	Develop and circulate a request for qualifications for Information Technology Services and enter into a contract. Consider a collaborative approach with SqCWD.	O	ADM			Work closely with Exceedio for an IT Management Plan.	On going			

SCOTTS VALLEY WATER DISTRICT WORK PLAN FY 2024										
STRATEGIC GOALS MANAGEMENT OBJECTIVES	FY 2024 TASKS	P/O	SECTION	DUE	ADMINISTRATION TASKS (GM, ADM)	ADMINISTRATION ACCOMPLISHMENTS	FINANCE TASKS (FIN, CS)	FINANCE ACCOMPLISHMENTS	OPERATIONS TASKS (OPS, ENG)	OPERATIONS ACCOMPLISHMENTS
Improving operational efficiencies	Improve the process of conducting the RW site supervisor training, consider and evaluate third party solutions.	O	OPS, ENG						Implement Self Certification Site Supervisor Training on the SVWD website. Evaluate 3rd party solutions for permit tracking.	Operations staff submitted a Permit Amendment Application to SWRCB-DDW-Recycled Water Division staff as well as CCRWQCB Staff for review. This Amendment Application included a request to implement Online Recycled Water User Site Supervisor trainings, as this course is currently only offered in-person. In this request an SOP was also included on how SVWD staff would validate Site Supervisor certification, based on the online training course. The Amendment Application also included provisions for Recycled Water Users to submit annual Self-Certification Site Inspections online. SVWD staff is currently awaiting questions and comments from SWRCB-DDW-Recycled Water Division staff and CCRWQCB staff.
	Commence construction on Grace Way production well: design, environmental review and bid documents.	P	OPS						Complete CEQA, design and Technical Specifications for Grace Way Well	Design completed November 2023. CEQA and Technical Specifications were completed in April 2024. Tech Specs for the Building Demo were completed in April 2024. Bids were advertised for Grace Way Well in May 2024. The contract to construct Grace Way Well was approved by the BoD on the 6/13/2024 meeting.
2.3 Optimize the redundancy and effectiveness of the system and facilities	Provide accurate and timely data and information to the efficiency consultant to explore shared resources and collaborative strategies for SVWD and SqCWD.	O	GM		*No task at this time*	Both Agencies decided to suspend collaboration efforts for the foreseeable future				
	Develop a plan to install solar systems at various District facilities	O/P	OPS		Engage ACWA regarding any grant opportunities	Ongoing			Have a 3rd party evaluate solar at 2 Civic Center	Received proposal from Solar Technologies on 12/11/23 for Sucinto site, Grace Wy Site and 2 Civic Center. Received presentation from Climatic regarding Infrastructure Renewal and Resiliency Program. Planning on conducting an RFP for Infrastructure Renewal and Resiliency at SVWD Facilities in Summer 2024.

SCOTTS VALLEY WATER DISTRICT WORK PLAN FY 2024										
STRATEGIC GOALS MANAGEMENT OBJECTIVES	FY 2024 TASKS	P/O	SECTION	DUE	ADMINISTRATION TASKS (GM, ADM)	ADMINISTRATION ACCOMPLISHMENTS	FINANCE TASKS (FIN, CS)	FINANCE ACCOMPLISHMENTS	OPERATIONS TASKS (OPS, ENG)	OPERATIONS ACCOMPLISHMENTS
3. Financial and Customer Service Stewardship: SVWD manages its financial resources in a manner that ensures the reliability of its operations and provides the greatest value to its customers.										
3.1 Provide seamless customer experience	Improve the customer engagement on WaterSmart portal by increasing the customer profile updates and number of returning visits.	O	FIN, CS				Conduct training and information sessions in the community; perform targeted outreach; drive customers to WaterSmart for rebates.	Held one pilot public event to provide assistance. Coordinated with MM to continue WaterSmart outreach with focus on increasing enrollment for text alerts.		
	Implement a payment solution that integrates with WaterSmart and Springbrook, enabling District customers to access all digital services with single sign-on (SSO).	O	FIN, CS				Work with WaterSmart, Xpress Bill Pay and Springbrook to improve the payment portal for customers.	Work is underway. Negotiated new contact terms with VertexOne for WaterSmart SSO integration with xPress BillPay		
3.2 Exploit integrated data management for maximum efficiency and transparency	Explore data collection and storing system and propose recommendations for improvement.	O	ADM, FIN, ENG			Change in Admin staff this past year. No progress made. This is ongoing project	Identify digital storage solution to archive physical records in Service Order (SO) folders. Implement archive solution to enable future access to Continental records.	No progress to report.		
3.3 Design and manage balanced and fair revenue sources that are sufficient for meeting operating and capital needs while providing for adequate reserves	Invest the District's surplus cash in accordance with Investment Policy to generate the highest returns with maximum security while meeting the cash flow needs of the organization.	O	GM, FIN			Invested surplus funds in laddered CD's, revised Investment Policy to include Local Government Investment Pools and established new account with CLASS to diversity and improve the returns.	Invest the District's surplus cash in accordance with Investment Policy to generate the highest returns with maximum security while meeting the cash flow needs of the organization.	Invested surplus funds in laddered CD's, revised Investment Policy to include Local Government Investment Pools and established new account with CLASS to diversity and improve the returns.		
	Execute contract with consultant to review connection fee schedule in accordance with Prop 218 process.	O	FIN				Complete inventory and valuation of District fixed assets in support of future connection fee study.	Engaged Water Resources Economics to review District policy and procedures related to new connections and recommend updates. Work is ongoing.		
	Coordinate activities in support of DWR Urban and Multibenefit Drought Relief Grants 1 and 2.	O/P	GM, FIN			Complete engineering design and bid packages for the Grant 1 Intertie Project and the Grant 2 Metro LID Project.	Project teams meet bi-monthly and both projects were bid and awarded.	Establish procedures to properly track and account for invoice submittals and grant disbursements.	Met reporting deadlines of grant administrator	

SCOTTS VALLEY WATER DISTRICT WORK PLAN FY 2024										
STRATEGIC GOALS MANAGEMENT OBJECTIVES	FY 2024 TASKS	P/O	SECTION	DUE	ADMINISTRATION TASKS (GM, ADM)	ADMINISTRATION ACCOMPLISHMENTS	FINANCE TASKS (FIN, CS)	FINANCE ACCOMPLISHMENTS	OPERATIONS TASKS (OPS, ENG)	OPERATIONS ACCOMPLISHMENTS
4. Community Engagement: SVWD proactively creates opportunities for strategic alliances and mutually beneficial relationships with its customers and partners.										
4.1 Use creative approaches and technology for engaging the community	Participate in 4th of July Parade and SV Art Wine Beer Festival.	O	ALL			Good volunteer turnout for parade				
	Create a virtual tour of system facilities to post on website.	O	GM, OPS			Created The Path of Water video and completed 3 in person system tours			Complete virtual tour with M2 and make available on the website and social media.	Filed "The Path of Water" at ORWTP and 2 Civic on 12/1/23 with SVWD staff and M2 Staff. The Path of Water was posted to the website and social media outlets.
	Improve hybrid Board meetings and other public meetings.	O	GM, ADM		Work with Exceedio to improve display and improve hardware in the Santa Margarita Room.	Decided to move back to the older board room camera system. It has been working very well for us. Going to explore the Owl System next year				
4.2 Increase youth involvement and education on water matters	Conduct a review with the Board of Directors regarding the Junior Associate Board Member Program.	O	GM, ADM		Conduct a review with the Board of Directors regarding the Junior Associate Board Member Program.	Successfully recruited and on boarded to JA board Mebers				
	Partner with Scotts Valley High School in implementing their Career Exploration Program if determined to reconvene the activities.	O	ADM		Partner with Scotts Valley High School in implementing their Career Exploration Program if determined to reconvene the activities.	On going				
	Continue managing the Youth Outreach Program (internship) for Santa Margarita Groundwater Agency.	O	GM		Continue managing the Youth Outreach Program (internship) for Santa Margarita Groundwater Agency.	No Progress				
4.3 Identify, develop and strengthen strategic alliances, both private and public	In partnership with SqCWD, consider implementation of the recommendation from the consultant report on collaborative strategies between the two agencies.	O	GM		"No task at this time"	Both Agencies decided to suspend collaboration efforts for the foreseeable future				
	Create opportunities for GM and Board President to connect with the community	O	GM		Create opportunities for GM and Board President to connect with the community	On going				

SCOTTS VALLEY WATER DISTRICT WORK PLAN FY 2024										
STRATEGIC GOALS MANAGEMENT OBJECTIVES	FY 2024 TASKS	P/O	SECTION	DUE	ADMINISTRATION TASKS (GM, ADM)	ADMINISTRATION ACCOMPLISHMENTS	FINANCE TASKS (FIN, CS)	FINANCE ACCOMPLISHMENTS	OPERATIONS TASKS (OPS, ENG)	OPERATIONS ACCOMPLISHMENTS
5. Organizational Vitality: SVWD recruits and retains the highest quality employees and board members by offering a work environment in which they can thrive and succeed.										
5.1 Value and reward competence, team spirit and creativity	Offer project based opportunities and job shadowing for staff to acquire broadbase knowledge of different disciplines in collaboration with SqCWD	O			*No task at this time*	Both Agencies decided to suspend collaboration efforts for the foreseeable future				
	Include various staff members in community educational events such as live system tours	O	GM, OPS			GM, OM and FM did presentations for two Citizen Academy classes held this past year. GM presented at the annual State of the City event and at the recent Affordable Housing Network meeting			Include Operators to participate and narrate virtual system tour.	Carlos, Alan and Nate participated in the "The Path of Water" tour at the Orchard Run WTP. Nate worked with M2 to develop script and video.
	Continue regular meetings between City of Scotts Valley Wastewater and District staff	O	OPS						continue to meet quarterly with SVWW staff	Coordinated a meeting with SVWW staff and SVWD staff in Fall of 2023 and Spring of 2024 to meet and coordinate with new WW Manager. Coordinated with WW Manager to continue these staff meetings quarterly. Discussed SVWD Recycled Water Demands with WW Manager, as well as provide him with a SVWD system tour.
	Continue to identify relevant opportunities for each employee and Director to attend at minimum 1 training and/or professional event annually	O	ALL		Continue to identify relevant opportunities for each employee and Director to attend at minimum 1 training and/or professional event annually	Admin/Board Clerk attended the CSDA Board Secretary/Clerk Program, the CalGovHR conference, notary training and became a Notary Public, and other CalPers and JPIA webinar educational trainings. GM attended the fall and spring ACWA conferences	Continue to identify relevant opportunities for each employee and Director to attend at minimum 1 training and/or professional event annually	Kathy attended the Springbrook annual conference; John and Nick attended the CSMFO annual conference. Stephanie has attending training webinars made available by Springbrook and WaterSmart.	Continue to identify relevant opportunities for each employee to attend a training and/or professional event.	RA/NG attended Advanced Leadership in Utilities (December 2024); RR/CF attended AWWA's ACE Conference in June 2024. Waterwise Pro November 2023- HR, RB, CF, BK- Backflow refresher course March 2024 RR and BK Forum for changes in state regulations on Cross Connection Control February 2024.
	Achieve 100% participation for each employee and Director to volunteer at a community event at least once a year	O	ALL		Achieve 80% participation for each employee and Director to volunteer at a community event at least once a year	GM volunteered for the 4th of July Parade and the AWB festival. AA/BC volunteered for the AWB festival	Achieve 80% participation for each employee and Director to volunteer at a community event at least once a year	Kathy volunteered at non-District sponsored event. John volunteered at the 4th of July parade. Nick participated in the 4th of July and AWB Festival.	Achieve 80% participation for each employee and Director to volunteer at a community event at least once a year	4th of July: AB, MD, NG Art Wine and Beer Festival: HR, RR, NG
	Sponsor 1 employee and/or Director to participate in Leadership Santa Cruz County civic program	O	GM		Sponsor 1 employee and/or Director to participate in Leadership Santa Cruz County civic program	District sponsored the Finance Manager and a Board Member this past year			Nick participated in Leadership Santa Cruz	
5.2 Cultivate productive work conditions, positive workforce culture and work environment	Continue to offer our location to hold safety training sessions with the goal of quarterly trainings that are also made available for employees of other agencies in the region	O	ADM		Continue to offer our location to hold safety training sessions with the goal of quarterly trainings that are also made available for employees of other agencies in the region	Progress limited this past year do to change in admin personnel. This will be a priority in FY25				
	Develop and execute the annual safety training plan in compliance with the District's Injury and Illness Prevention Program (IIPP).	O	ADM, OPS		Develop and execute the annual safety training plan in compliance with the District's Injury and Illness Prevention Program (IIPP).	Progress limited this past year do to change in admin personnel. This will be a priority in FY25	Develop and execute the annual safety training plan in compliance with the District's Injury and Illness Prevention Program (IIPP).		Develop and execute the annual safety training plan in compliance with the District's Injury and Illness Prevention Program (IIPP).	SVWD Operations staff attended Flagging training on 1/29/24. Operations staff had shoring equipment inspected and repaired. Operations staff has continued to conduct tailgate safety training every 2 weeks, including safety topics covered in IIPP. Operations staff received proposal from DuAll safety to conduct a safety audit to conduct a gap analysis on SVWD's safety program in FY25.
	Organize and host at least one annual employee non-work event	O	ADM		Organize and host at least one annual employee non-work event	AA/BC organized the holiday lunch event, and a retirement luncheon event				
	Develop a facilities improvement plan for El Pueblo yard, in conjunction to potential upgrades related to Grace Way Well.	O	OPS						Install a heavy equipment shelter at the El Pueblo yard.	Installed on 12/6/23; currently houses the new Wachs valve turning machine.
	Develop and execute the annual records management plan in compliance with the District's Records Retention Policy.	O	ADM		Develop and execute the annual records management plan in compliance with the District's Records Retention Policy.	No progress, ongoing				
P/O - Project or Operations Budget										



**Compensation Adjustment Matrix
At-Will Employees**

Work Plan Tasks Completed

Accomplishments Base (AB)

75% of Work Plan Tasks:

Equal to MOU CPI-U

+4% for 100%+

+2% for >80%

-2% for <70%

-4% for <50%

Accomplishments: +/-

Accomplishments Total (AT)

Competency Assessment

Competencies Base (CB)

Proficient: Equal to MOU CPI-U

+1% for each exceptional, +0.5% for each highly effective; -0.5% for each inconsistent, -1% for each unsatisfactory

Competencies: +/-

Competencies Total (CT)

Performance Total (PT)

Average of AT and CT

Market Median Delta - before Performance Adjustment

Market Median Delta - after Performance Adjustment

Market Base (MB)

None if < 5% Market Median after applying Performance Adjustment

0% of the gap to -5% if >5% below

Market Adjustment:

Low Performer (MA)

Market Median after applying Performance Adjustment

25% of the gap to -5% if >5% below

Market Adjustment: Proficient

Performer (MA)

Market Median after applying Performance Adjustment

50% of the gap to -5% if >5% below

Market Adjustment:

High Performer (MA)

Market Median after applying Performance Adjustment

Compensation Adjustment Total (PT+MA)

AGENDA REPORT

Scotts Valley Water District

Date: 08/08/24

To: Board of Directors

Item: Business 6.2

Subject: **Contract for Professional Audit Services**

Reason: Supports District Strategic Goal No. 3 Financial Stewardship by managing the District's financial resources in a responsible manner

SUMMARY

Recommendation: Authorize the General Manager to execute an agreement with Nigro & Nigro PC to provide professional audit services for the fiscal years ending June 30, 2024, 2025, and 2026 with an option to renew the agreement for two (2) additional one-year periods.

Fiscal Impact: Contract costs of \$18,500 / year will be incurred in FY 2025, 2026, and 2027.

Previous Related Action: On 05/22/24, the Finance and Personnel Committee reviewed the Request for Proposals (RFP) timeline and confirmed that they would participate in the interview process.

On 06/12/24, the Finance and Personnel Committee conducted interviews with the top candidate firms.

On 07/17/24, the Finance and Personnel Committee received a report on the proposals.

BACKGROUND

The Finance and Personnel Committee directed staff to conduct a search for the best firm to provide this service for the next three years.

DISCUSSION

Seven (7) proposals were received for consideration, three (3) firms were chosen for firm presentations and interviews. Based on interviews, Nigro & Nigro was selected as the top candidate and the best fit for providing professional audit services for the District. Their proposal is enclosed.

Submitted,

David McNair
General Manager

Enclosed: Nigro & Nigro Audit Services Proposal & Draft PSA



SCOTTS VALLEY
WATER DISTRICT

August 9, 2024

Paul J. Kaymark, CPA
Nigro & Nigro
25220 Hancock Ave., Ste. #400
Murrieta, CA 92562

Re: Professional Auditing Services

The enclosed fully executed agreement along with this letter will serve as your formal Notice to Proceed on the above referenced project. Nick Kurns, Finance & Customer Service Manager will be your primary contact on this project and can be reached at nkurns@svwd.org and (831) 600-1904.

Please call if you have any questions or need additional information.

Sincerely,

David McNair
General Manager

Enclosure:

Agreement



SCOTTS VALLEY WATER DISTRICT

svwd.org  svwater

PROFESSIONAL SERVICES AGREEMENT

FOR AUDITING SERVICES

This Professional Services Agreement ("Agreement") is made and entered into on the 9th day of August 2024 by and between the SCOTTS VALLEY WATER DISTRICT ("District") and NIGRO & NIGRO PC, a California Corporation ("Consultant").

RECITALS

The District has a need for professional services described in Exhibit A and the Consultant is specially trained, experienced and competent to perform and has agreed to provide such services.

Now, therefore, in consideration of the mutual promises, covenants, terms and conditions hereinafter contained, the parties hereby agree as follows:

AGREEMENT

1) Scope of Services.

- a) The Consultant shall furnish to the District upon execution of this Agreement or receipt of the District's written authorization to proceed, those services and work set forth in Exhibit A ("Scope of Services") which is attached hereto and, by this reference, made a part hereof.
- b) The Consultant shall provide services and work under this Agreement consistent with the requirements and standards established by applicable federal, state and county laws, ordinances, regulations and resolutions. The Consultant represents and warrants that it will perform its work in accordance with generally accepted industry standards and practices for the work required under this agreement that are in effect at the time of performance of this Agreement.

2) Term; Schedule; Termination.

- a) The term of this Agreement shall be from the date of the District's Notice to Proceed until completion of the work. Services and work provided by the Consultant under this Agreement shall be performed in a timely manner as stated in Exhibit B ("Schedule").
- b) The District may, by written notice to the Consultant, terminate the whole or any part of this Agreement, if, in the judgment of the District that the Consultant has materially breached this Agreement, failed to timely provide and/or satisfactorily perform any task, deliverable, service, or other work required either under this Agreement or failed

to demonstrate a high probability of timely fulfillment of performance requirements under this Agreement, or of any obligations of this Agreement, and in either case, fails to demonstrate convincing progress toward a cure within five (5) working days (or such longer period as the District may authorize in writing) after receipt of written notice from the District specifying such failure. At the option of the District, this Agreement may terminate on the occurrence of (a) bankruptcy or insolvency of Consultant, or (b) the sale or transfer of Consultant's business.

3) Compensation.

- a) The Consultant shall be compensated for work performed as set forth in Exhibit C ("Payment Terms"). The Consultant shall provide the District with a periodic statement, as services warrant, of fees earned and costs incurred for services provided. The statement shall generally describe the services performed, hours worked, the applicable rate or rates, the basis for the calculation of fees, and a reasonable itemization of costs.
- b) The Consultant is not entitled to "reimbursable expenses."
- c) Payment by the District shall be conditioned upon and subject to the Consultant's satisfactory completion of work or appropriate phases or tasks as described in the attached Scope of Work.
- d) Except as expressly provided in this Agreement, the Consultant shall not be entitled to nor receive from the District any additional consideration, compensation, salary, wages or other type of remuneration for services rendered under this Agreement.
- e) The Consultant agrees to provide the District with a W-9 form. The District shall not withhold any Federal or State income taxes or Social Security tax from any payments made by the District to the Consultant under the terms and conditions of this Agreement. Payment of all taxes and other assessments on such sums is the sole responsibility of the Consultant.

4) Ownership of Work Product. All documents, drawings and work product ("Work") prepared or produced by the Consultant under this Agreement shall become and remain the property of the District, except as otherwise approved in writing by the District. The Consultant shall retain intellectual property rights in the Work, except Consultant shall grant the District a nonexclusive license in all Work protected by intellectual property rights, and District may reproduce the plans, prepare derivative works based on the Work, and build improvements depicted in or relating to the Work. The District shall indemnify the Consultant for any claims or damages arising from the District's negligence in modifying the Work.

5) Prevailing Wages, DIR Registration. The Consultant shall abide by all applicable prevailing wage laws as set forth in Labor Code Section 1720 and 1770 et seq. If the services under this Agreement, or any portion thereof, are being performed as part of an applicable public works or maintenance project, as defined by the Prevailing Wage Laws, the Consultant agrees to fully comply, and to require its sub consultants to comply with such laws. It shall

be the Consultant's sole responsibility to comply with all applicable registration and labor compliance requirements.

- 6) **Required Licenses, Certificates and Permits.** Any licenses, certificates or permits required by the federal, state, county or municipal governments for the Consultant to provide the services and work described in Exhibit A must be procured by the Consultant and be valid at the time the Consultant enters into this Agreement. Further, during the term of this Agreement, the Consultant must maintain such licenses, certificates and permits in full force and effect. Licenses, certificates and permits may include but are not limited to driver's licenses, professional licenses or certificates and business licenses. Such licenses, certificates and permits shall be procured and maintained in force by the Consultant at no expense to the District.
- 7) **Office Space, Supplies, Equipment, etc.** Unless otherwise provided in this Agreement, the Consultant shall provide such office space, supplies, equipment, vehicles, reference materials and telephone service as is necessary for Consultant to provide the services under this Agreement.
- 8) **Insurance.** The Consultant shall take out, and maintain during the life of this Agreement, insurance policies with coverage at least as broad as follows:
 - a) **General Liability Insurance.** Commercial general liability insurance covering bodily injury, personal injury, property damage, products and completed operations with limits of no less than Two Million Dollars (\$2,000,000) per incident or occurrence.
 - b) **Professional Liability Insurance.** Professional errors and omissions liability insurance with limits of no less than One Million Dollars (\$1,000,000) aggregate. Such professional liability insurance shall be continued for a period of no less than one year following completion of the Consultant's work under this Agreement.
 - c) **Automobile Liability Insurance.** If the Consultant or Consultant's officers, employees, agents or representatives utilize a motor vehicle in performing any of the work or services under this Agreement, owned/non-owned automobile liability insurance providing combined single limits covering bodily injury and property damage liability with limits of no less than One Million Dollars (\$500,000) per incident or occurrence.
 - d) **Workers' Compensation Insurance.** Workers' Compensation insurance as required by the California Labor Code.
 - e) **Deductibles.** Any deductibles or self-insured retentions over \$10,000 must be declared in writing and approved by the District. At the option of the District, either: (a) the insurer shall reduce or eliminate such deductibles or self-insured retentions, or (b) Consultant shall provide a bond, cash, letter of credit, guaranty or other security satisfactory to the District guaranteeing payment of the self-insured retention or deductible and payment of any and all costs, losses, related investigations, claim administration and defense expenses. The District, in its sole discretion, may waive the requirement to reduce

or eliminate deductibles or self-insured retentions, in which case, the Consultant agrees that it shall be responsible for and pay any self-insured retention or deductible and shall pay any and all costs, losses, related investigations, claim administration and defense expenses related to or arising out of Consultant's defense and indemnification obligations as set forth in this Agreement.

- f) **Additional Insured Endorsement.** The Consultant shall obtain a separate endorsement to all required insurance policies, except Workers' Compensation insurance and Professional Liability insurance, naming the District and its officers, officials and employees as additional insureds.
 - g) **Consultant's Insurance is Primary.** The Consultant's insurance coverage shall be primary insurance regarding the District and the District's officers, officials and employees. Any insurance or self-insurance maintained by the District or the District's officers, officials and employees shall be excess of the Consultant's insurance and shall not contribute to the Consultant's insurance.
 - h) **Approved Insurers.** Insurance shall be placed with California admitted insurers (licensed to do business in California) with a current rating by Best's Key Rating Guide of no less than A:VII; except as otherwise approved by the District.
 - i) **Subcontractors.** The Consultant shall require that all of its subcontractors are subject to the insurance and indemnity requirements stated herein or shall include all subcontractors as additional insureds under its insurance policies.
 - j) **Certificates of Insurance.** Prior to the date the Consultant begins performance of its obligations under this Agreement, the Consultant shall furnish the District with certificates of insurance showing coverage required by this Agreement.
- 9) Defense and Indemnification.** The Consultant shall exonerate, indemnify, defend, and hold harmless the District and the Funding Agency, and their officers, agents, employees and volunteers from and against all damages, liability, losses, claims, suits, or actions of any kind and nature whatsoever, including attorneys' fees, arising directly or indirectly from the Consultant's negligence, errors, omissions or willful misconduct in performance of this Agreement
- 10) Status of Consultant.** All acts of the Consultant and its officers, employees, agents, representatives, subcontractors and all others acting on behalf of the Consultant relating to the performance of this Agreement shall be performed as independent contractors and not as agents, officers or employees of the District. The Consultant, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of the District. If the Consultant deems it appropriate to employ a subconsultant, expert or investigator in connection with the performance of the services under this Agreement, the Consultant shall so advise the District and seek the District's prior approval. Any consultant, expert or investigator employed by the Consultant at the Consultant's expense and shall be the agent of the Consultant and not the District.

- 11) **Records and Audit.** The Consultant shall prepare and maintain all writings, documents and records prepared or compiled in connection with the performance of this Agreement for at least four (4) years. Any authorized representative of the District shall have access to any writings as defined above for the purposes of making audit, evaluation, examination, excerpts and transcripts during the period such records are to be maintained by the Consultant.
- 12) **Assignment.** This is an agreement for the services of the Consultant. The District has relied upon the skills, knowledge, experience and training of the Consultant and Consultant's firm, associates and employees as an inducement to enter into this Agreement. The Consultant shall not assign or subcontract this Agreement without the express written consent of the District.
- 13) **Waiver of Default.** Waiver of any default by either party to this Agreement shall not be deemed to be waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of this Agreement unless this Agreement is modified as provided below.
- 14) **Severability.** If any portion of this Agreement or application thereof to any person or circumstance shall be declared invalid by a court of competent jurisdiction or if it is found in contravention of any federal, state or county statute, ordinance or regulation the remaining provisions of this Agreement or the application thereof shall not be invalidated thereby and shall remain in full force and effect.
- 15) **Amendment.** This Agreement may be modified, amended by the mutual consent of the parties hereto if such amendment or change is in written form and executed with the same formalities as this Agreement and attached to the original Agreement to maintain continuity.
- 16) **Entire Agreement.** This Agreement supersedes any and all other agreements, either oral or in writing, between any of the parties herein with respect to the subject matter hereof and contains all the agreements between the parties with respect to such matter.
- 17) **Construction.** Headings or captions to the provisions of this Agreement are solely for the convenience of the parties, are not part of this Agreement, and shall not be used to interpret or determine the validity of this Agreement. Any ambiguity in this Agreement shall not be construed against the drafter, but rather the terms and provisions hereof shall be given a reasonable interpretation as if both parties had in fact drafted this Agreement.
- 18) **Governing Law and Venue.** This Agreement shall be deemed to be made under and shall be governed by and construed in accordance with, the laws of the State of California. Any action brought to enforce the terms or provisions of this Agreement shall have venue in Santa Cruz County.

19) Counterparts. All counterparts shall be construed together and shall constitute one agreement. A signature reproduced electronically, by facsimile or .pdf shall be treated as an original signature.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year first written above. This Agreement may be executed in one or more counterparts by the parties hereto.

CONSULTANT

DISTRICT

By: _____

By: _____

Paul J. Kaymark, CPA
Nigro & Nigro, PC
25220 Hancock Ave., Ste. #400
Murrieta, CA 92562
pkaymark@nncpas.com

David McNair, General Manager
Scotts Valley Water District
2 Civic Center Drive
Scotts Valley, CA 95066
dmcnair@svwd.org

EXHIBIT A

Scope of Services

Services provided by the Consultant fall within three primary categories in the sequence of the audit: audit planning, interim field work, and year-end field work.

The Consultant will perform Audit Planning. The consultant will not be on site for the audit planning. The preliminary fieldwork will involve communication between the Consultant and Scotts Valley Water District. The Consultant will conduct an entrance conference and introduce the audit team. The Consultant will review prior year's audit work papers and review transaction cycles. The Consultant will determine the audit plan and extent of substantive procedures, establish materiality, and perform preliminary analytical procedures. The Draft and Final Deliverables of the Audit Planning work will be an Audit Plan and Schedule, and a list of requested items.

The Consultant will then perform Interim Field Work. In 2024 the emphasis of the Interim Field Work will be on internal control documentation. The consultant will gather or update documentation for significant processes, perform a "walk-through" of these significant processes, ask "what can go wrong" questions, identify preventive and detective controls in place, evaluate the design of internal controls, decide on whether to perform further testing, and summarize the fieldwork in a report submitted to management. The Consultant will conduct an Interim Exit Conference. The Draft and Final Deliverables of the Interim Field Work will be an Audit Status Report.

The Consultant will perform Year-End Field Work to assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures. The Year End Field Work will involve a review of the District's financial statements. The Consultant will perform substantive testing and analytical procedures. The Consultant will perform tests of controls, tests of details of account balances and classes of transactions, evaluate quality and sufficiency of audit evidence, and evaluate misstatements. The Consultant will conduct an Exit Conference. The Consultant will prepare the audit report and management letter, as well as prepare and deliver any associated presentations.

The Consultant will complete Federal and State Compliance requirements and will prepare and file Federal and California Exempt Organization Forms. The Draft and Final Deliverables of the Year-End Field Work phase will be the Independent Auditor's Report and Financial Statements, the Report on Internal Control and Compliance and Other Matters, the Annual Financial Transactions Report to the State Controller's Office, and the Year-End Status Report.

In addition, the Consultant will be available on an "as-needed" basis to assist the District with implementing new GASB statements, make recommendations for how to properly account for complex transactions, and to serve as a resource for general accounting questions.

EXHIBIT B

Schedule

Presented below is the proposed 2024 schedule to audit the District's financials for the fiscal year ending June 30, 2024. Each of the following tasks shall be completed by the Consultant no later than the months indicated.

Task	2024 Month(s)
Audit Planning	August
Entrance Conference	August
Detailed Audit Plan	August
Risk Assessment Procedures	August
Interim Field Work	August
Internal Controls Testing	August / September
Audit Status Report	September
Year-End Field Work	September / October
SVWD to provide Financial Statements	September
Substantive Testing / Analytical Procedures	September
Draft Audit Report	October
Exit Conference	November Finance Cmte Meeting (11/20/24)
Issue Final Audit Report	November
Board Presentation	December Board Meeting (12/12/24)
Prepare and Submit Financial Transaction Report (FTR) to the State Controller's Office	December

EXHIBIT C

Payment Terms

The Consultant will work on an hourly fee basis with a “not to exceed” fee listed below for each Fiscal Year. The Consultant will invoice the District monthly. Payments are due within 30 days of the date of invoice.

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	20.00	\$ 200.00	\$ 175.00	\$ 3,500.00
Managers	20.00	175.00	150.00	3,000.00
Seniors	40.00	150.00	125.00	5,000.00
Staff Members	70.00	125.00	100.00	7,000.00
Admin	-	100.00	75.00	-
Subtotal	150.00			18,500.00
Out-of-Pocket - Included in Rates				-
Total Max				\$ 18,500.00

Fiscal Year	FY 2024	FY 2025	FY 2026	Total
District ACFR	\$ 18,000	\$ 18,000	\$ 18,000	\$ 54,000
State Controller's Report	500	500	500	1,500
Total	\$ 18,500	\$ 18,500	\$ 18,500	\$ 55,500

Same Price for FY 2027 to FY 2028

Single-Audit of Federal Funding \$5,000

**TECHNICAL PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
Scotts Valley Water District**

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



Respectfully Submitted on April 22, 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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April 22, 2024

Mr. Nicholas Kurns, Finance & Customer Service Manager
Scotts Valley Water District
2 Civic Center Drive
Scotts Valley, CA 95066

Dear Mr. Kurns:

Thank you for the opportunity to submit this proposal to provide audit services for the Scotts Valley Water District (District). Our understanding of the work to be done is: the annual audit of the District's financial statements (and ACFR) and for the fiscal years ending June 30, 2024-2026, with an option to extend for two additional years. Based on our history with water and wastewater agencies, 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 Walnut Creek office. We also have an office in Murrieta for additional resources.
- **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:

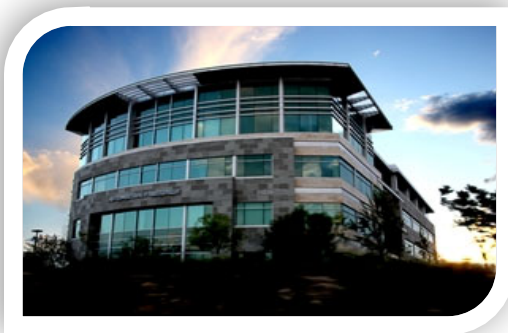
Position	Number of Employees	Number of Licensed CPA's
Partner*	7	7
Senior Manager	1	1
Manager	5	3
Supervisor	1	-
Senior	5	-
Associates	13	-
Support Staff	3	-
Total	36	11

**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."*

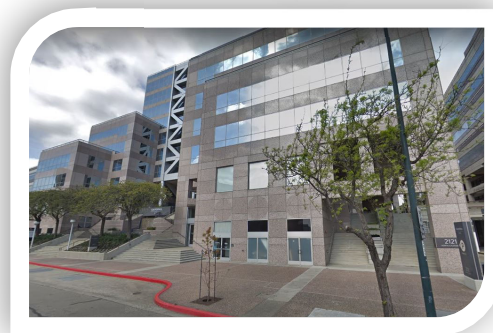
Size and Location of Offices

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
- Mojave Water Agency
- 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
- Las Galinas Valley Sanitary 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
- Las Galinas Valley Sanitary 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

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
- Las Galinas Valley Sanitary 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
- Las Galinas Valley Sanitary 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:

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- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary 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
- Las Galinas Valley Sanitary 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

Water & Wastewater District

East Orange County Water District – Sylvia Prado, (714) 538-5815

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	10	26
May/June				
Interim fieldwork	12	12	20	44
August/September				
Final fieldwork, report preparation, review, finalization, and presentation	20	20	40	80
Total hours	40	40	70	150
	40	40	70	
	8	8	10	26
Preliminary planning and fieldwork	8	8	10	26
Control	12	12	20	44
Substantive	10	10	40	60
Reporting	10	10	0	20
	40	40	70	150

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
Scotts Valley Water District**

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



Respectfully Submitted on April 22, 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	Total	
Partner	20.00	\$ 200.00	\$ 175.00	\$ 3,500.00	
Managers	20.00	175.00	150.00	3,000.00	
Seniors	40.00	150.00	125.00	5,000.00	
Staff Members	70.00	125.00	100.00	7,000.00	
Admin	-	100.00	75.00	-	
Subtotal	150.00			18,500.00	
Out-of-Pocket - Included in Rates				-	
Total Max				\$ 18,500.00	

Fiscal Year	FY 2024	FY 2025	FY 2026	Total
District ACFR	\$ 18,000	\$ 18,000	\$ 18,000	\$ 54,000
State Controller's Report	500	500	500	1,500
Total	\$ 18,500	\$ 18,500	\$ 18,500	\$ 55,500

Same Price for FY 2027 to FY 2028

Single-Audit of Federal Funding \$5,000

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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STAFF REPORT - Finance

Scotts Valley Water District

Date: 08/08/2024
To: Board of Directors
From: General Manager
Item: Staff Reports 7.3
Subject: **Preliminary Financial Reports 07/01/23 through 06/30/2024**

Summary

Fiscal Year-to-Date (YTD) preliminary figures reflect the period of 07/01/23 through 06/30/24. YTD revenues total \$7.1M and expenses total \$6.7M.

Revenue

June is the final month of the fiscal year. YTD potable water sales revenue is \$4.4M, water services revenue is \$2.7M and new connections revenue is \$495K. Property tax revenue is \$1.5M and grant revenue totaled \$269K. Total YTD revenue in the potable water fund, excluding grants, is \$9.5M, equal to 95% of the budget and 5% lower than last year due to a decline reductions in revenue from water sales and new connections.

YTD recycled water sales revenue is \$481K, water services revenue is \$98K, and \$7K from new connections for the period. Total YTD revenue of \$588K in the recycled water fund equals 90% of the budget, which is 12% higher than for the same period of last fiscal year.

Expenses

Combined YTD operating expenses are in-line with the budget, with expenses of \$6.1M representing 87% of the budget. Net project expenditures total \$2.9M and the debt service principal payments of \$931K have been made.

Fund Balance

At the end of June, cash reserves were approximately \$9.4M. An additional \$2.0M are held in investments and \$1.2M is booked in Accounts Receivable.

Enclosed

Quarterly Financial Report 07/01/23 – 06/30/24
Budget Status Balance 07/01/23 – 06/30/24
Budget Status Revenue 07/01/23 – 06/30/24
Budget Status Expense 07/01/23 – 06/30/24
Projects Expense 07/01/23 - 06/30/24
Balance Sheet 06/30/24
Check Register 05/01/24 – 05/31/24
Check Register 06/01/24 – 06/30/24
Investment Summary 06/30/24

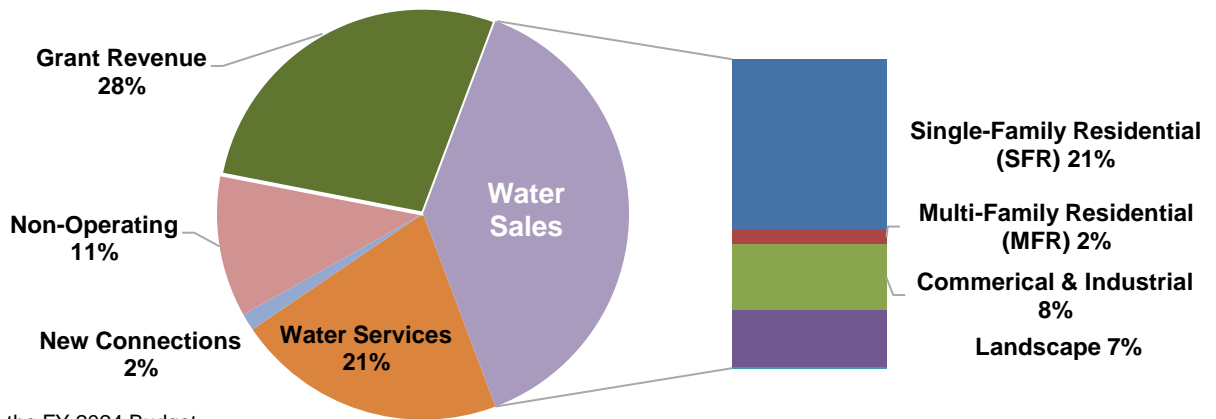


FY 2024 – Q4 Financial Report

July 1, 2023 – June 30, 2024

Revenues

Scotts Valley Water District revenues come from four main sources: Water Sales, Water Services (Basic Service Charge), New Connections, and Non-Operating*.



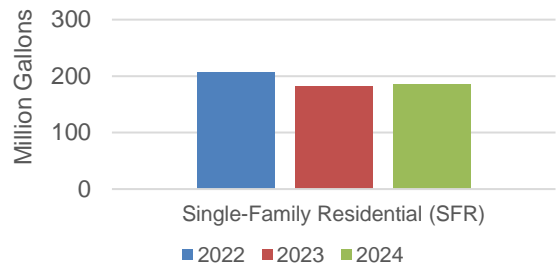
*Data from the FY 2024 Budget

The District's largest revenue category is Single Family Residential (SFR) Water Sales. Revenue in the SFR category for the period July through June is down 1% from prior year. Revenue in the prior year included drought surcharges.

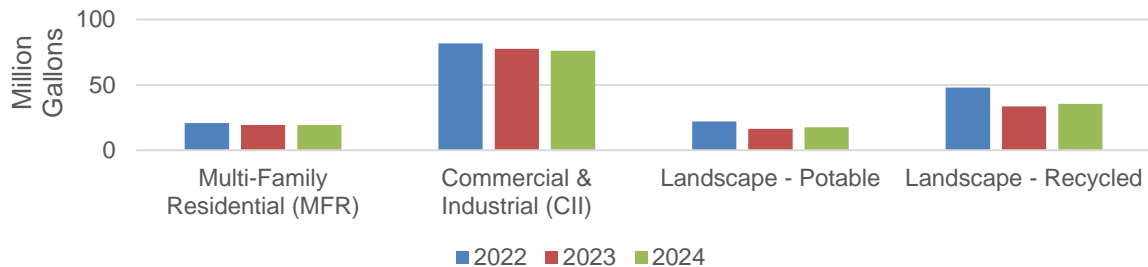
Consumption

Water consumption by SFR customers through the fourth quarter is 185 million gallons, up 4.4 million gallons or 2.4% from FY 2023.

Consumption 3 Year History : SFR (July through June)

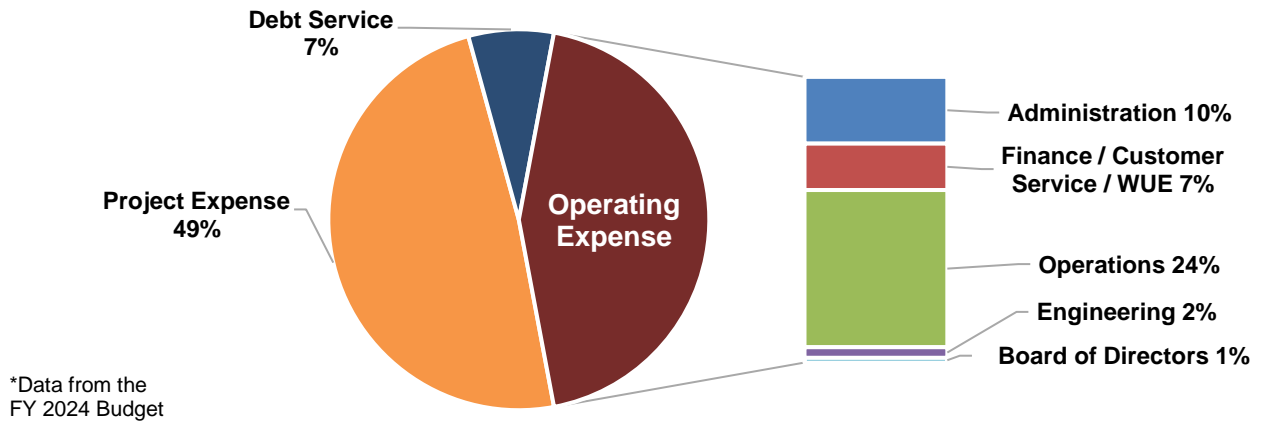


Consumption 3 Year History : MFR, CII, Landscape (July through June)



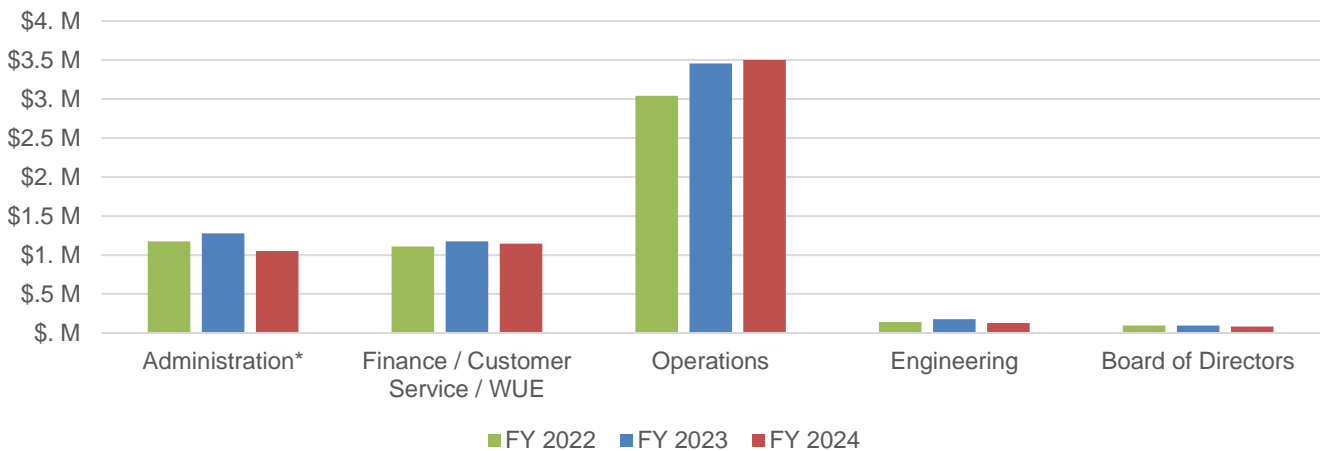
Expenses

District expenses are comprised of three major categories: Operating Expenses, Project Expenses, and Debt Service. The chart below presents the FY 2024 Budget by expense category, with Operating Expenses broken down by Division*.



Operating expenses are the organization's largest expense category. District operating expenses reflect the cost of providing uninterrupted high-quality water service across the service area. Operating expenses in Q4 of FY 2024, which accounts for activity from July 2023 through June 2024, finished the year below budget. Further, total operating expenses in FY 2024 are lower than the FY 2023 total by 6%. The chart below compares Operating Expenditures by Division for each of the past three fiscal years. Several factors have led to cost decreases. The Administration Division had a vacant position unfilled for the year. Expenses in the Finance/Customer Service Division, excluding grant expense, were essentially flat year-over-year. Operations Division expenses increased slightly due to higher costs for pumping and water treatment.

Operating Expenses - 3 Year History by Division
July - June

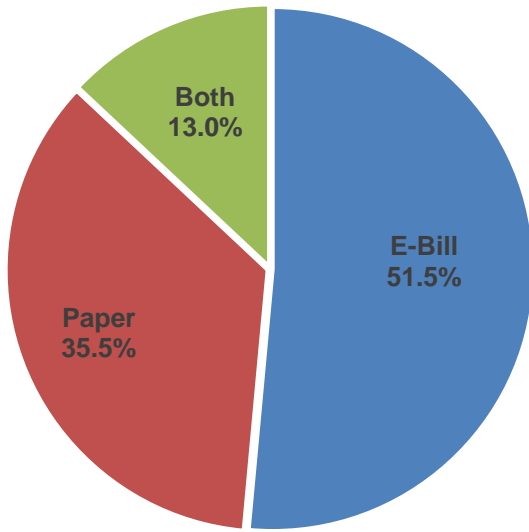


Customer Accounts

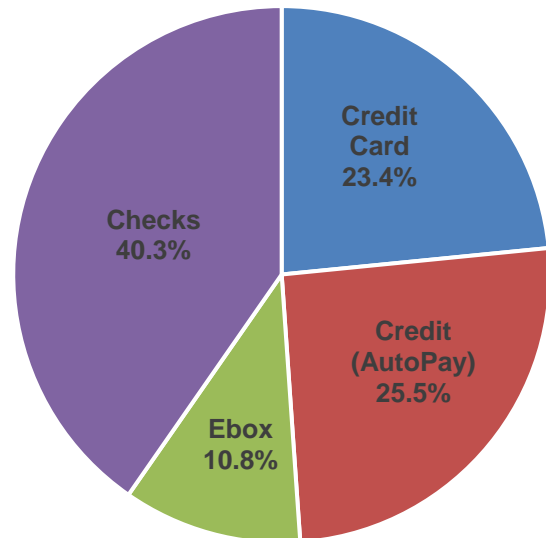
The charts below provide additional information on how customers interact with the District.

Total Accounts: 4,541

How do customers RECEIVE their bill?



How do customers PAY their bill?



	FY 24 Q3	FY 24 Q4	change
E-Bill	51.3%	51.5%	0.2%
Paper	35.9%	35.5%	(0.4%)
Both	12.8%	13.0%	0.2%

	FY 24 Q3	FY 24 Q4	change
Credit Card	22.3%	23.4%	1.1%
Credit (AutoPay)	40.0%	25.5%	(14.5%)
Ebox	11.1%	10.8%	(0.3%)
Checks	26.6%	40.3%	13.7%

Delinquent Accounts

Billing	Reminder		
	Date	Accounts	Emails
January	1-Feb	603	506
February	4-Mar	543	444
March	4-Apr	438	363
April	2-May	517	400
May	4-Jun	501	409
June	3-Jul	526	435

Date	Late Payment Penalty	
	Accounts	Past Due Balance
2/6/2024	246	\$57,422.17
3/6/2024	310	\$67,792.44
4/8/2024	276	\$53,472.53
5/7/2024	269	\$53,085.07
6/6/2024	295	\$79,866.91
7/9/2024	229	\$46,475.34

Rebates

Rebates Processed	# of Rebates	Total Amount
FY 2024 (July 2023 – June 2024)		
FY 2023 (July 2022 – June 2023)		
Lawn Removal	30/13	\$49,800/\$47,267
Low Volume Irrigation	0/3	\$0/\$4,021
Toilet Replacement	12/19	\$1,075/\$1,150
Pressure Regulators	11/26	\$645/\$2,800
Pool Covers	2/3	\$179/\$2,650
Smart Controllers	4/10	\$391/\$958

Rebates / Give-Away Summary						
Rebate/Give Away	Rebate Offerings	Accounts	Units/ Gals/ Sq. ft	Cost	Water Savings gal/year	Gallons Saved per \$ Spent
High-Efficiency Toilet	\$50-\$150	19	14	\$1,150	7,665	6.67
Lawn Removal	\$2.00 / sq.ft.	13	23,634	\$47,267	420,658	8.90
Low Volume Irrigation	\$0.50 / sq.ft.	3	8,042	\$4,021	71,571	17.80
Smart Irrigation Controller	\$100	10	9	\$391	67,500	172.63
Shower Head	Free		18	0	.7 gpm	Average gallons saved per \$ spent
Faucet Aerator	Free		15	0	1.45 gpm	
Hose Timers	Free		1	0	Prevents waste	
Shut Off Nozzle	Free		32	0		
Totals		45		\$52,829	567,394	10.74

Budget Status - Balance



Period: 07/01/23 - 06/30/2024

FY Remain: 0%

	FY 2023 YTD Actual 07/01/22 - 6/30/2023	FY 2024 YTD Actual 07/01/23 - 6/30/2024	FY 2024 vs. FY 2023	YOY % change	FY 2024 Budget	FY 2024 Remaining Balance	%
Period: 12 months							
Potable Water - Fund 01							
Water Sales & Services (R10, R20)	\$ 7,072,710	\$ 7,097,448	\$ 24,738	0%	\$ 7,352,100	\$ 254,652	3%
New Connections (R25)	\$ 1,292,702	\$ 507,320	\$ (785,382)	-61%	\$ 180,000	\$ (327,320)	-182%
Other Revenue (R30, R40)	\$ 2,429,053	\$ 2,148,393	\$ (280,660)	-12%	\$ 5,167,318	\$ 3,018,925	58%
Potable Water Total	\$ 10,794,465	\$ 9,753,160	\$ (1,041,304)	-10%	\$ 12,699,418	\$ 2,946,258	23%
Recycled Water - Fund 02							
Water Sales & Services (R10, R20)	\$ 511,469	\$ 579,117	\$ 67,649	13%	\$ 630,700	\$ 51,583	8%
New Connections (R25)	\$ 10,321	\$ 7,728	\$ (2,593)	-25%	\$ -	\$ (7,728)	#DIV/0!
Other Revenue (R30, R40)	\$ 3,517	\$ 1,482	\$ (2,035)	-58%	\$ 21,600	\$ 20,118	93%
Recycled Water Total	\$ 525,306	\$ 588,327	\$ 63,021	12%	\$ 652,300	\$ 63,973	10%
TOTAL REVENUE	\$ 11,319,771	\$ 10,341,488	\$ (978,283)	-9%	\$ 13,351,718	\$ 3,010,230	23%
Expenses - Fund 01 and Fund 02 Combined							
Salaries & Benefits (E01)	\$ 3,123,319	\$ 2,987,989	\$ (135,330)	-4%	\$ 3,413,259	\$ 425,270	12%
Services & Supplies (E03-E80)	\$ 3,623,063	\$ 3,097,538	\$ (525,525)	-15%	\$ 3,584,909	\$ 487,371	14%
Project Expenses	\$ 1,358,356	\$ 3,132,513	\$ 1,774,157	131%	\$ 6,773,408	\$ 3,640,895	54%
Debt Service - Principal	\$ 976,991	\$ 931,320	\$ (45,671)	-5%	\$ 931,320	\$ -	0%
TOTAL EXPENSES *	\$ 9,081,729	\$ 10,149,360	\$ 1,067,631	12%	\$ 14,702,896	\$ 4,553,536	31%
NET REVENUE	\$ 2,238,042	\$ 192,128	\$ (2,045,914)		\$ (1,351,178)	\$ (1,543,306)	
Period: 07/01/23 - 06/30/24 (12 months)							
Total Revenue	\$ 11,319,771	\$ 10,341,488	\$ (978,283)	-9%	\$ 13,351,718	\$ 3,010,230	23%
Total Expenses *	\$ 9,081,729	\$ 10,149,360	\$ 1,067,631	12%	\$ 14,702,896	\$ 4,553,536	31%
Net Revenue	\$ 2,238,042	\$ 192,128	\$ (2,045,914)		\$ (1,351,178)		
Period: 07/01/23 - 05/31/24 (11 months)							
Total Revenue	\$ 10,208,556	\$ 9,333,936	\$ (874,619)	-9%	\$ 13,351,718	\$ 4,017,782	30%
Total Expenses *	\$ 7,971,610	\$ 8,501,493	\$ 529,883	7%	\$ 14,702,896	\$ 6,201,403	42%
Net Revenue	\$ 2,236,946	\$ 832,444	\$ (1,404,502)		\$ (1,351,178)		

* Expense totals do not include depreciation expense

Budget Status - Revenue



Period: 07/01/23 - 06/30/2024

FY Remain: 0%

Fund 01	Potable Water	FY 2023 YTD Actual	FY 2024 YTD Actual	FY 2024 vs. FY 2023	YOY % change	FY 2024 Budget	FY 2024 Remaining Balance	%
R10	Operating Revenue - Water Sales							
01-000-41101	Residential Consumption - SF	\$ 2,674,333	\$ 2,589,789	\$ (84,544)	-3%	\$ 2,845,300	\$ 255,511	9%
01-000-41102	Residential Consumption - MF	\$ 217,188	\$ 216,864	\$ (324)	0%	\$ 240,200	\$ 23,336	10%
01-000-41103	CII Consumption	\$ 1,080,147	\$ 1,001,069	\$ (79,079)	-7%	\$ 1,106,700	\$ 105,631	10%
01-000-41105	Irrigation Consumption	\$ 394,584	\$ 414,165	\$ 19,582	5%	\$ 398,600	\$ (15,565)	-4%
01-000-41106	CII Consumption - Other	\$ 94,746	\$ 94,946	\$ 201	0%	\$ -	\$ (94,946)	
01-000-41200	Other - Bulk Water	\$ 17,043	\$ 70,652	\$ 53,609	315%	\$ 21,900	\$ (48,752)	-223%
	R10 Sub Totals:	\$ 4,478,041	\$ 4,387,486	\$ (90,555)	-2%	\$ 4,612,700	\$ 225,214	5%
R20	Operating Revenue - Water Services							
01-000-41300	Other - Late Penalty	\$ 32,072	\$ 31,480	\$ (592)	-2%	\$ 18,100	\$ (13,380)	-74%
01-000-42100	Standby Basic Meter Charge	\$ 2,482,339	\$ 2,592,845	\$ 110,507	4%	\$ 2,639,400	\$ 46,555	2%
01-000-42121	Standby FP Basic Meter Charge	\$ 72,884	\$ 77,837	\$ 4,953	7%	\$ 75,000	\$ (2,837)	-4%
01-000-43300	Other Operating Revenue	\$ 7,375	\$ 7,800	\$ 425	6%	\$ 6,900	\$ (900)	-13%
	R20 Sub Totals:	\$ 2,594,670	\$ 2,709,962	\$ 115,293	4%	\$ 2,739,400	\$ 29,438	1%
R25	Operating Revenue - New Connections							
01-000-42101	Other Meter Fee	\$ 10,571	\$ 8,890	\$ (1,681)	-16%	\$ 1,700	\$ (7,190)	-423%
01-000-42102	Other Capacity Fee	\$ 1,271,283	\$ 494,715	\$ (776,568)	-61%	\$ 160,700	\$ (334,015)	-208%
01-000-42120	Other FP Meter Fee	\$ 7,640	\$ 1,531	\$ (6,109)	-80%	\$ 10,600	\$ 9,069	86%
01-000-43100	Other Will Serve	\$ 625	\$ 1,375	\$ 750	120%	\$ 1,000	\$ (375)	-38%
01-000-43200	Other Dev Proj Review	\$ 2,583	\$ 809	\$ (1,774)	-69%	\$ 6,000	\$ 5,191	87%
	R25 Sub Totals:	\$ 1,292,702	\$ 507,320	\$ (785,382)	-61%	\$ 180,000	\$ (327,320)	-182%
R30	Non-Operating Revenue - Other							
01-000-46000	Property Taxes	\$ 1,389,578	\$ 1,482,621	\$ 93,043	7%	\$ 1,361,456	\$ (121,165)	-9%
01-000-47110	Interest & Dividend	\$ 827	\$ 65,649	\$ 64,822	7842%	\$ 718	\$ (64,931)	-9043%
01-000-47115	Interest & Dividend - Restrict	\$ 133,660	\$ 257,042	\$ 123,382	92%	\$ -	\$ (257,042)	
01-000-47120	Interest - LAIF	\$ 45,300	\$ -	\$ (45,300)	-100%	\$ 91,700	\$ 91,700	100%
01-000-47520	Misc. Non-Operating Revenue	\$ (47,433)	\$ 56,708	\$ 104,141	-220%	\$ 20,200	\$ (36,508)	-181%
01-000-47530	Unrealized Gain/Loss on Invest	\$ 21,820	\$ 10,498	\$ (11,322)	-52%	\$ -	\$ (10,498)	
01-000-47540	Third-Party Reimbursements	\$ -	\$ -	\$ -		\$ -	\$ -	
01-000-47560	Rental Revenue	\$ 6,000	\$ -	\$ (6,000)	-100%	\$ -	\$ -	
	R30 Sub Totals:	\$ 1,629,949	\$ 1,878,702	\$ 266,075	15%	\$ 1,474,074	\$ (394,130)	-27%
01-000-45230	State Grant - DWR 2021	\$ 799,104	\$ 269,691	\$ (529,413)	34%	\$ 3,693,244	\$ 3,423,553	93%
	R40 Sub Totals:	\$ 799,104	\$ 269,691	\$ (529,413)	-66%	\$ 3,693,244	\$ 3,423,553	93%
	Fund 01 Revenue:	\$ 10,794,465	\$ 9,753,160	\$ (1,023,982)	-10%	\$ 12,699,418	\$ 2,956,756	23%
	Fund 01 Rev Excl Grants & Cap	\$ 9,995,361	\$ 9,483,469	\$ (494,570)	-5%	\$ 9,006,174	\$ (466,797)	-5%

Budget Status - Revenue



Period: 07/01/23 - 06/30/2024

FY Remain: 0%

		FY 2023 YTD Actual	FY 2024 YTD Actual	FY 2024 vs. FY 2023	YOY % change	FY 2024 Budget	FY 2024 Remaining Balance	%
Fund 02	Recycled Water							
R10	Operating Revenue - Water Sales							
02-000-41105	Irrigation Consumption	\$ 413,969	\$ 478,603	\$ 64,634	16%	\$ 534,900	\$ 56,297	11%
02-000-41200	Other - Bulk Water	\$ 4,853	\$ 2,686	\$ (2,167)	-45%	\$ -	\$ (2,686)	
	R10 Sub Totals:	\$ 418,822	\$ 481,289	\$ 62,468	15%	\$ 534,900	\$ 53,611	10%
02-000-41300	Other - Late Penalty							
02-000-42100	Standby Basic Meter Charge	\$ 92,622	\$ 97,528	\$ 4,906	5%	\$ 95,800	\$ (1,728)	-2%
02-000-43300	Other Operating Revenue	\$ 25	\$ 300	\$ 275	1100%	\$ -	\$ (300)	
	R20 Sub Totals:	\$ 92,647	\$ 97,828	\$ 5,181	6%	\$ 95,800	\$ (2,028)	-2%
R25	Operating Revenue - New Connections							
02-000-42101	Other Meter Fee	\$ 266	\$ 315	\$ 49	118%	\$ -	\$ (315)	
02-000-42102	Other Capacity Fee	\$ 10,055	\$ 7,413	\$ (2,642)	-26%	\$ -	\$ (7,413)	
02-000-42130	GW Rep-Impact Fees	\$ -	\$ -	\$ -		\$ -	\$ -	
	R25 Sub Totals:	\$ 10,321	\$ 7,728	\$ (2,593)	-25%	\$ -	\$ (7,728)	
R30	Non-Operating Revenue - Other							
02-000-47110	Interest & Dividend	\$ 3,517	\$ 1,482	\$ (2,035)	-58%	\$ 6,600	\$ 5,118	78%
02-000-47560	Notes Receivable Payments	\$ -	\$ -	\$ -		\$ 15,000	\$ 15,000	100%
	Fund 02 Revenue:	\$ 525,306	\$ 588,327	\$ 63,021	12%	\$ 652,300	\$ 63,973	10%
	Fund 02 Rev Excl Grants & Cap	\$ 525,306	\$ 588,327	\$ 63,021	12%	\$ 652,300	\$ 63,973	10%
Revenue Totals:		\$ 11,319,771	\$ 10,341,488	\$ (960,961)	-9%	\$ 13,351,718	\$ 3,020,728	23%
Revenue Total Excl Grants & Cap Contributions		\$ 10,520,667	\$ 10,071,796	\$ (431,549)	-4%	\$ 9,658,474	\$ (402,824)	-4%

Budget Status - Expense



Period: 07/01/23 - 06/30/2024

FY Remain: 0%

		FY 2023 YTD Actual	FY 2024 YTD Actual	FY 2024 vs. FY 2023	YOY % change	FY 2024 Budget	FY 2024 Remaining Balance	%
Fund 01 and Fund 02 Combined								
Dept	Administration							
E01	Salaries & Benefits	\$ 725,703	\$ 472,984	\$ (252,719)	-35%	\$ 839,870	\$ 366,886	44%
E03	General & Admin - Services	\$ 335,044	\$ 338,575	\$ 3,530	1%	\$ 426,144	\$ 87,569	21%
E05	General & Admin - Supplies	\$ 13,069	\$ 9,166	\$ (3,903)	-30%	\$ 17,320	\$ 8,154	47%
E10	Source of Supply	\$ 224,522	\$ 242,889	\$ 18,367	8%	\$ 299,629	\$ 56,740	19%
E70	Other	\$ -	\$ 11,000	\$ 11,000		\$ 5,000	\$ (6,000)	-120%
	Dept 100 Sub Totals:	\$ 1,298,339	\$ 1,074,614	\$ (223,725)	-17%	\$ 1,587,963	\$ 513,349	32%
Dept	Finance/Customer Service							
E01	Salaries & Benefits	\$ 567,379	\$ 591,085	\$ 23,705	4%	\$ 621,002	\$ 29,917	5%
E03	General & Admin - Services	\$ 136,197	\$ 169,810	\$ 33,613	25%	\$ 170,200	\$ 390	0%
E05	General & Admin - Supplies	\$ 900	\$ -	\$ (900)	-100%	\$ 4,000	\$ 4,000	100%
E35	Customer Accounts	\$ 298,126	\$ 298,062	\$ (65)	0%	\$ 308,446	\$ 10,384	3%
E70	Other	\$ 519,410	\$ 42,190	\$ (477,220)	-92%	\$ 1,000	\$ (41,190)	-4119%
E80	Debt Service - Interest	\$ 193,897	\$ 175,275	\$ (18,622)	-10%	\$ 184,603	\$ 9,328	5%
	Dept 200 Sub Totals:	\$ 1,715,909	\$ 1,276,421	\$ (439,488)	-26%	\$ 1,289,251	\$ 12,830	1%
Dept	Operations							
E01	Salaries & Benefits	\$ 1,640,608	\$ 1,743,154	\$ 102,545	6%	\$ 1,739,934	\$ (3,220)	0%
E03	General & Admin - Services	\$ 204,108	\$ 235,563	\$ 31,455	15%	\$ 285,367	\$ 49,804	17%
E05	General & Admin - Supplies	\$ 42,191	\$ 53,689	\$ 11,498	27%	\$ 40,000	\$ (13,689)	-34%
E07	General Production	\$ 146,207	\$ 135,635	\$ (10,572)	-7%	\$ 146,600	\$ 10,965	7%
E10	Source of Supply	\$ 105,260	\$ 128,127	\$ 22,867	22%	\$ 120,000	\$ (8,127)	-7%
E15	Pumping	\$ 481,152	\$ 521,799	\$ 40,648	8%	\$ 544,000	\$ 22,201	4%
E20	Water Treatment	\$ 458,789	\$ 544,283	\$ 85,494	19%	\$ 611,800	\$ 67,517	11%
E25	Transmission & Distribution	\$ 381,080	\$ 160,182	\$ (220,898)	-58%	\$ 252,800	\$ 92,618	37%
E35	Conservation	\$ 1,259	\$ -	\$ (1,259)	-100%	\$ -	\$ -	
E70	Other	\$ -	\$ -	\$ -		\$ -	\$ -	
	Dept 300 Sub Totals:	\$ 3,460,653	\$ 3,522,432	\$ 61,780	2%	\$ 3,740,501	\$ 218,069	6%
Dept	Engineering							
E01	Salaries & Benefits	\$ 105,052	\$ 106,249	\$ 1,196	1%	\$ 129,980	\$ 23,731	18%
E03	General & Admin - Services	\$ 69,736	\$ 19,117	\$ (50,619)	-73%	\$ 117,400	\$ 98,283	84%
E05	General & Admin - Supplies	\$ 1,537	\$ 4,911	\$ 3,374	219%	\$ 6,400	\$ 1,489	23%
	Dept 400 Sub Totals:	\$ 176,326	\$ 130,277	\$ (46,049)	-26%	\$ 253,780	\$ 123,503	49%
Dept	Board of Directors							
E01	Salaries & Benefits	\$ 84,577	\$ 74,518	\$ (10,059)	-12%	\$ 82,473	\$ 7,955	10%
E03	General & Admin - Services	\$ 10,579	\$ 7,264	\$ (3,315)	-31%	\$ 28,400	\$ 21,136	74%
E05	General & Admin - Supplies	\$ -	\$ -	\$ -		\$ 800	\$ 800	100%
	Dept 900 Sub Totals:	\$ 95,156	\$ 81,782	\$ (13,373)	-14%	\$ 111,673	\$ 29,891	27%

Budget Status - Expense



Period: 07/01/23 - 06/30/2024

FY Remain: 0%

		FY 2023 YTD Actual	FY 2024 YTD Actual	FY 2024 vs. FY 2023	YOY % change	FY 2024 Budget	FY 2024 Remaining Balance	%
Summary								
E01	Salaries & Benefits	\$ 3,123,319	\$ 2,987,989	\$ (135,330)	-4%	\$ 3,413,259	\$ 425,270	12%
E03	General & Admin - Services	\$ 755,665	\$ 770,329	\$ 14,664	2%	\$ 1,027,511	\$ 257,182	25%
E05	General & Admin - Supplies	\$ 57,698	\$ 67,767	\$ 10,069	17%	\$ 68,520	\$ 753	1%
E07	General Production	\$ 146,207	\$ 135,635	\$ (10,572)	-7%	\$ 146,600	\$ 10,965	7%
E10	Source of Supply	\$ 329,782	\$ 371,016	\$ 41,235	13%	\$ 419,629	\$ 48,613	12%
E15	Pumping	\$ 481,152	\$ 521,799	\$ 40,648	8%	\$ 544,000	\$ 22,201	4%
E20	Water Treatment	\$ 458,789	\$ 544,283	\$ 85,494	19%	\$ 611,800	\$ 67,517	11%
E25	Transmission & Distribution	\$ 381,080	\$ 160,182	\$ (220,898)	-58%	\$ 252,800	\$ 92,618	37%
E35	Customer Accounts	\$ 299,385	\$ 298,062	\$ (1,323)	0%	\$ 308,446	\$ (30,805)	-10%
E70	Other	\$ 519,410	\$ 53,190	\$ (466,220)	-90%	\$ 6,000	\$ -	0%
E80	Debt Service - Interest	\$ 193,897	\$ 175,275	\$ (18,622)	-10%	\$ 184,603	\$ 9,328	5%
	Purchase Order Carryover					\$ 20,000		
District Expense Total:		\$ 6,746,382	\$ 6,085,526	\$ (660,856)	-10%	\$ 7,003,168	\$ 903,642	13%
Fund 01 and 02 Combined								
E01	Salaries & Benefits	\$ 3,123,319	\$ 2,987,989	\$ (135,330)	-4%	\$ 3,413,259	\$ 425,270	12%
E03-E80	Services & Supplies	\$ 3,623,063	\$ 3,097,538	\$ (525,525)	-15%	\$ 3,569,909	\$ 472,371	13%
	Purchase Order Carryover					\$ 20,000		
District Expense Total:		\$ 6,746,382	\$ 6,085,526	\$ (660,856)	-10%	\$ 7,003,168	\$ 897,642	13%

Projects - Expense



Period: 07/01/23 - 06/30/2024

FY Remain: 0%

		FY 2024 YTD Actual	FY 2024 Budget	FY 2024 Remaining Balance	%
Fund 01 and Fund 02 Combined					
Project	Description				
C15007	Grace Way Well	\$ 346,672	\$ 2,400,000	\$ 2,053,328	86%
---	<i>Grace Way Well- Grant Reimb</i>	\$ (256,916)	\$ (1,200,000)	\$ (943,084)	79%
C15021	Purified Recycled Water Recharge	\$ -	\$ 100,000	\$ 100,000	100%
C16023	Orchard Run Water Treatment Plant	\$ 95,228	\$ -	\$ (95,228)	
C16024	Bethany Tank Rehabilitation	\$ 18,971	\$ 139,258	\$ 120,288	86%
M17011	Meters with AMI	\$ 39,994	\$ 42,000	\$ 2,006	5%
C17011	AMI Technology for Meters	\$ -	\$ 5,000	\$ 5,000	100%
C19020	El Pueblo WTP Improvements	\$ 10,529	\$ 206,008	\$ 195,479	95%
C19030	Hacienda Pump Station	\$ 16,973	\$ 15,000	\$ (1,973)	-13%
C19070	Vehicle Replacement Program	\$ -	\$ 75,000	\$ 75,000	100%
C20010	Main Replacement Program - PW	\$ 47,879	\$ 200,000	\$ 152,121	76%
C20040	Admin Building Improvements	\$ 29,497	\$ 5,000	\$ (24,497)	-490%
C21010	Well 10 Water Quality Improvements	\$ 196,302	\$ 300,000	\$ 103,698	35%
C22010	Well 3B Replacement	\$ 1,917,253	\$ 2,972,175	\$ 1,054,922	35%
C22020	Specialized Operations Equipment	\$ 117,430	\$ 163,967	\$ 46,537	28%
C23010	SCWD-SVWD System Intertie	\$ 42,040	\$ 2,350,000	\$ 2,307,960	98%
---	<i>SCWD-SVWD System Intertie - Grant Reimb</i>	\$ (12,775)	\$ (2,350,000)	\$ (2,337,225)	99%
C24000	SV Transit Center LID Retrofit - Phase 2	\$ 94,823	\$ 500,000	\$ 405,177	81%
C24010	Glenwood Tank Landslide Evaluation & Repair	\$ 4,705	\$ 500,000	\$ 495,295	99%
C24020	Monte Fiore Pump Station Rehab	\$ 74,806	\$ 75,000	\$ 194	0%
C24030	System-Wide Pressure Reduction Program	\$ 56,103	\$ 75,000	\$ 18,898	25%
C24040	Service Line Replacement - Montevalle	\$ 16,625	\$ 150,000	\$ 133,375	89%
C24050	Corp Yard Improvements	\$ 6,685	\$ 25,000	\$ 18,315	73%
C24060	Solar Installation	\$ -	\$ 25,000	\$ 25,000	100%
Projects Expense Totals:		\$ 2,862,822	\$ 6,773,408	\$ 3,885,586	57%

Balance Sheet



Fund 01, Fund 02 and Fund 03 Combined

	6/30/23	6/30/24
Assets		
Cash	\$10,935,430	\$9,402,945
Investments	\$0	\$1,974,693
Accrued Interest	\$49,730	\$81,183
A/R Customer-Water	\$1,053,256	\$1,237,624
Property Tax Receivable	\$0	\$0
A/R - Other	\$535,981	\$7,667
Interfund Loan Receivable	\$888,040	\$888,040
Inventory	\$213,404	\$227,243
Prepaid Expense	\$71,170	\$109,454
Note Receivable	\$53,334	\$45,000
JPA Investment	\$398,572	\$149,345
Land & Right-of-ways	\$650,697	\$1,218,697
Construction-in-progress	\$2,044,157	\$3,614,372
Water Rights / Intangible Assets	\$5,267,833	\$5,267,833
Plant & Equipment	\$44,102,981	\$45,395,340
Depreciation/Amortization	(\$25,834,981)	(\$27,044,711)
Deferred Pension Outflows	\$2,441,687	\$2,020,105
Unfunded OPEB Liability	\$121,850	\$115,583
	\$42,993,141	\$44,710,411
Liabilities		
A/P & Accrued Expenses	\$565,819	\$494,006
Accrued Salaries & Wages	\$47,835	\$46,645
Accrued Interest Payable	\$96,966	\$87,638
Customer Deposits	\$51,810	\$55,610
Interfund Loans	\$888,040	\$888,040
LT Liabilities Due in 1 Yr	\$970,158	\$994,207
Unearned Revenue	\$77,326	\$70,122
Long-term Liabilities	\$11,312,040	\$10,089,764
Deferred Pension Inflows	\$1,263,330	\$1,712,349
	\$15,273,324	\$14,438,380
Fund Balance		
Investment in Capital Assets	\$20,391,522	\$20,391,522
Unrestricted Net Position	\$2,826,213	\$5,549,981
	\$23,217,735	\$25,941,503
Total Liabilities and Fund Balance:	\$38,491,059	\$40,379,884
Total Retained Earnings:	\$4,502,082	\$4,330,527
Total Fund Balance and Retained Earnings:	\$27,719,817	\$30,272,031
Total Liabilities, Fund Balance, and Retained Earnings:	\$42,993,141	\$44,710,411

Scotts Valley Water District
AP Check Register
May 2024

Vendor Name	Check Date	Check No.	Check Amount	Description
A T & T	5/23/2024	32997	105.05	SCADA Auto Modem / Dialer
ACWA/JPIA	5/9/2024	32962	30,080.72	EE & Retiree Benefits - May 2024
ACWA/JPIA	5/9/2024	32962	32,196.95	EE & Retiree Benefits - June 2024
ALIBERTI JOE	5/9/2024	32963	47.67	Refund Check 014534-000, 4340 SCOTTS VALLEY DR # D
APPLIED INDUSTRIAL TECHNOLOGIES - CA LLC	5/23/2024	32998	867.55	Valve Controls
AT&T MOBILITY	5/23/2024	32999	166.96	SCADA 4G Modem
BATTERIES PLUS BULBS #314	5/9/2024	32964	366.80	Truck Battery
BATTERIES PLUS BULBS #314	5/9/2024	32964	61.11	Battery Charger
BRENNTAG PACIFIC, INC	5/9/2024	32965	2,490.03	Water Treatment Chemicals
CENTRAL HOME SUPPLY	5/9/2024	32966	97.14	Drain Rock
CITY OF SANTA CRUZ - FINANCE DEPT	5/23/2024	33000	2,232.79	SVWD Share - Steelhead Sampling / Monitoring
CITY OF SANTA CRUZ WATER DEPT	5/23/2024	33001	16,478.15	Grant Funds Payable to Ciy of SC - Per Ended 12/31/23
CITY OF SCOTTS VALLEY	5/23/2024	33002	480.00	Bacti Samples - March 2024
CITY OF SCOTTS VALLEY	5/23/2024	33002	450.00	Bacti Samples - April 2024
CIVIL CONSULTANTS GROUP, INC	5/9/2024	32967	6,600.00	Sucinto Well Improvements Plans
CIVIL CONSULTANTS GROUP, INC	5/9/2024	32967	4,375.00	PW Main Replacement - Piping Plan
COASTAL EVERGREEN	5/9/2024	32968	3,050.00	Landscape Drainage Installation - 2 Civic Ctr
CONTRACTOR COMPLIANCE & MONITORING	5/9/2024	32969	755.50	Sucinto Well - Labor Compliance Monitoring
CONTRACTOR COMPLIANCE & MONITORING	5/9/2024	32969	266.25	Main Replacement - Labor Compliance Monitoring
COUNTY OF SANTA CRUZ - DPW	5/9/2024	32970	1,137.39	Landfill Fees - April 2024
DASSELS PETROLEUM	5/9/2024	32971	907.41	Vehicle Fuel
DASSELS PETROLEUM	5/23/2024	33003	1,244.80	Vehicle Fuel
DOCTORS ON DUTY	5/23/2024	33004	80.00	Pre-Employment Physical Exam
EMPLOYEE RELATIONS, INC	5/9/2024	32972	55.22	Pre-Employment Background Check
EMPLOYMENT DEVELOPMENT DEPT	5/9/2024	32973	1,349.94	Unemployment Benefit Charge - Per Ended 3/31/24
EXCEEDIO	5/23/2024	33005	222.52	Software Licensing - New Employee
EXCEEDIO	5/23/2024	33005	1,398.55	Monthl Managed Services - SCADA - June 2024
EXCEEDIO	5/23/2024	33005	120.00	Install Software
FASTENAL COMPANY	5/23/2024	33006	674.26	Saw Blades/Cable Ties/Gloves
FASTENAL COMPANY	5/23/2024	33006	47.61	Marking Paint
GRAINGER	5/23/2024	33007	336.95	Kneeling Pads / Hydrant Wrench
GRANITE CONSTRUCTION CO	5/9/2024	32974	1,148.64	Asphalt
GRANITE ROCK COMPANY	5/9/2024	32975	256.24	Utility Trench Sand
GRANITE ROCK COMPANY	5/23/2024	33008	226.26	Utility Trench Sand
GREENWASTE RECOVERY, LLC	5/23/2024	33009	421.63	Trash Service - El Pueblo
HAIGHT JUANELLA	5/23/2024	33010	412.45	Retiree Medical - May 2024
ICONIX WATERWORKS (US), INC	5/9/2024	32976	1,731.22	Parts / Fittings
ICONIX WATERWORKS (US), INC	5/9/2024	32976	120.21	Meter Gaskets
ICONIX WATERWORKS (US), INC	5/9/2024	32976	187.98	Brass Fittings
ICONIX WATERWORKS (US), INC	5/23/2024	33011	527.05	Wrap Clamps
ICONIX WATERWORKS (US), INC	5/23/2024	33011	817.59	Valves
ICONIX WATERWORKS (US), INC	5/23/2024	33011	88.90	Meter Gaskets
ICONIX WATERWORKS (US), INC	5/23/2024	33011	34.05	Inserts
ICONIX WATERWORKS (US), INC	5/23/2024	33011	66.23	Couplings
ICONIX WATERWORKS (US), INC	5/23/2024	33011	62.19	Brass Fittings
INFOSEND	5/23/2024	33012	636.90	UB Statement Inserts - Apr 2024
INFOSEND	5/23/2024	33012	43.95	PW/RW UB Statement Printing / Mailing - Apr2024
INFOSEND	5/23/2024	33012	1,736.56	PW/RW UB Statement Printing / Mailing - Apr 2024
JACK HENRY & ASSOCIATES, INC	5/23/2024	33013	2,571.69	Remit Plus Software - FY2025 - Prepaid
KASSIS JANETTE	5/23/2024	33014	373.15	Retiree Medical - May 2024
KBA DOCUMENT SOLUTIONS, LLC	5/9/2024	32977	108.59	Copier Maint / Printing Costs - Mar 2024
KBA DOCUMENT SOLUTIONS, LLC	5/9/2024	32977	75.49	Copier Maint / Printing Costs - Apr 2024
KENNEDY/JENKS CONSULTANTS	5/9/2024	32978	32,103.75	Transit Center LID Retrofit Project Management
KENNEDY/JENKS CONSULTANTS	5/23/2024	33015	5,040.00	Monte Fiore Booster Rehab - Project Management
KENNEDY/JENKS CONSULTANTS	5/23/2024	33015	17,768.03	Monte Fiore Booster Rehab - Condition Assessment
KENNEDY/JENKS CONSULTANTS	5/23/2024	33015	19,195.00	Monte Fiore Booster Rehab - Alternatives Development
KENNEDY/JENKS CONSULTANTS	5/23/2024	33015	7,002.50	Monte Fiore Booster Rehab - Alternatives Analysis Report
KENNEDY/JENKS CONSULTANTS	5/23/2024	33015	3,087.50	Monte Fiore Booster Rehab - Alternatives Analysis
KOFFLER ELECTRICAL MECHANICAL APPARATUS REPAIR	5/9/2024	32979	7,042.22	Orchard Booster Pump Repair/Maint
KOFFLER ELECTRICAL MECHANICAL APPARATUS REPAIR	5/9/2024	32979	4,527.52	Orchard Booster Pump Motor Repair/Maint
LAW OFFICE OF ROBERT E BOSSO	5/23/2024	33016	3,500.00	Legal Counsel - April 2024
LEISHMAN WADE	5/23/2024	33017	208.43	Director Medical - May 2024
LONGMIRE SWAGING INC	45435	33018	23,142.80	Well 11B Swage / Patch

AP Check Register cont.
May 2024

Vendor Name	Check Date	Check No.	Check Amount	Description
MILLER MAXFIELD, INC	5/23/2024	33019	4,531.25	Communication / Public Outreach Service - April 2024
MISSION UNIFORM SERVICE	5/9/2024	32980	741.15	Uniform Laundering / Rental - April 2024
MISSION UNIFORM SERVICE	5/23/2024	33020	174.28	Uniform Rental / Laundering Service
MONTEREY BAY ANALYTICAL SERVICES	5/9/2024	32981	506.00	Lab Testing for Water Quality
MONTEREY BAY ANALYTICAL SERVICES	5/23/2024	33021	472.00	Lab Testing for Water Quality
MONTEREY PENINSULA ENGINEERING	5/9/2024	32982	2,000.00	Bulk Water Meter Deposit Refund
MONTGOMERY & ASSOCIATES, INC	5/9/2024	32983	3,036.25	Well 11 Destruction
MONTGOMERY & ASSOCIATES, INC	5/9/2024	32983	13,897.45	Task 2 : Data Analysis & Reporting
MONTGOMERY & ASSOCIATES, INC	5/9/2024	32983	590.00	Sucinto Well Reporting - Well 3B Destruction Tech Memo
MONTGOMERY & ASSOCIATES, INC	5/9/2024	32983	1,829.00	On Call Tech Support
MONTGOMERY & ASSOCIATES, INC	5/9/2024	32983	472.00	Grace Way Well - Reporting
MONTGOMERY & ASSOCIATES, INC	5/9/2024	32983	1,526.00	Grace Way Well - Permitting Support
MONTGOMERY & ASSOCIATES, INC	5/9/2024	32983	13,343.25	Grace Way Well - CEQA
MONTGOMERY & ASSOCIATES, INC	5/23/2024	33022	1,980.00	Well 11 Destruction
MONTGOMERY & ASSOCIATES, INC	5/23/2024	33022	20,749.01	Sucinto Well - Construction Management
MONTGOMERY & ASSOCIATES, INC	5/23/2024	33022	4,155.00	On Call Tech Support
MONTGOMERY & ASSOCIATES, INC	5/23/2024	33022	2,635.00	Grace Way Well - Permitting Support
MOORE HOLLY	5/9/2024	32984	3,226.00	Customer Rebates - Lawn Replacement
NORTON PATRICIA	5/23/2024	33023	517.01	Retiree Medical - May 2024
O'REILLY AUTOMOTIVE, INC	5/9/2024	32986	14.26	Pick Up Tool
O'REILLY AUTOMOTIVE, INC	5/9/2024	32986	66.91	Headlamp; Spray Grease
OLIVE SPRINGS QUARRY	5/9/2024	32985	246.99	Asphalt
PACIFIC GAS & ELECTRIC	5/9/2024	32987	135.03	RW Electricity
PACIFIC GAS & ELECTRIC	5/9/2024	32987	31,090.12	PW Electricity
PACIFIC GAS & ELECTRIC	5/9/2024	32987	40,082.64	Electricity - Well 10 - Oct 2023 - Apr 2024
PACIFIC GAS & ELECTRIC	5/9/2024	32987	110.63	Electricity - Skypark
PACIFIC GAS & ELECTRIC	5/9/2024	32987	42.95	Electricity - Polo Ranch
PACIFIC GAS & ELECTRIC	5/9/2024	32987	2,515.12	Electricity - 2 Civic Ctr
PACIFIC GAS & ELECTRIC	5/23/2024	33024	291.59	RW Electricity
PACIFIC GAS & ELECTRIC	5/23/2024	33024	38,420.82	PW Electricity
PACIFIC GAS & ELECTRIC	5/23/2024	33024	1,842.21	Electricity - 2 Civic Ctr
PACIFIC TRUCK & TRACTOR	5/23/2024	33025	3,606.42	Repair - Backhoe
PALACE BUSINESS SOLUTIONS	5/23/2024	33026	660.97	Office Chair
PERRI CHRISTOPHER	5/23/2024	33027	979.88	Director Medical - May 2024
PIED PIPER EXTERMINATORS	5/23/2024	33028	270.00	Pest Control @ Pump Buildings
PRESS BANNER	5/9/2024	32988	322.00	Monthly Advertising
PRESS BANNER	5/9/2024	32988	644.00	Flushing Ad
RAIN FOR RENT	5/23/2024	33029	1,229.06	50' Hose
REBER DANIEL	5/23/2024	33030	1,433.37	Director Medical - May 2024
REGIONAL WATER MGMNT FOUNDATION	5/23/2024	33031	5,035.10	Transit Center LID - Grant Management Per Ended 3/31/24
REGIONAL WATER MGMNT FOUNDATION	5/23/2024	33031	8,885.66	Grace Way Well / Intertie - Grant Management Per Ended 3/31/24
ROHRBOUGHS TREE SERVICE	5/23/2024	33032	7,200.00	Tree Trimming / Clean Up @ OPS Sites
SALINAS PUMP CO	5/9/2024	32989	20,282.99	Well 11B - Setup; Install Pump
SALINAS PUMP CO	5/9/2024	32989	4,800.00	Well 11B - Pull Pump
SANTA CRUZ RECORDS MANAGEMENT	5/23/2024	33033	50.00	Document Destruction
SCARBOROUGH LUMBER & BUILDING SUPPLY	5/23/2024	33034	76.73	Well 11B Supplies - Buckets; Shovels
SCARBOROUGH LUMBER & BUILDING SUPPLY	5/23/2024	33034	243.80	Tarps; Tape Measure; Batteries
SCARBOROUGH LUMBER & BUILDING SUPPLY	5/23/2024	33034	328.32	Shop Supplies - Trash Cans; Storage Bins; Sheet Metal
SCARBOROUGH LUMBER & BUILDING SUPPLY	5/23/2024	33034	71.27	Sawyer Cir - Lumber; Concrete
SCARBOROUGH LUMBER & BUILDING SUPPLY	5/23/2024	33034	23.06	Propane
SCARBOROUGH LUMBER & BUILDING SUPPLY	5/23/2024	33034	15.37	Keyring; Paper Towels
SCARBOROUGH LUMBER & BUILDING SUPPLY	5/23/2024	33034	50.23	Gloves; Bungees
SCARBOROUGH LUMBER & BUILDING SUPPLY	5/23/2024	33034	121.52	Batteries; Gravel; Mason Jars
SCOTTS VALLEY CHAMBER OF COMMERCE	5/9/2024	32990	440.00	Annual Membership Dues
SCOTTS VALLEY HOTEL LP	5/23/2024	33035	11,000.00	Settlement Agreement
SPRINGBROOK HOLDING COMPANY, LLC	5/9/2024	32991	2,612.00	CC Payment Transaction Fees
STATE ELECTRIC GENERATOR	5/23/2024	33036	599.55	Silverwood Generator Troubleshoot / Battery Replace
STEVENSON LANDSCAPING	5/9/2024	32992	1,050.00	Landscaping @ Misc Locations
STILES RUTH	5/23/2024	33037	398.21	Director Medical - May 2024
SWRCB-DWOC	5/23/2024	33038	90.00	T3 Cert Renewal - Rivera
SYCAL ENGINEERING, INC	5/9/2024	32993	2,220.00	Engineering for SCADA - Hacienda
SYCAL ENGINEERING, INC	5/9/2024	32993	1,445.00	Engineering for SCADA
SYCAL ENGINEERING, INC	5/23/2024	33039	8,197.42	Ethernet Polling
SYCAL ENGINEERING, INC	5/23/2024	33039	1,017.50	Engineering for SCADA - Hacienda

AP Check Register cont.
 May 2024

Vendor Name	Check Date	Check No.	Check Amount	Description
SYCAL ENGINEERING, INC	5/23/2024	33039	277.52	Engineering for SCADA
U.S. BANK EQUIPMENT FINANCE	5/23/2024	33040	372.14	Copier Lease
UNITED SITE SERVICES	5/9/2024	32994	340.27	Portable Toilet Rental - Well 10
UNITED SITE SERVICES	5/23/2024	33041	297.40	Portable Toilet Rental - ORWTP
UNIVERSAL BUILDING SERVICES	5/9/2024	32995	479.00	Janitorial Service - El Pueblo
UNIVERSAL BUILDING SERVICES	5/9/2024	32995	589.00	Janitorial Service - 2 Civic Ctr
USABUEBOOK	5/9/2024	32996	872.57	D-Chlor Tablets
WATER SYSTEMS CONSULTING, INC	45435	33042	250.00	Water Modeling Runs for Fire Flow
			523,124.29	

Wire / ACH Payments
 May 2024

Vendor Name	Trans Date	Check No.	Trans Amount	Description
ADP	5/3/2024	n/a	324.30	ADP Workforce Now / Time & Attendance Fees - Apr 2024
ADP	5/3/2024	n/a	425.06	ADP PW14, PW16 Fees
BlueFin	5/2/2024	n/a	88.68	Bluefin Civic PayPad Fees - Apr 2024
BlueFin	5/2/2024	n/a	6,182.79	Bluefin CC Processing Fees - Apr 2024
BlueFin	5/2/2024	n/a	71.85	Bluefin - Municipal Pay Fee - Apr 2024
CalPERS	5/2/2024	n/a	13,614.07	CalPERS Retirement PW 18
CalPERS	5/16/2024	n/a	13,872.99	CalPERS Retirement PW 20
CalPERS	5/30/2024	n/a	13,912.09	CalPERS Retirement PW 22
Nationwide	5/2/2024	n/a	2,740.79	IRS 457 Plan - Payroll Date 5/3/24
Nationwide	5/16/2024	n/a	2,815.79	IRS 457 Plan - Payroll Date 5/17/24
Nationwide	5/31/2024	n/a	2,955.79	IRS 457 Plan - Payroll Date 5/31/24
Wells Fargo Bank	5/23/2024	n/a	9,353.26	WFB CC Payment - May 2024
Transfer to CLASS	5/17/2024	n/a	\$500,000	California CLASS Account
			566,357.46	

WFB Credit Card Payment
May 2024

Vendor Name	Trans Date	Check No.	Trans Amount	Description
AMERICAN WATER COLLEGE	4/4/2024	n/a	24.95	Training
ATYOURPACEONLINE.COM	4/4/2024	n/a	238.00	CE Credits - Scott
AWWA-CA/NV SECTION	4/11/2024	n/a	320.00	Backflow Cert Education - Knutson
COMCAST	4/6/2024	n/a	467.92	Internet - 2 Civic Ctr
COMCAST	4/23/2024	n/a	467.92	Intenet - El Pueblo
DHS EQUIPMENT	4/10/2024	n/a	41.08	Fuel Tank Cap
DROPBOX	4/19/2024	n/a	119.88	OPS - Dropbox License
EVO STUDIOS INC.	4/22/2024	n/a	124.00	Website Hosting / Maint
HILTON - SCOTTS VALLEY, CA	4/24/2024	n/a	1,094.64	Sucinto Well - Lodging for Residents
HILTON - SCOTTS VALLEY, CA	4/25/2024	n/a	1,151.43	Sucinto Well - Lodging for Residents
HILTON - SCOTTS VALLEY, CA	4/30/2024	n/a	1,094.64	Sucinto Well - Lodging for Residents
HILTON - SCOTTS VALLEY, CA	5/1/2024	n/a	1,151.43	Sucinto Well - Lodging for Residents
ICON CLOUD SOLUTIONS, LLC	4/13/2024	n/a	108.47	Phone Service - El Pueblo
ICON CLOUD SOLUTIONS, LLC	4/13/2024	n/a	325.39	Phone Service - 2 Civic Center
M&M BACKFLOW & METER MAINTENANCE	4/19/2024	n/a	300.00	Backflow Cert Renewal - Knutson
MAILCHIMP	4/4/2024	n/a	92.00	Digital Marketing
OWP SAC STATE	4/9/2024	n/a	100.00	Water Distribution Mgmt CE - McNair
PLANET ORANGE	4/14/2024	n/a	69.00	Pest Control - El Pueblo
PLANET ORANGE	4/14/2024	n/a	104.00	Pest Control - 2 Civic Center
TEST EQUIPMENT DEPOT	4/8/2024	n/a	1,317.88	Acoustic Leak Detector/Headphones
TIMES PUBLISHING GROUP, INC	5/1/2024	n/a	178.50	Monthly Advertising
VERIZON WIRELESS	5/1/2024	n/a	422.13	Cell Phones / Tablets
ZOOM	4/25/2024	n/a	40.00	Zoom Cloud Recording

9,353.26

Scotts Valley Water District
AP Check Register
June 2024

Vendor Name	Check Date	Check No.	Check Amount	Description
ACWA/JPIA	6/24/2024	33077	7,434.12	EE & Retiree Benefits - July 2024 - FY 2024 Adjustment
ACWA/JPIA	6/24/2024	33077	33,056.99	EE & Retiree Benefits - July 2024 - FY 2025 Prepaid
AFLAC	6/6/2024	33043	334.08	EE Self Funded Supplemental Benefits
AFSCME COUNCIL 57	6/24/2024	33078	1,127.51	Union Dues - May 2024
APPLE HOMES DEVELOPMENT	6/6/2024	33044	713.88	Development Review Deposit Refund - SA-85 - 4000 Glen Canyon
AT&T MOBILITY	6/24/2024	33079	166.96	SCADA 4G Modem
BARTLEY PUMP PM LLC	6/6/2024	33045	22,078.61	Well 11B Repair
BEHRENS AND ASSOCIATES, INC	6/24/2024	33080	3,523	Sound Attenuation - ORWTP
BRENNTAG PACIFIC, INC	6/6/2024	33046	3,509.22	Water Treatment Chemicals
CENTRAL HOME SUPPLY	6/24/2024	33081	239.46	Gorilla Hair
CITY OF SCOTTS VALLEY	6/6/2024	33047	3,539.14	Treatment Plant Disposal - El Pueblo
CITY OF SCOTTS VALLEY	6/6/2024	33047	5,307.87	Treatment Plant Disposal - ORWTP
CITY OF SCOTTS VALLEY	6/6/2024	33047	3,595.36	Treatment Plant Disposal - Well 10
CITY OF SCOTTS VALLEY	6/24/2024	33082	50,162.47	Tertiary Treatment Plan Maintenance - Q1 FY2024
CITY OF SCOTTS VALLEY	6/24/2024	33082	27,877.46	Tertiary Treatment Plan Maintenance - Q2 FY2024
CITY OF SCOTTS VALLEY	6/24/2024	33082	30,951.88	Tertiary Treatment Plan Maintenance - Q3 FY2024
CITY VENTURES	6/6/2024	33048	1,480.32	Development Review Deposit Refund - SA-97 - Santas Village Town
CIVIL CONSULTANTS GROUP, INC	6/24/2024	33083	515	General Engineering - April 2024
CIVIL CONSULTANTS GROUP, INC	6/24/2024	33083	515	General Engineering - May 2024
CIVIL CONSULTANTS GROUP, INC	6/24/2024	33083	610	Plan Reviews - Apple Valley Rd / Valley Gardens
CONTRACTOR COMPLIANCE & MONITORING	6/24/2024	33084	361.25	PW Main Replacement - Labor Compliance Monitoring
CONTRACTOR COMPLIANCE & MONITORING	6/24/2024	33084	1,002.50	Sucinto Well - Labor Compliance / Monitoring
COWDEN CLYDE	6/6/2024	33049	291.95	Development Review Deposit Refund - SA-156 - 127 Sunset Remodel
CUHACI PETERSON	6/6/2024	33050	300	Development Review Deposit Refund - SA-123 - Scotts Valley Safew
DASSELS PETROLEUM	6/24/2024	33085	1,117.21	Vehicle Fuel
ERGOVERA	6/6/2024	33051	1,200	Ergonomic Evaluations - Jensen; Dillon; Duvernois
EUROFINS EATON ANALYTICAL	6/6/2024	33052	2,200	Lab Testing for Water Quality
EUROFINS EATON ANALYTICAL	6/24/2024	33086	2,280	Lab Testing for Water Quality
EXCEEDIO	6/6/2024	33053	36.22	Cables; Video Adapter
EXCEEDIO	6/6/2024	33053	5,314.93	Managed Services - ITaaS, SaaS, HaaS - June 2024
FANG PEGGY	6/24/2024	33087	87.85	Refund Check 014394-000, 15 NASHUA DR
FLORES CARLOS	6/24/2024	33088	566.97	AWWA 2024 Conference - Flores
FLORES CARLOS	6/24/2024	33088	100	D3 Testing Fee Reimbursement - Flores
GARRISON PLUMBING INC	6/6/2024	33054	20,684	Storm Drain Repair - ORWTP
GRAINGER	6/6/2024	33055	141.57	Grainger Red Pass Subscription
GRAINGER	6/24/2024	33089	179.75	Wrenches
GRANITE CONSTRUCTION CO	6/6/2024	33056	258.99	Agg Base
GRANITE ROCK COMPANY	6/6/2024	33057	2,402.20	Concrete Delivery - Monte Valle
GREENWASTE RECOVERY, LLC	6/24/2024	33090	421.63	Trash Service - El Pueblo
HEALTHQUITY, INC	6/24/2024	33091	73.75	HSA Admin Fees - June 2024
HULSE MARK	6/6/2024	33058	319.96	Development Review Deposit Refund - SA-83 - 1495 Glenwood ADU
ICONIX WATERWORKS (US), INC	6/24/2024	33092	31.59	Brass Fittings
ICONIX WATERWORKS (US), INC	6/24/2024	33092	1,229.55	Valve Box/ Lid
JOHNSON FRAN	6/6/2024	33059	20.75	Development Review Deposit Refund - SA-157 - 552 Bean Creek #90
KAISER PERMANENTE NFS CAPITAL PROJECTS	6/6/2024	33060	234.79	Development Review Deposit Refund - SA-108 - Scotts Valley Medic
KBA DOCUMENT SOLUTIONS, LLC	6/24/2024	33093	552.08	Copier Maint / Printing Fees
KENNEDY/JENKS CONSULTANTS	6/24/2024	33094	65	Monte Fiore Booster Rehab - Alternatives Analysis
KENNEDY/JENKS CONSULTANTS	6/24/2024	33094	7,922.50	Monte Fiore Booster Rehab - Alternatives Analysis Report
KENNEDY/JENKS CONSULTANTS	6/24/2024	33094	130	Monte Fiore Booster Rehab - Condition Assessment
KENNEDY/JENKS CONSULTANTS	6/24/2024	33094	455	Monte Fiore Booster Rehab - Project Management
KNUTSON BRODY	6/6/2024	33061	98.49	Mileage Reimbursement - Backflow Training / Certification
LADDS AUTOBODY & TOWING	6/6/2024	33062	125	Dodge Journey - Jump Start
LAW OFFICE OF ROBERT E BOSSO	6/24/2024	33095	3,500	Legal Counsel - May 2024
MCNAIR DAVID	6/6/2024	33063	188.67	ACWA Spring 2024 Mileage Reimbursement - McNair
MILLER MAXFIELD, INC	6/6/2024	33064	7,553.45	Communication & Public Outreach Services - May 2024
MISSION UNIFORM SERVICE	6/24/2024	33096	567.62	Uniform Rental / Laundering Service - May 2024
MONTEREY BAY ANALYTICAL SERVICES	6/24/2024	33097	748	Lab Testing for Water Quality
MONTEREY PENINSULA ENGINEERING	6/24/2024	33098	144,770	PW Main Replacement - Bethany Dr/Belair Ct
MONTGOMERY & ASSOCIATES, INC	6/24/2024	33099	990	Well 11 Destruction
OLIVE SPRINGS QUARRY	6/24/2024	33100	228.77	Asphalt
PACIFIC GAS & ELECTRIC	6/6/2024	33065	301.41	Electricity - Polo Ranch, SkyPark
PACIFIC GAS & ELECTRIC	6/24/2024	33101	1,689.55	Electricity - 2 Civic Ctr
PACIFIC GAS & ELECTRIC	6/24/2024	33101	50,147.74	PW Electricity
PACIFIC GAS & ELECTRIC	6/24/2024	33101	332.13	RW Electricity

AP Check Register cont.
June 2024

Vendor Name	Check Date	Check No.	Check Amount	Description
PALACE BUSINESS SOLUTIONS	6/24/2024	33102	299.52	Office Supplies - Paper, Ink Cartridges, File Folders
PALACE BUSINESS SOLUTIONS	6/24/2024	33102	7.55	Office Supplies - Rulers
PERRI CHRISTOPHER	6/6/2024	33066	1104.52	ACWA 2024 Spring Conference - Perri
RITCHIE RYAN	6/24/2024	33103	586.97	AWWA 2024 Annual Conference - Ritchie
RIVERA AMY	6/6/2024	33067	1,140.24	Customer Rebates - Lawn Replacement
RYDER HOMES OF CALIFORNIA, INC	6/6/2024	33068	3,702.38	Development Review Deposit Refund - SA-93 - Dunslee Way Townhome
SANTA CRUZ COUNTY PARKS DEPARTMENT	6/6/2024	33069	8.5	Santa Cruz County Parks Parcel Tax APN: 07033102
SANTA CRUZ RECORDS MANAGEMENT	6/24/2024	33104	50	Document Destruction - June 2024
SCARBOROUGH LUMBER & BUILDING SUPPLY	6/24/2024	33105	13.95	Finance Charge
SCARBOROUGH LUMBER & BUILDING SUPPLY	6/24/2024	33105	429.4	Jockey Box Materials; Misc Screws; Gloves; Duct Tape
SCARBOROUGH LUMBER & BUILDING SUPPLY	6/24/2024	33105	26.29	Kitchen Repair - 2 Civic Ctr
SCARBOROUGH LUMBER & BUILDING SUPPLY	6/24/2024	33105	108.25	Moto Mix; Sprayer; Pick Set; Gaskets
SCARBOROUGH LUMBER & BUILDING SUPPLY	6/24/2024	33105	75.64	Ops Sink Repair
SCARBOROUGH LUMBER & BUILDING SUPPLY	6/24/2024	33105	84.29	Plywood; Spraypaint
SCARBOROUGH LUMBER & BUILDING SUPPLY	6/24/2024	33105	123.02	Recycle Tank Fence Repair / Graffiti Clean up
SCARBOROUGH LUMBER & BUILDING SUPPLY	6/24/2024	33105	31.82	Surge Protector
SCOTTS VALLEY CHAMBER OF COMMERCE	6/24/2024	33106	2,000	2024 Art Wine & Beer Fest - Gold Sponsorship
SCOTTS VALLEY SPRINKLER	6/24/2024	33107	47.15	PVC Cement; Glue; Threadseal
SPRINGBROOK HOLDING COMPANY, LLC	6/24/2024	33108	2,630	CC Payment Transaction Fees - May 2024
STILES RUTH	6/6/2024	33070	1175.79	ACWA 2024 Spring Conference - Stiles
STOCKWELL ZACH	6/6/2024	33071	2,000	Deposit Refund - Bulk Water Meter
SWRCB-DWOCP	6/6/2024	33072	90	D3 Cert Application - Flores
SYCAL ENGINEERING, INC	6/6/2024	33073	999.89	Engineering for SCADA
SYCAL ENGINEERING, INC	6/6/2024	33073	3,915.04	Ethernet Polling
SYCAL ENGINEERING, INC	6/24/2024	33109	1,387.50	Engineering for SCADA
TAP MASTER, INC	6/24/2024	33110	30,970	601 N Navarra Valve
TAYLOR MYRA	6/24/2024	33111	52.74	Refund Check 014726-000, 313 LOCKEWOOD LN
U.S. BANK EQUIPMENT FINANCE	6/24/2024	33112	372.14	Copier Lease - June 2024
UNITED SITE SERVICES	6/6/2024	33074	340.27	Portable Toilet Rental - Well 10
UNITED SITE SERVICES	6/24/2024	33113	297.4	Portable Toilet Rental - ORWTP
UNIVERSAL BUILDING SERVICES	6/6/2024	33075	589	Janitorial Service - 2 Civic Ctr
UNIVERSAL BUILDING SERVICES	6/6/2024	33075	479	Janitorial Service - El Pueblo
UNIVERSAL BUILDING SERVICES	6/24/2024	33114	190.92	Restroom Supplies - El Pueblo
USABLUBOOK	6/24/2024	33115	1,177.81	Chlorine Colorimeters
USABLUBOOK	6/24/2024	33115	141.21	Magnetomatic Pipe Locators
USABLUBOOK	6/24/2024	33115	226.31	Sample Bottles
USABLUBOOK	6/24/2024	33115	2,190.23	Sampling/Testing Supplies
USABLUBOOK	6/24/2024	33115	486.3	StablCal Turbidity Standard
USABLUBOOK	6/24/2024	33115	201.18	Stee Toe Boots
VALERO FLEET	6/24/2024	33116	292.23	Vehicle Fuel - May 2024
WATER RESOURCES ECONOMICS	6/6/2024	33076	1,200	Capacity Fee Review
WATER SYSTEMS CONSULTING, INC	6/24/2024	33117	17,895	System Wide Pressure Reduction - Project Management / Reporting
			537,100.60	

Wire / ACH Payments
June 2024

Vendor Name	Trans Date	Check No.	Trans Amount	Description
ADP	6/7/2024	n/a	351.10	ADP Workforce Now / Time & Attendance Fees - May 2024
ADP	6/7/2024	n/a	620.98	ADP PW18, PW20, PW22 Fees
BlueFin	6/3/2024	n/a	81.40	Bluefin Civic PayPad Fees - May 2024
BlueFin	6/3/2024	n/a	6,094.92	Bluefin CC Processing Fees - May 2024
BlueFin	6/3/2024	n/a	71.85	Bluefin - Municipal Pay Fee - May 2024
CalPERS	6/13/2024	n/a	13,916.99	CalPERS Retirement PW 24
CalPERS	6/27/2024	n/a	13,912.10	CalPERS Retirement PW 26
Chase	6/30/2024	n/a	717,056.17	Debt Service - 2016 Private Placement Loan
First Foundation Bank	6/30/2024	n/a	320,392.35	Debt Service - 2021 Loan
Nationwide	6/14/2024	n/a	2,955.79	IRS 457 Plan - Payroll Date 06/14/24
Nationwide	6/27/2024	n/a	2,955.79	IRS 457 Plan - Payroll Date 06/28/24
Wells Fargo Bank	6/26/2024	n/a	14,065.02	WFB CC Payment - June 2024
Zim Industries	6/26/2024		\$854,050	Progress Payment #2 - Sucinto Well
			1,946,524.46	

WFB Credit Card Payment
June 2024

Vendor Name	Trans Date	Check No.	Trans Amount	Description
A T & T	5/4/2024	n/a	101.65	Backup Internet - 2 Civic Ctr
A T & T	5/4/2024	n/a	85.6	Backup Internet - El Pueblo
ACE PARKING - SACRAMENTO	5/6/2024	n/a	30	T - ACWA Spring Conference Parking - McNair
ACE PARKING - SACRAMENTO	5/9/2024	n/a	94	T - ACWA Spring Conference Parking - McNair
AMAZON	5/8/2024	n/a	16.45	Water Chiller Part
AMAZON	5/28/2024	n/a	65.08	Office Supplies - Coffee
AMAZON	6/2/2024	n/a	31.7	Covid Tests
COMCAST	5/6/2024	n/a	467.92	Internet - 2 Civic Center
COMCAST	5/23/2024	n/a	467.92	Internet - El Pueblo
CSMFO	5/13/2024	n/a	100	CSMFO Chapter Meeting Registration - Dillon; Kurns
EVO STUDIOS INC.	5/22/2024	n/a	124	Website Hosting / Maint
FIRST ALARM	6/2/2024	n/a	340.41	Alarm Service - 2 Civic Ctr
HILTON - SCOTTS VALLEY, CA	5/5/2024	n/a	1,094.64	Sucinto Well Drilling - Lodging for Customer
HILTON - SCOTTS VALLEY, CA	5/8/2024	n/a	1,151.43	Sucinto Well Drilling - Lodging for Customer
HILTON - SCOTTS VALLEY, CA	5/11/2024	n/a	1,094.64	Sucinto Well Drilling - Lodging for Customer
HILTON - SCOTTS VALLEY, CA	5/15/2024	n/a	1,151.43	Sucinto Well Drilling - Lodging for Customer
HILTON - SCOTTS VALLEY, CA	5/17/2024	n/a	1,094.64	Sucinto Well Drilling - Lodging for Customer
HILTON - SCOTTS VALLEY, CA	5/26/2024	n/a	1,140.15	Sucinto Well Drilling - Lodging for Customer
HILTON - SCOTTS VALLEY, CA	5/27/2024	n/a	1,061.20	Sucinto Well Drilling - Lodging for Customer
ICON CLOUD SOLUTIONS, LLC	5/13/2024	n/a	325.39	Phone Service - 2 Civic Ctr
ICON CLOUD SOLUTIONS, LLC	5/13/2024	n/a	108.47	Phone Service - El Pueblo
MAILCHIMP	5/4/2024	n/a	92	Digital Marketing
PLANET ORANGE	5/14/2024	n/a	104	Pest Control - 2 Civic Ctr
PLANET ORANGE	5/14/2024	n/a	69	Pest Control - El Pueblo
PLANET ORANGE	5/21/2024	n/a	-69	Pest Control - El Pueblo - Refund
ROSCOE MOSS	5/22/2024	n/a	893.29	Sand Tester
SANTA CRUZ SENTINEL	5/9/2024	n/a	547.2	Grace Way Well - Bid Notice
SANTA CRUZ SENTINEL	5/13/2024	n/a	707.2	Transit Center LID - Bid Notice
SCOTTS VALLEY CAR WASH	5/10/2024	n/a	61.99	Car Wash - Engineering Truck
SHERATON HOTELS	5/9/2024	n/a	1,051.36	T - ACWA Spring Conference Lodging - McNair
VERIZON WIRELESS	6/1/2024	n/a	421.26	Cell Phones / Tablets
ZOOM	5/25/2024	n/a	40	Zoom Cloud Recording
			14,065.02	

Scotts Valley Water District
Investment Summary
As of 06/30/2024

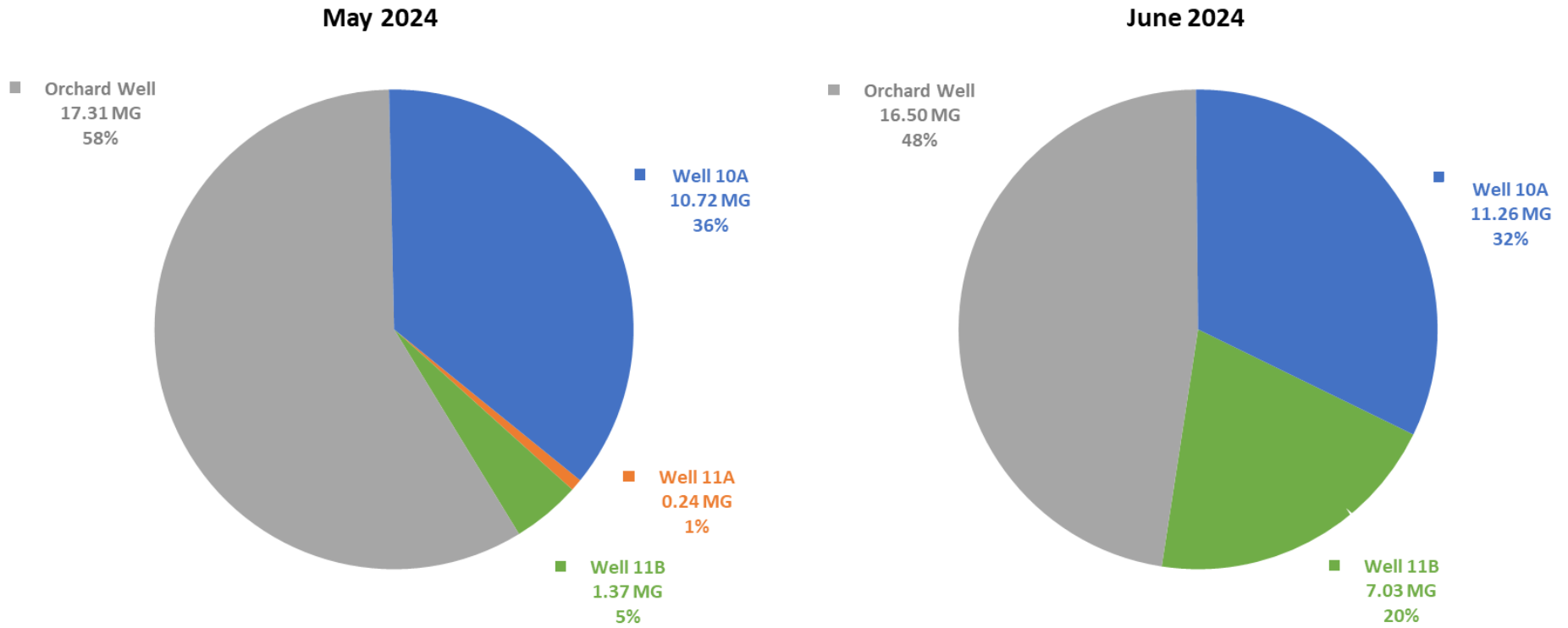
Institution	Investment	CUSIP	Purchased	Maturity	Purchase \$	Rate		Balance as of:		Market Value
						3/31/2024	6/30/2024	3/31/2024	6/30/2024	6/30/2024
Unrestricted Funds:										
LAIF	Local Agency Investment Fund		various			4.30%	4.55%	\$ 6,224,770	\$ 6,354,483	\$ 6,331,073
CLASS	California CLASS Local Govt Investment Pool		various			-	5.40%	\$ -	\$ 501,325	\$ 501,325
WFB	Checking - General		various			1.08%	1.08%	\$ 37,966	\$ 35,926	\$ 35,926
WFB	Checking - Payroll		various			1.08%	1.08%	\$ 9,665	\$ 11,091	\$ 11,091
WFB	Checking - Revenue		various			1.65%	1.65%	\$ 3,628,860	\$ 1,346,863	\$ 1,346,863
US Bank	Checking - Investments		various			0.16%	0.16%	\$ 24,792	\$ 75,000	\$ 75,000
US Bank	Safekeeping - BofA CD - 2 Yr	06051V5X0	12/6/2023	12/8/2025	\$ 244,000	5.05%	5.05%	\$ 244,000	\$ 244,000	\$ 243,821
US Bank	Safekeeping - SCE FCU CD - 2 Yr	78413RAG2	12/12/2023	12/12/2025	\$ 248,000	5.00%	5.00%	\$ 248,000	\$ 248,000	\$ 247,669
US Bank	Safekeeping - Discover CD - 3 Yr	254676CH0	12/11/2023	12/11/2026	\$ 244,000	4.85%	4.85%	\$ 244,000	\$ 244,000	\$ 243,788
US Bank	Safekeeping - Greenwood MFCU CD - 3 Yr	39729LAK7	12/11/2023	12/11/2026	\$ 248,000	4.90%	4.90%	\$ 248,000	\$ 248,000	\$ 248,090
US Bank	Safekeeping - Morgan Stanley - 3 Yr	61690DSC3	6/5/2024	6/7/2027	\$ 246,000	-	4.90%	\$ 246,000	\$ 246,000	\$ 246,263
US Bank	Safekeeping - Morgan Stanley Private - 3 Yr	61768E4S9	6/5/2024	6/7/2027	\$ 246,000	-	4.90%	\$ 246,000	\$ 246,000	\$ 246,263
US Bank	Safekeeping - US Treasury Bill	912797HS9	11/23/2023	5/30/2024	\$ 499,827	5.27%	0.00%	\$ 499,827	\$ -	\$ -
US Bank	Safekeeping - US Treasury Note	91282CFX4	11/23/2023	11/30/2024	\$ 499,862	4.50%	4.50%	\$ 496,862	\$ 496,862	\$ 498,384
Subtotal for Unrestricted Funds:						%		\$ 12,398,742	\$ 10,297,550	\$ 10,275,556

Weighted Average Yield

4.22%

The current investments comply with the requirements of the Investment Policy (P200-14-1)
Sufficient cash is available to meet expected expenditure requirements for the next six months.

Well Production

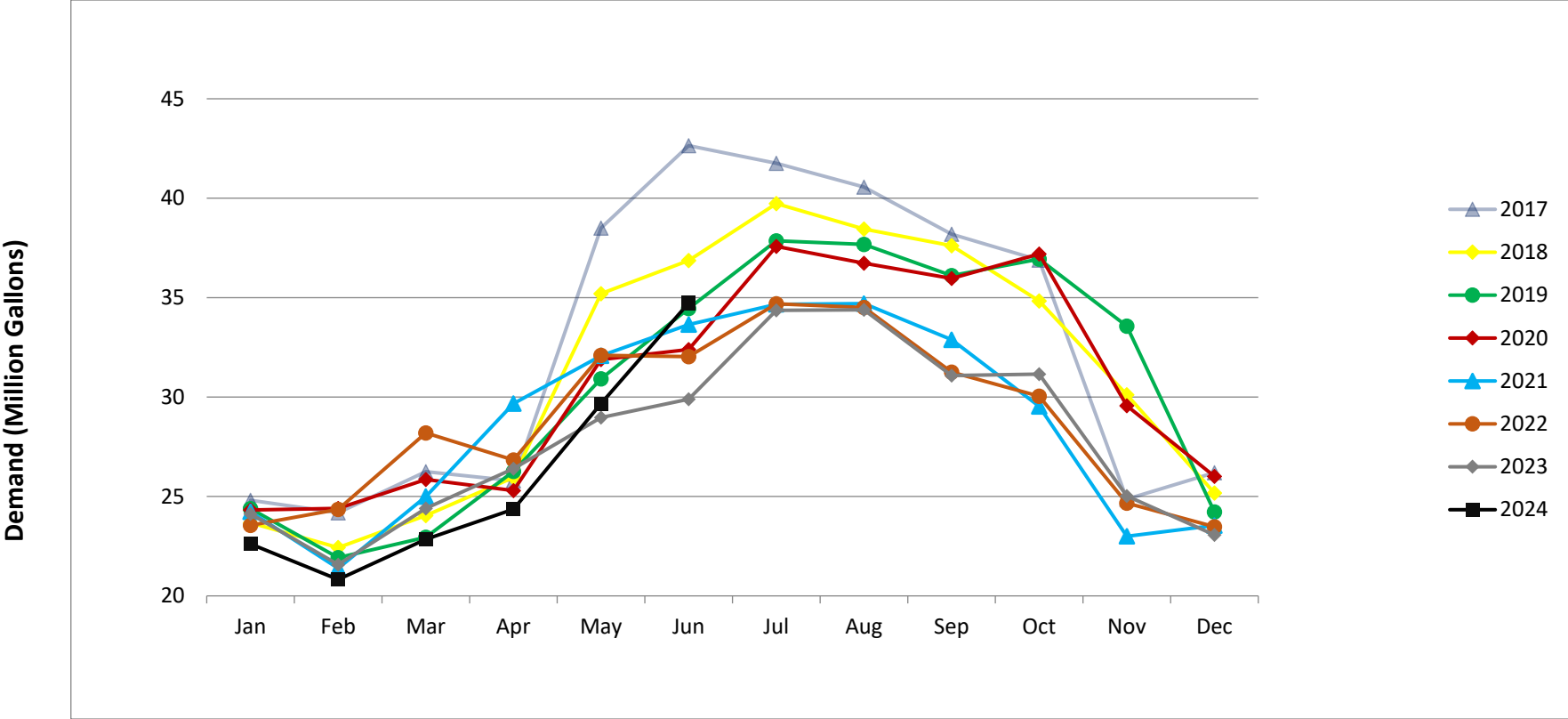


Total Production (Million Gallons)

May 2024	29.64 MG	22.28 % increase from April
June 2024	34.79 MG	17.38 % increase from May

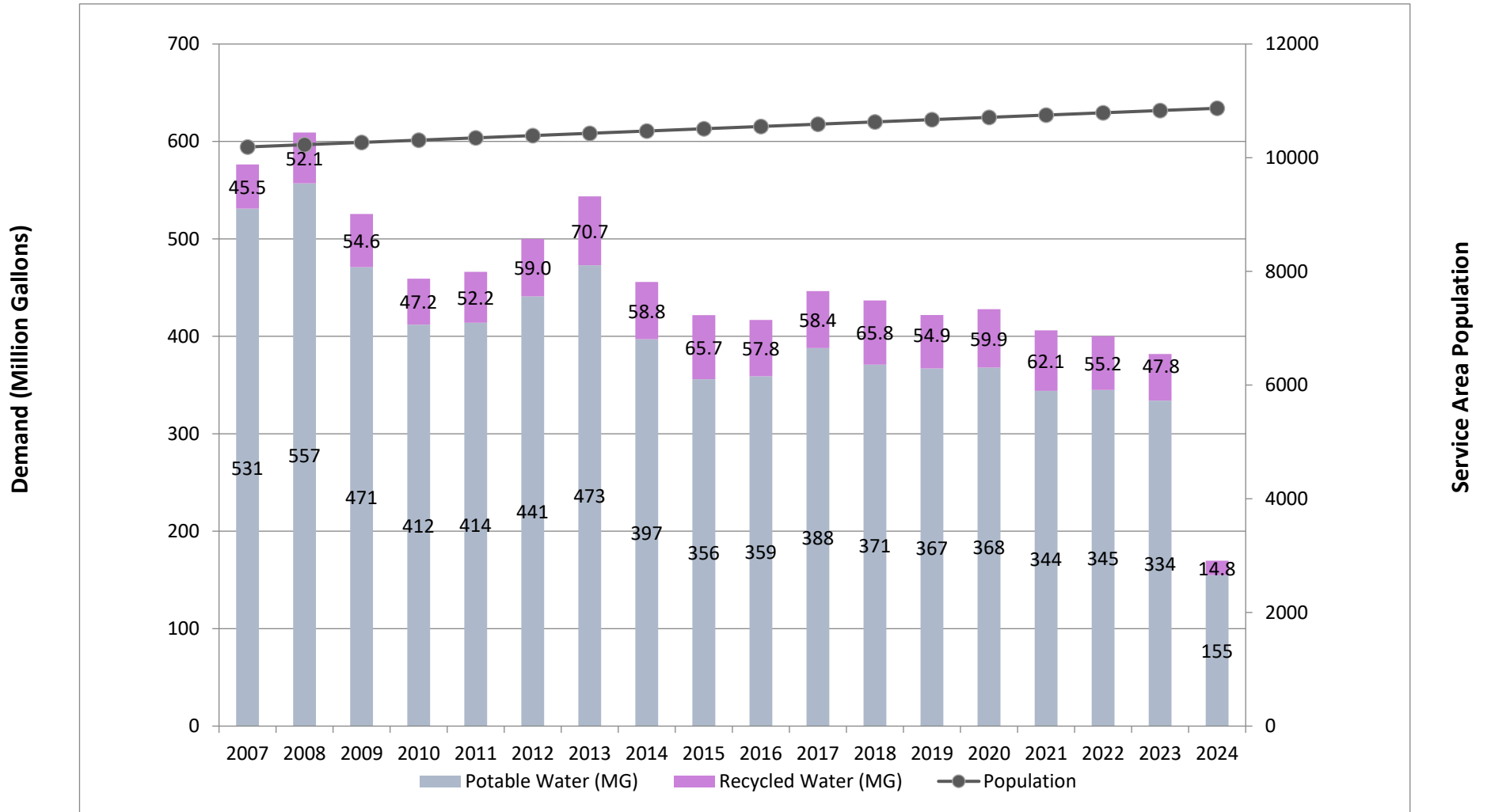
Production is Water Pumped +/- Water used for Well Maintenance Activities

Potable Water Demand



Demand is Production +/- Change in Storage

Potable and Recycled Water Demand vs. Population



Demand is Production +/- the Change in Storage

Potable and Recycled Water Demand

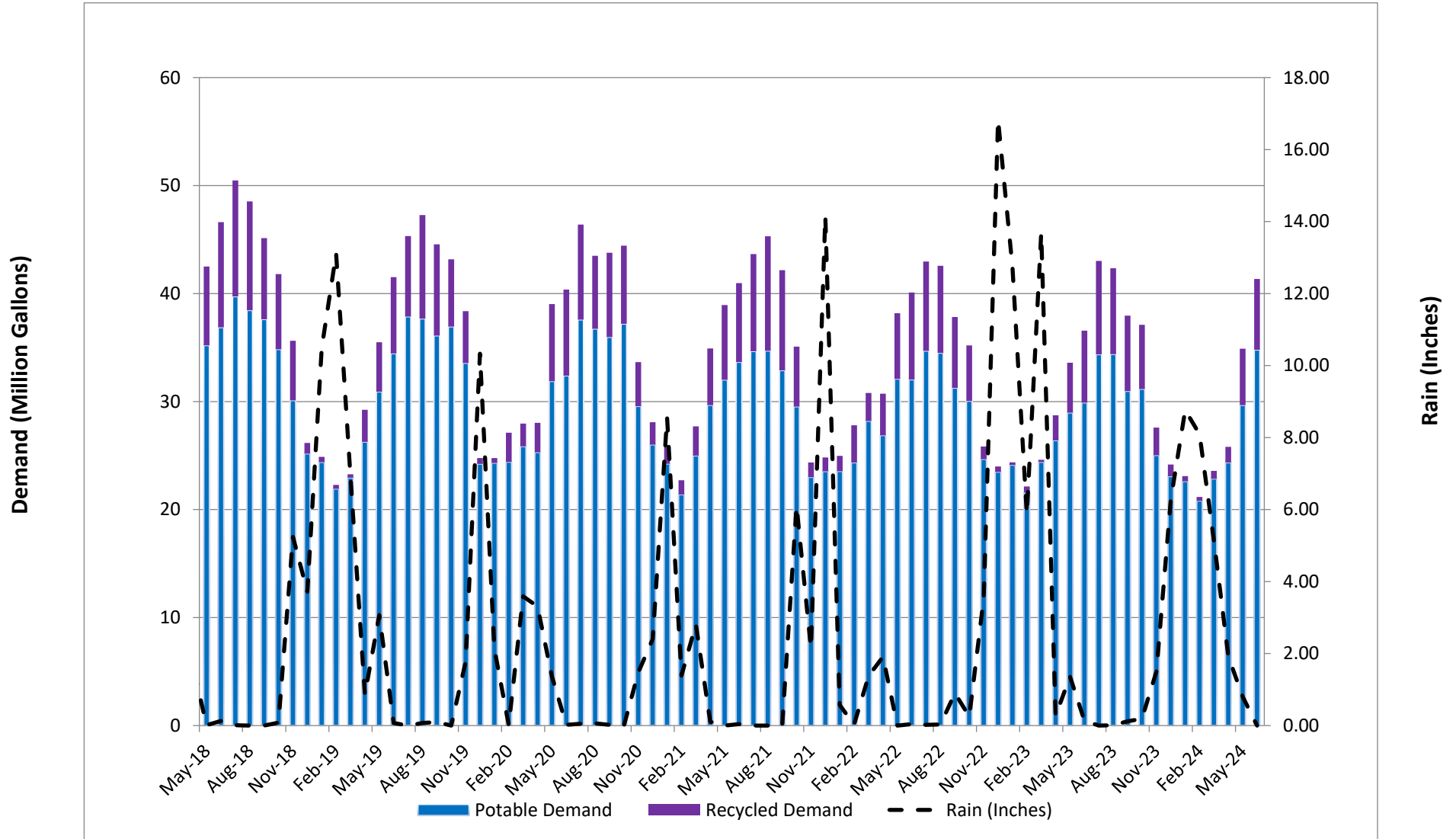
Potable Water Demand												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Average
Jan.	33,252,872	24,822,615	23,085,736	24,789,618	23,674,051	24,378,894	24,319,853	24,231,996	23,549,899	24,119,305	22,612,521	24,803,396
Feb.	24,779,862	23,217,640	21,968,896	23,490,314	22,427,754	21,923,206	24,323,667	21,387,258	24,348,603	21,575,598	20,824,472	22,751,570
March	27,946,154	30,953,420	23,910,892	25,837,232	24,042,754	22,954,225	25,855,924	24,995,557	28,195,901	24,399,552	22,891,909	25,634,865
April	28,875,831	29,909,260	28,400,861	25,477,561	25,992,670	26,027,391	25,297,107	29,671,141	26,838,945	26,400,163	24,354,490	27,022,311
May	38,675,936	30,478,823	31,995,591	38,043,826	33,751,004	30,912,986	31,885,131	32,077,872	32,099,180	28,966,291	29,670,848	32,596,135
June	39,525,236	32,726,825	36,842,416	42,310,983	36,786,677	34,451,155	32,393,746	33,647,606	32,036,135	29,896,397	34,787,137	35,036,756
July	41,957,386	34,544,613	38,892,200	41,757,891	39,648,922	37,857,926	38,411,455	34,662,207	34,689,147	34,363,749		37,678,550
Aug.	41,020,790	35,765,167	38,541,952	39,982,246	38,720,060	37,666,598	36,637,898	34,701,240	34,501,423	34,386,798		37,192,417
Sept.	36,533,116	33,498,030	35,653,167	38,190,535	35,202,216	36,106,611	35,968,389	32,885,092	31,253,961	31,079,985		34,637,110
Oct.	34,840,142	32,589,534	30,517,556	36,888,905	34,746,760	36,940,853	37,193,525	29,533,005	30,045,717	31,153,726		33,444,972
Nov.	25,524,197	24,110,286	24,388,656	24,864,436	30,389,575	33,566,905	29,565,349	23,000,320	24,666,665	25,025,140		26,510,153
Dec.	24,261,522	23,866,862	24,379,124	26,194,926	25,160,789	24,225,007	26,013,773	23,538,533	23,479,712	23,072,563		24,419,281
Total	397,193,044	356,483,075	358,577,047	387,828,472	370,543,233	367,011,756	367,865,818	344,331,827	345,705,288	334,439,267	155,141,377	362,997,883

Recycled Water Demand												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Average
Jan.	3,019,613	635,420	862,984	156,267	838,172	493,100	450,147	1,560,234	1,416,939	257,000	487,999	925,261
Feb.	1,248,862	1,545,957	1,813,868	94,521	2,589,717	366,055	2,714,767	1,331,033	3,460,316	556,474	354,948	1,461,502
March	1,579,882	4,231,231	972,360	544,666	1,141,831	322,464	2,109,739	2,709,295	2,600,242	211,737	729,105	1,559,323
April	4,163,175	4,720,887	4,381,911	713,802	2,333,176	2,969,672	2,737,245	5,249,782	3,856,106	2,324,685	1,454,527	3,173,179
May	8,409,175	6,686,359	6,909,436	7,908,386	7,306,666	4,584,239	7,142,605	6,914,742	6,081,095	4,632,368	5,225,680	6,527,341
June	9,135,056	7,488,534	9,639,221	8,940,094	9,739,276	7,067,867	7,971,453	7,319,935	8,066,685	6,663,896	6,566,276	8,054,390
July	9,911,697	9,935,422	10,841,389	10,981,309	10,744,706	9,461,005	8,810,329	8,995,659	8,277,840	8,655,000		9,661,436
Aug.	8,542,111	10,471,389	8,767,020	9,618,897	10,078,073	9,594,307	6,760,659	10,595,314	8,072,792	7,955,736		9,045,630
Sept.	6,176,224	9,092,727	8,287,511	7,957,562	7,522,571	8,451,961	7,814,358	9,281,685	6,569,246	6,989,264		7,814,311
Oct.	5,282,253	7,233,408	3,956,097	7,557,695	6,967,548	6,228,883	7,236,784	5,554,683	5,155,789	5,948,841		6,112,198
Nov.	1,131,988	2,817,778	1,053,779	2,234,592	5,514,338	4,805,871	4,087,453	1,364,789	1,171,421	2,567,105		2,674,911
Dec.	236,228	1,119,017	529,158	1,670,966	994,336	544,650	2,075,116	1,282,474	504,442	1,096,264		1,005,265
Total	58,836,264	65,978,129	58,014,734	58,378,757	65,770,410	54,890,074	59,910,655	62,159,624	55,232,913	47,858,370	14,818,535	58,702,993

Demand is Production +/- the Change in Storage

**2,500,100 gallons of potable water was added to the Recycled Water System in June, 2024.*

Potable and Recycled Water Demand vs. Rainfall



Demand is Production +/- the Change in Storage

Rainfall
El Pueblo Weather Station

WATER YEAR		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Jul	Aug	Sep	TOTAL	% of Avg.
High Year	1981-82	0.14	11.20	5.90	28.80	6.88	8.26	8.40	0.03	0.00	0.00	0.04	1.28	70.93	174%
	1982-83	5.35	10.50	7.74	13.90	18.00	19.90	7.80	0.98	0.00	0.00	0.17	1.91	86.25	211%
	1983-84	1.70	12.70	12.90	0.54	2.49	2.62	1.13	0.02	0.18	0.01	0.00	0.25	34.54	85%
	1984-85	2.80	13.80	2.95	1.72	4.20	7.92	0.73	0.11	0.15	0.09	0.02	0.54	35.03	86%
	1985-86	1.12	7.14	2.62	7.38	22.40	15.00	0.48	0.83	0.00	0.00	0.00	1.30	58.27	143%
	1986-87	0.03	0.05	2.47	4.51	9.06	6.31	0.70	0.00	0.02	0.00	0.00	0.00	23.15	57%
	1987-88	1.19	2.30	10.70	4.58	0.68	0.00	3.13	1.07	0.16	0.00	0.00	0.00	23.81	58%
	1988-89	0.19	5.90	8.89	2.06	1.39	10.60	0.67	0.08	0.03	0.00	0.03	0.83	30.67	75%
	1989-90	3.53	1.58	0.01	3.42	3.69	2.13	0.16	5.79	0.00	0.00	0.12	0.15	20.58	50%
	1990-91	0.50	0.24	1.65	0.61	5.39	17.19	0.51	0.06	0.40	0.00	0.02	0.07	26.64	65%
	1991-92	2.37	1.46	5.42	3.03	15.30	4.65	0.45	0.00	0.82	0.00	0.05	0.00	33.55	82%
	1992-93	3.41	0.20	11.54	18.51	10.22	3.17	1.37	0.96	0.68	0.00	0.00	0.00	50.06	123%
	1993-94	0.73	2.74	5.52	3.51	9.72	0.68	2.75	2.10	0.01	0.00	0.00	0.05	27.81	68%
	1994-95	1.79	8.29	4.78	23.88	0.65	13.62	3.79	0.89	1.04	0.01	0.00	0.00	58.74	144%
	1995-96	0.00	0.32	10.03	13.52	11.35	5.14	2.38	4.31	0.03	0.00	0.00	0.00	47.08	115%
	1996-97	2.89	6.95	22.43	12.33	0.17	1.50	0.58	0.16	0.12	0.00	0.54	0.00	47.67	117%
	1997-98	0.68	10.12	4.06	14.21	21.81	6.17	2.85	3.65	0.01	0.00	0.01	0.17	63.74	156%
	1998-99	1.02	9.11	1.85	9.25	11.08	5.22	2.58	0.03	0.36	0.00	0.02	0.14	40.66	100%
	1999-00	0.35	5.69	0.53	18.02	17.57	2.77	2.69	1.01	0.18	0.00	0.20	0.40	49.41	121%
	2000-01	5.14	1.38	0.94	8.68	10.65	4.05	2.67	0.00	0.07	0.00	0.00	0.16	33.74	83%
	2001-02	1.13	9.93	16.45	4.97	2.69	4.66	0.52	0.90	0.00	0.00	0.05	0.00	41.30	101%
	2002-03	0.00	5.80	21.40	2.77	2.95	2.54	5.75	1.09	0.16	0.00	0.00	0.00	42.46	104%
	2003-04	0.19	3.93	17.55	4.44	9.69	1.19	0.65	0.07	0.00	0.06	0.00	0.11	37.88	93%
	2004-05	7.24	3.25	14.39	8.30	7.20	10.01	3.79	2.13	0.94	0.02	0.00	0.08	57.35	140%
	2005-06	0.19	2.84	21.73	6.55	5.26	15.29	10.44	1.01	0.01	0.00	0.01	0.00	63.33	155%
	2006-07	0.25	3.30	5.67	0.89	9.24	0.30	2.17	0.46	0.00	0.10	0.01	0.33	22.72	56%
	2007-08	1.93	0.52	5.50	17.59	6.96	0.36	0.35	0.00	0.00	0.01	0.00	0.04	33.26	81%
	2008-09	1.59	4.80	4.38	1.80	15.28	3.47	0.52	1.42	0.01	0.00	0.00	0.26	33.53	82%
	2009-10	9.70	0.33	5.21	11.37	8.66	4.35	5.41	1.17	0.00	0.01	0.07	0.00	46.28	113%
	2010-11	3.92	5.13	15.36	1.97	10.59	13.40	0.75	3.42	3.40	0.00	0.04	0.02	58.00	142%
	2011-12	2.93	3.41	0.15	6.80	2.75	11.97	4.09	0.02	0.20	0.02	0.00	0.02	32.36	79%
	2012-13	1.61	11.32	13.25	1.31	0.47	2.66	0.43	0.01	0.11	0.00	0.00	0.70	31.87	78%
	2013-14	0.01	0.87	0.78	0.05	11.52	4.02	2.02	0.01	0.02	0.09	0.01	0.92	20.32	50%
	2014-15	0.44	4.36	16.52	0.00	4.69	0.47	2.13	0.19	0.04	0.00	0.03	0.02	28.89	71%
	2015-16	0.07	2.54	6.67	16.20	1.16	14.26	1.18	0.35	0.00	0.00	0.00	0.22	42.65	104%
	2016-17	8.66	3.29	10.77	26.13	19.56	7.09	4.47	0.06	0.07	0.00	0.00	0.04	80.14	196%
	2017-18	0.10	4.02	0.08	6.43	0.56	10.07	2.85	0.01	0.13	0.01	0.00	0.00	24.26	59%
	2018-19	0.08	5.24	3.72	10.49	13.11	6.91	0.86	3.07	0.07	0.00	0.07	0.10	43.72	107%
	2019-20	0.00	1.76	8.57	2.14	0.01	3.59	3.31	1.37	0.02	0.05	0.06	0.02	20.90	51%
Low Year	2020-21	0.00	1.48	2.40	8.55	1.39	2.81	0.11	0.00	0.04	0.00	0.00	0.00	16.78	41%
	2021-22	6.10	2.15	14.15	0.57	0.03	1.37	1.91	0.00	0.04	0.02	0.03	0.90	27.27	67%
	2022-23	0.25	3.53	16.83	12.74	5.87	13.68	0.27	1.36	0.14	0.00	0.01	0.12	54.80	134%
	2023-24	0.19	1.50	6.28	8.76	8.09	5.13	1.92	0.80	0.00				32.67	80%
Cumulative 2023-2024		0.19	1.69	7.97	16.73	24.82	29.95	31.87	32.67	32.67					
Monthly Avg. 1981-2024		1.90	4.58	8.16	8.22	7.68	6.43	2.37	0.95	0.23	0.01	0.04	0.27	40.83	
Cumulative Avg. 1981-2024		1.90	6.48	14.63	22.85	30.53	36.96	39.33	40.28	40.51	40.52	40.56	40.83	40.83	

NEWSLETTER



**SCOTTS VALLEY
WATER DISTRICT**



HIGHLIGHTS

Fourth of July

WaterSmart

Report Waste

Sucinto Well

Mulching Your Yard

The Scotts Valley Water District wants customers to conserve water as much as possible. That's why the District offers a \$2 per square foot rebate for the replacement of any irrigated lawn using mulch, artificial turf, pervious hardscape or low water-use plants.

Follow the District on [Facebook](#) and [Instagram](#) for more information about [other rebates](#), news and updates!

See you at the Fourth of July Parade!

The [Scotts Valley Fourth of July Parade](#) is around the corner and the Scotts Valley Water District is joining the ensemble. Be on the lookout for District trucks along the parade route and keep those hands up to catch some swag staff members will be tossing into the crowd.

This year's parade begins at 12 p.m. and will be along Scotts Valley Drive. Don't miss this wonderful opportunity to connect with the Scotts Valley Water District in a festive atmosphere. Celebrate the spirit of community and enjoy the parade as the District proudly showcases its commitment to serving the local area.



Check WaterSmart to:

- Track your water use
- Sign up to receive high use notifications by email or text message
- Recommended actions for saving water and saving money



[Sign up for WaterSmart](#)

[How To: Report Water Waste](#)

SVWD customers are encouraged to sign up for WaterSmart, a free online platform with a wealth of information for everything customers need to know.

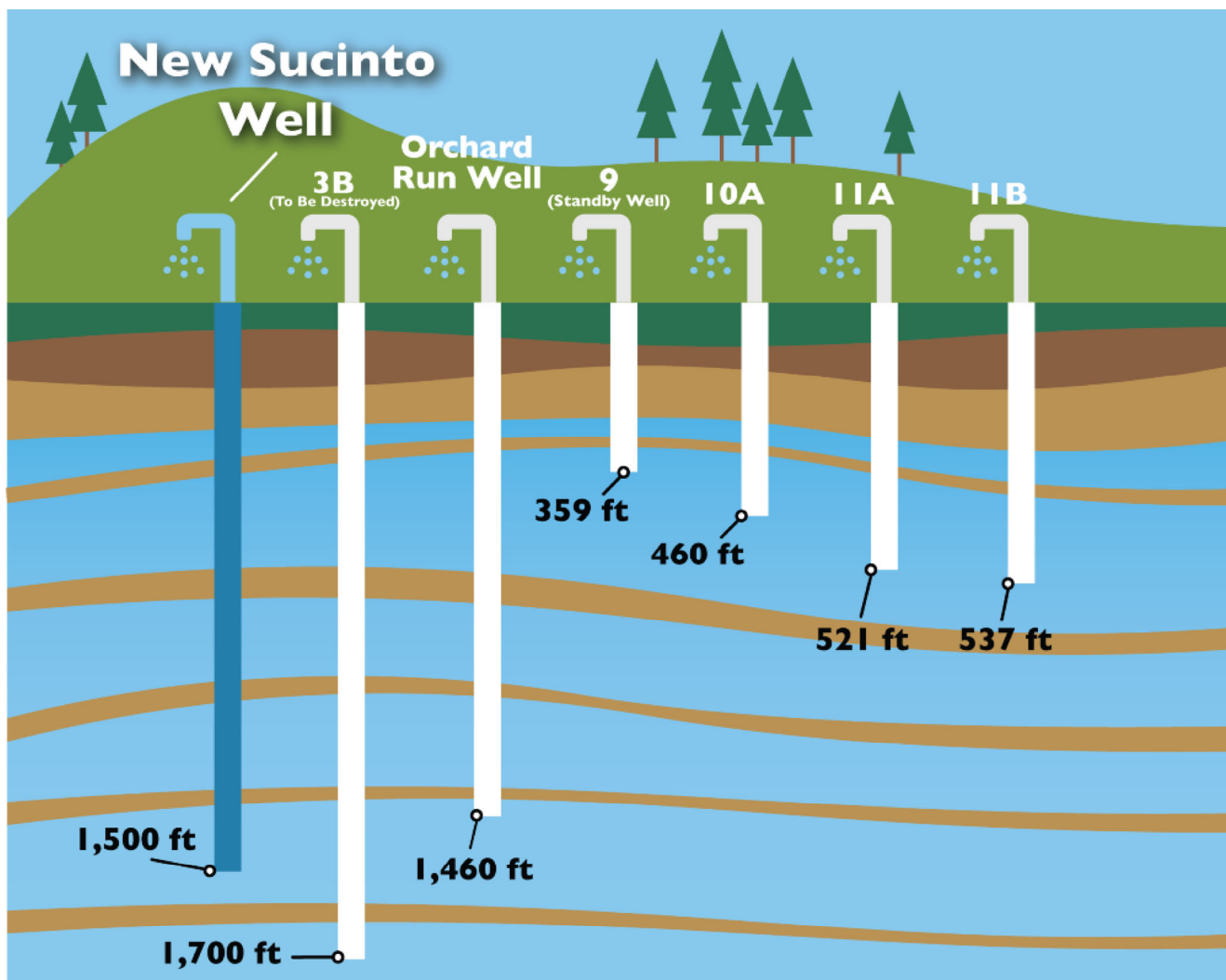
By logging on, customers can see their hourly usage history, set up alerts for high bills, get notified when water usage is unusually high, and receive water saving tips.

Learn more and sign up today!

Don't waste this resource by indiscriminately running water or washing things in a wasteful way.

Customers are encouraged to report water waste if and when you see it.

Here's how to report water waste by visiting the SVWD's website.



Sucinto Well Update: Construction Ongoing

Here's the latest on the Sucinto Well project: The driller will continue the final mechanical development of the new Sucinto Well. This portion of the project consists of swabbing the well column and removing any solids that have been dislodged from the initial mechanical development.

Once mechanical development is done, the driller will remove the drill rig from the site and bring in a test pump. [Watch this short video to learn more.](#)

The new well, located on Sucinto Drive, replaces 30-year-old Well 3B which has been in decline for several years and is located on the same site.

[Sign up](#) to receive regular information about the project, construction updates and traffic changes.



**SCOTTS VALLEY
WATER DISTRICT**
svwd.org



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June 24, 2024

WaterSMART Small-Scale Water Efficiency Projects Grant Program

United States Bureau of Reclamation

Re: Support for San Lorenzo Valley Water District WaterSMART Small-Scale Water Efficiency Projects Grant Application: AMI Water Meter Replacement Project

To Whom It May Concern:

This letter is to express support for the San Lorenzo Valley Water District's Small-Scale Water Efficiency Projects grant application to reduce demand as part of their strategy to improve water efficiency and develop sustainable drinking water supplies by implementing advanced metering infrastructure.

The San Lorenzo Valley Water District (District) supplies water to approximately 26,000 customers in the Santa Cruz mountains. The District relies entirely on local supplies from surface water and groundwater sources. These sources are derived solely from rainfall within the San Lorenzo River watershed and are highly susceptible to impacts of drought.

The District has been actively pursuing demand management measures to improve water supply reliability and to increase drought resiliency. Advanced metering is an important step to achieving its demand management goals. The proposed AMI Water Meter Replacement Project will enable the District to upgrade approximately 443 customer meters. The project will result in significant water savings by reducing property-side water leakage and by motivating customers to improve their water conservation efforts. The project will increase water system efficiency by reducing water treatment needs and help reduce impacts of climate change through energy savings in water production and distribution as well as reduced carbon emissions resulting from fewer truck rolls required for meter reads.

The Scotts Valley Water District, along with the San Lorenzo Valley Water District and the County of Santa Cruz, is a participating member of the Groundwater Sustainability Agency for the Santa Margarita Groundwater Basin. The Basin is an important source of drinking water for the Scotts Valley and San Lorenzo Valley Water Districts. Additionally, the groundwater table influences the surface water in the San Lorenzo River, a primary drinking water source for the city of Santa Cruz and a home to endangered species. The Basin aquifers and surface water sources are vulnerable to drought due to the reliance on rainfall for recharge and flows. The proposed AMI Water Meter Replacement Project will support groundwater sustainability as well as efforts to achieve improved water supply sustainability for the Santa Cruz County region.

Scotts Valley Water District strongly supports the District's WaterSMART Small-Scale Water Efficiency Projects grant application to improve local water supply reliability.

Sincerely,


General Manager