



DESCANSO COMMUNITY WATER DISTRICT

March 21, 2023

POSTED:

NOTICE

A Regular Meeting of the Board of Directors of the Descanso Community Water District (DCWD) has been called for:

Tuesday, March 21, 2023, 7:00 pm

Descanso Town Hall, Viejas Grade Blvd., Descanso, CA

AGENDA

1. **CALL TO ORDER, PLEDGE OF ALLEGIANCE.**
2. **ROLL CALL.**
3. **APPROVAL OF AGENDA.**
4. **PUBLIC COMMENT:** An opportunity for the public to comment on any topic that is within the jurisdiction of the Board and not on this agenda. No Board action is authorized for items not on this agenda. The total amount of time allocated for public comment may be limited, and each speaker may be limited to no more than 3 minutes (Brown Act, Section 54954.3).
5. **APPROVAL OF THE MINUTES:** The Board will review the draft minutes from the following meetings and take appropriate action:
 - Regular Meeting held on December 20, 2022
6. **APPOINTMENT OF SHERI MINIX TO THE BOARD OF DIRECTORS:** The Board will discuss recommending appointment of Sheri Minix to the Board of Directors of DCWD and take appropriate action.
7. **CANDIDATE BARRY WILLIS, COMMISSIONER SAN DIEGO LAFCO:** Barry Willis will address the Board for upcoming LAFCO election.
8. **FINANCIAL REPORT:** The District's accountant will present the financial report to the Board. The Board will consider approval and take appropriate action. Final Acceptance for Viejas Boulevard Pipeline Improvements
9. **GENERAL MANAGER'S REPORT:** The GM will provide a report for activities occurring since the last meeting.
 - A. Engineering and Project Status Report.
 - B. GM Report.
 - C. Q&A.
10. **DCWD BOARD OF DIRECTORS NEWSLETTER:** The Board will discuss a draft outline of the DCWD Board of Directors Newsletter and take appropriate action.
11. **OTHER ITEMS DIRECTLY RELATED TO THE ABOVE-DESCRIBED MATTERS AS MAY BE BROUGHT BEFORE THE BOARD OF DIRECTORS**
12. **MOTION TO ADJOURN**

Board of Directors		
Maureen Phillips President (619) 445-6042	Gary Sanner Vice President (619) 445-9138	Lee Johnson Financial Officer (619) 445-4122
Vacancy	Vacancy	Dan DeMoss General Manager (916) 616-7761

NOTE: Arrangements will be made for handicapped accessibility as required. Please contact the District by calling (855) 224-6981 (7 days a week-24/7). The next regular meeting of the Descanso Community Water District Board of Directors will be held on June 20, 2023.

Item 1

CALL TO ORDER, PLEDGE OF ALLEGIANCE

Item 2

ROLL CALL:

1. Lee Johnson
2. Dan DeMoss
4. Gary Sanner
5. Maureen Phillips

Item 3

APPROVAL OF AGENDA:

The Board will review and discuss any last-minute revisions to the posted agenda.

Notes:

Item 4

PUBLIC COMMENT:

An opportunity for the public to comment on any topic that is within the jurisdiction of the Board and not on this agenda. No board action is authorized for items not on this agenda. The total amount of time allocated for public comment may be limited and each speaker may be limited to no more than 3 minutes (Brown Act Section 54854.3).

Notes:

Minutes

A Meeting of the Board of Directors of the Descanso Community Water District (DCWD) has been called for:

***Tuesday, December 20th, 2022, 7:00 pm
Descanso Town Hall, Viejas Grade Blvd., Descanso, CA***

1. **CALL TO ORDER, PLEDGE OF ALLEGIANCE:** The meeting was called to order by President Phillips at 7:00 PM.
2. **ROLL CALL:** Members present were Phillips, Sanner and Johnson. Dan DeMoss with CRWA, Operations Manager Julie Meeks with SUSP, SUSP/DCWD Operations Manager Travis Creamer and SUSP/DCWD Billing Specialist Cierra Boykin. Jason Kaminsky with HNK CPAs.
3. **APPROVAL OF AGENDA:** A motion to approve the agenda as is, was given by Sanner and a second by Johnson. A vote was taken, 3 approved and 0 opposed.
4. **PUBLIC COMMENT:** No comments were made from the public.
5. **APPROVAL OF THE MINUTES OF THE SEPTEMBER 2022 MEETING:** Lee Johnson clarified to Cierra Boykin the changes that needed to be made to the minutes that were previously discussed at the Board Meeting in June. A motion to adjust the minutes was made by Johnson and a second by Sanner. A vote was taken, 3 approved and 0 opposed.
6. **FINANCIAL REPORT:** Jason Kaminsky with HNK CPAs went over the financial report with the board and answered all questions. It was mentioned that Joe Stoveken, former office landlord, still owes the district the \$450.00 deposit. Julie Meeks and Travis Creamer briefly went over the temporary well fix, and how since it has been fixed, less chemicals are being used resulting in less money being spent. Dan DeMoss went over the original NV5 agreement to see about possibly switching engineering firms but cost estimates are needed. No action needed.
7. **ELECTION OF OFFICERS:** The board discussed needing to complete ethics training and their 700 forms which will then both be sent to Boykin to file the 700 forms in the office and send the ethics training certifications to Kaminsky. The board voted to keep titles as is:

President: Maureen Phillips

Vice President: Gary Sanner

Financial Officer: Lee Johnson

A motion to keep the titles as in was made by Sanner and a second by Johnson. A vote was taken, 3 approved and 0 opposed.

8. **NOTICE OF VACANCY ON THE BOARD OF DIRECTORS:** Phillips went over the Notice of Vacancy draft and requested that it be put on the website, as well as included with the newsletter. It was mentioned that a few people are considering positions on the board. A motion to approve the Notice of Vacancy was made by Johnson and a second by Sanner. A vote was taken, 3 approved and 0 opposed.

9. **UPDATE ON DCWD IMPROVEMENT PROJECT; TREATMENT PLANT AND WELL 6 AND 7:**

No update. No action needed.

10. **GENERAL MANAGERS REPORT:** Julie Meeks went over the General Manager’s report and explained that there are no current updates on the Treatment Plant project. Travis Creamer went over the details on the replacements of the pipe and check valve at Well 5, and how we are waiting on Brax to get the needed parts to do a permanent repair. It was mentioned that there are about five contractors ready to bid on the new well. No action needed.

11. **DCWD BOARD OF DIRECTOR’S NEWSLETTER:** Maureen Phillips went over the Newsletter draft discussing the need for two additional board members. A motion to approve the Newsletter was made by Sanner and a second by Johnson. A vote was taken, 3 approved and 0 opposed.

12. **SUCH OTHER ITEMS DIRECTLY RELATED TO THE ABOVE-DESCRIBED MATTERS AS MAY BE BROUGHT BEFORE THE BOARD OF DIRECTORS:** No action needed.

13. **MOTION TO ADJOURN:** A motion was given by Sanner and a second by Johnson to adjourn the meeting at 7:53 PM. A vote was taken, 3 approved and 0 opposed.

Board of Directors		
Maureen Phillips President (619) 445-6042	Gary Sanner Vice President (619) 672-4843	Lee Johnson Finance Officer (619) 445-4122

	Vacant Director	Dan DeMoss General Manager (916) 616-7761
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Item 7

CANDIDATE BARRY WILLIS, COMMISSIONER SAN DIEGO LAFCO:

Barry Willis will address the Board for upcoming LAFCO election.

Notes:



San Diego County
Local Agency Formation Commission
 Regional Service Planning | Subdivision of the State of California

CORRECTED
BALLOT AND VOTE CERTIFICATION FORM

March 8, 2023

TO: Independent Special Districts in San Diego County

FROM: Tamaron Lockett, Commission Clerk

SUBJECT: **Ballot and Vote Certification Form | Election to Regular and Alternate Special District on LAFCO Commission**

On December 19, 2022, the San Diego Local Agency Formation Commission (LAFCO) solicited nominations for (a) one regular and (b) one alternate special district member to serve on the LAFCO Commission. A total of five nominations were received following a 60-day filing period: (a) three regular members; and (b) two alternate members. The term is four years and commences on May 1, 2023. Note there was a correction to the alternate nominee Jeff Griffith he is with Palomar Healthcare District.

San Diego LAFCO is now issuing ballots to all 57 independent special districts in San Diego County and inviting each district to cast a ballot. Write-in candidates are permitted, and spaces have been provided for that purpose. **Only cast one vote for each nominee on the ballot and vote certification form; a ballot that is cast for more than indicated number of positions the vote will be disregarded.** The ballot and vote certification form along with nominee resumes provided by the candidates are attached.

State Law specifies a district's vote is to be cast by its presiding officer, or an alternate member designated by the board and a valid signature is required on the ballot. **A ballot received without a signature will be voided.** A minimum of **29** ballots must be received to certify that a legal election was conducted. A candidate for a special district LAFCO Commission member must receive at least a majority of the votes cast to be elected. The ballots will be kept on file in this office and will be made available upon request.

Ballots may be submitted by mail, courier, hand delivered, FAX or via email to tamaron.lockett@sdcountry.ca.gov, include **“Special District LAFCO Ballot”** and your **“District Name”** in the subject title, if necessary to meet the submission deadline, but the original for must be submitted. The deadline for receipts of the ballots by LAFCO is **Friday, April 14, 2023**, any ballots received after the deadline will be voided. All election materials will be available on the website: www.sdlafco.org. Should you have any questions, please contact me at 619-321-3380.

Tamaron Lockett, Commission Clerk

Administration: Keene Simonds, Executive Officer 2550 Fifth Avenue, Suite 725 San Diego, California 92103 T 619.321.3380 E lafco@sdcountry.ca.gov www.sdlafco.org	Chair Jim Desmond County of San Diego Joel Anderson County of San Diego Nora Vargas, Alt. County of San Diego	Kristi Becker City of Solana Beach Dane White City of Escondido John McCann, Alt. City of Chula Vista	Vice Chair Stephen Whitburn City of San Diego Marni von Wilpert, Alt. City of San Diego	Jo Mackenzie Vista Irrigation Barry Willis Alpine Fire Protection David A. Drake, Alt. Rincon del Diablo	Andy Vanderlaan General Public Harry Mathis, Alt. General Public
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CORRECTED
2023 SPECIAL DISTRICTS ELECTION
BALLOT and VOTE CERTIFICATION
FOR REGULAR LAFCO SPECIAL DISTRICT MEMBER

VOTE FOR ONLY ONE

James Pennock
(Vallecitos Water District)

[]

Ross Pike
(North County Fire Protection District)

[]

Barry Willis¹
(Alpine Fire Protection District)

[]

Write-Ins

[]

[]

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that I cast the votes of the _____
(Name of Independent Special District)
at the 2023 Special Districts Selection Committee Election.

(Signature)

(Date)

(Print Name)

(Print Title)

Please note: The order in which the candidates' names are listed was determined by random selection.

The Ballot and Vote Certification form can be submitted electronically to: tamaron.luckett@sdcounty.ca.gov.

¹ Incumbent member

CORRECTED
2023 SPECIAL DISTRICTS ELECTION
BALLOT and VOTE CERTIFICATION
FOR ALTERNATE LAFCO SPECIAL DISTRICT MEMBER

VOTE FOR ONLY ONE

David Drake¹ []
(Rincon del Diablo Municipal Water District)

Jeff Griffith []
(Palomar Healthcare District)

Write-Ins

_____ []
_____ []

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that I cast the votes of the _____
(Name of Independent Special District)
at the 2023 Special Districts Selection Committee Election.

(Signature)

(Print Name)

(Date)

(Print Title)

Please note: The order in which the candidates' names are listed was determined by random selection.

The Ballot and Vote Certification form can be submitted electronically to: tamaron.luckett@sdcounty.ca.gov.

¹ Incumbent member

ATTACHMENT A

**NOMINATION OF THE SPECIAL DISTRICT REPRESENTATIVE
FOR THE SAN DIEGO LOCAL AGENCY FORMATION COMMISSION
REGULAR MEMBER**

The ALPINE FIRE PROTECTION DISTRICT is pleased to nominate BARRY WILLIS as a
(Name of Independent Special District) (Name of Candidate)

Candidate for the San Diego Local Agency Formation Commission as a regular special district member with a term expiring 2027.

As presiding officer or his/her delegated alternate as provided by the governing board, I hereby certify that:

- The nominee is a member of a legislative body of an independent special district whom resides in San Diego County.

Stephen R. Taylor
(Presiding Officer Signature)

Stephen R. Taylor
(Print name)

PRESIDENT

(Print Title)

1/17/23
(Date)

RECEIVED

JAN 25 2023

SAN DIEGO LAFCO

PLEASE ATTACH RESUME FOR NOMINEE

- Limit two-pages
- Must be submitted with Nomination Form

Baron T. Willis
btwillis9@gmail.com

EDUCATION

U.C. Berkeley/ University of California, San Diego
Major: Pre-Law Program/Bachelor of Arts in Political Science
Minor: Psychology

College for Financial Planning
Chartered Retirement Planning Counselor Designation
2017-2023

Kaplan Financial Education
Series 7 Stock Broker License

Chelsea Financial Services Broker Training Programs
Life Insurance and Financial Planning, (Multi-State)

COMMUNITY INVOLVEMENT:

Commissioner- San Diego LAFCO 2019- Present
2550 Fifth Avenue Suite 725
San Diego, CA 92103
619.321.3380

Alpine Fire Protection District Board
Vice President 2023 - 2027
Board Member - 2018 - 2022

Alpine Kiwanis
Member - 2018 - Present
Board Member 2019- Present

East County Federal Credit Union
President 2019-2023 Supervisory Board Committee

Santee Chamber of Commerce
Executive Board Member - 1996-1998
Elected to handle budgetary and Administrative issues at the local Santee Chamber

Relevant Skills and Strengths:

- Owner/Operator of successful insurance company
- Office Administrator of success Counseling Business in East County
- Over 10 years in Senior Management position
- Excellent Mediation and Negotiation Skills
- Active in Alpine and surrounding communities helping seniors, homeless and special needs groups
- Strong supporter of our military, public safety and homeless populations

- Excellent Customer Service Skills
- Committed to the safety and future of our community and surrounding communities
- Actively involved in community organizations
- Working knowledge of vocational rehabilitation and clinical procedures in counseling office that specializes in Worker's Compensation and Expert Testimony.
- HIPAA trained and compliant; ensuring confidentiality of sensitive medical, mental health and personal information; reviewed confidential and sensitive med/legal files.
- Experience with Workers-Compensation and assisting injured workers with re-employment/return to work benefits; identifying suitable employment opportunities after reviewing physical disabilities and permanent restrictions. Assisted government employees in return-to-work with suitable and gainful employment.
- Heavy interaction with injured workers, physicians, attorneys, insurance carriers and claims adjusters, psychologists, government entities, schools and employers.
- Performed client intake
- Conducted Labor Market research, and Labor Market reports
- Reviewed and analyzed Sub Rosa tapes
- Excellent Microsoft Office, PC and Mac experience; managed electronic client data files
- Exceptional interpersonal and organizational skills, reliable and personable

PROFESSIONAL EXPERIENCE

Hartley Cylke Pacific Insurance Agency, San Diego, CA

Insurance Broker - 2003 - Present - (FT)

Responsible for Group Medical, Life and Health Insurance and various Fix Annuities, Retirement Planning and assisting clients with their insurance needs.

Chelsea Advisory Services , San Diego, CA

Insurance Broker - 1997 - Present - (PT)

Investment Advisor Representative that specializes in Retirement Planning, Series 7 Stock Broker license. Life Insurance and Financial Planning with clients.

Jeannette S. Clark & Associates Inc.

Office Administrator 10/1/2009 - Present - (PT), El Cajon, CA

Office Administrator and Logistics Manager for Certified Department of Labor Counseling/Vocational Rehabilitation and Personal Counseling Office: Responsible for Drafting and editing legal documents and correspondence, assisted Worker's Compensation clientele (injured Department of Labor, veterans and other government workers) with re-employment/ return to work benefits. Working knowledge of clinical procedures in vocational rehabilitation in a Counseling office. Heavy interaction with physicians, attorneys, psychologists, government entities, insurance carriers and claims adjusters, schools and employers. Performed client intake. Review confidential and sensitive medical files and brief attorneys; conduct labor market research surveys; reviewed, analyzed Sub Rosa tapes; generate legal and general correspondence including drafting expert witness statements; cash handling experience. Troubleshooting of PC/Mac and

software. Electronic data management and filing. Excellent client relations. Greet clients, provide assistance in person and via phone. Answer telephones, respond to e-mails, schedule client appointments, and coordinate travel arrangements.

Denny's Restaurants

Restaurant Manager - 1981 - 1983, Pacific Beach, CA

Responsible for managing, marketing, scheduling, interviewing, hiring and termination of employees, teaching employees how to maintain a safe work place, food orders, front and back staff, cost of sales, budgets, cash handling, working with vendors and customer service.

COMMUNITY INVOLVEMENT:

**Alpine Fire Protection District Board
Board Member - 2018**

**Alpine Kiwanis
Member - 2018**

**Santee Chamber of Commerce
Executive Board Member - 1996-1998
Elected to handle budgetary and Administrative issues at the local Santee Chamber**

Item 8

FINANCIAL REPORT:

The District's accountant will present the financial report to the Board. The Board will consider approval and take appropriate action.

Notes:

Descanso Community Water District
Statement of Net Position
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Cash and Cash Equivalents	
Cash	
General Fund7573-Cal Bank	
Installment Fund-USDA Series 21	37,678
Reserve Fund-USDA Series 2021	8,643
Depr Reserve-USDA Series 2021	5,734
General Fund7573-Cal Bank - Other	221,837
Total General Fund7573-Cal Bank	273,892
Checking7680-Cal Bank	20,059
Emgncy/Cap ImproveFund-Cal Bank	514,481
Installment Fund - US Bank	218
Reserve Fund - US Bank	37,058
Total Cash	845,708
Total Cash and Cash Equivalents	845,708
Total Checking/Savings	845,708
Accounts Receivable	
Customer Accounts Receivable	
Customer Accounts Receivable	249,802
Total Customer Accounts Receivable	249,802
Allowance for Doubtful Accounts	-4,381
Total Accounts Receivable	245,421
Other Current Assets	
Security Deposits	3,710
Materials and Supplies	29,788
Prepayments	781
Total Other Current Assets	34,279
Total Current Assets	1,125,408
Fixed Assets	
Utility Plant-At Original Cost	
Utility plant-original cost	3,118,280
Total Utility Plant-At Original Cost	3,118,280
Accumulated Depreciation	-978,752
Total Fixed Assets	2,139,528
Other Assets	
Uncapitalized Fixed Assets -WIP	
Easement Acquisition (405-190-3)	7,551
Well #5-Fe/Mn Plant	454,430
Well #6-Fe/Mn Plant	454,429
Uncapitalized Fixed Assets -WIP - Other	4,156
Total Uncapitalized Fixed Assets -WIP	920,566
Total Other Assets	920,566
TOTAL ASSETS	4,185,502

Descanso Community Water District
Statement of Net Position
As of December 31, 2022

	<u>Dec 31, 22</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	18,718
Other Current Liabilities	
Current Portion of LTD	
Loan Payable - Union Bank of Ca	8,600
Loan Payable - SD County	4,185
USDA Series 2021A Short Term	24,000
USDA Series 2021B Short Term	7,000
Total Current Portion of LTD	<u>43,785</u>
Interest Accrued	<u>24,532</u>
Total Other Current Liabilities	<u>68,317</u>
Total Current Liabilities	87,035
Long Term Liabilities	
Long-Term Debt	
Loan Payable - UBOC 4/2038	377,236
Loan Payable-SD County 1/2041	103,997
USDA Series 2021A Long Term	1,445,000
USDA Series 2021B Long Term	37,000
Loan Costs USDA Series 2021	-18,806
Total Long-Term Debt	<u>1,944,427</u>
Total Long Term Liabilities	<u>1,944,427</u>
Total Liabilities	2,031,462
Equity	
Previous Net Position	2,101,459
Net Income	52,580
Total Equity	<u>2,154,039</u>
TOTAL LIABILITIES & EQUITY	<u>4,185,501</u>

Descanso Community Water District
Statement of Revenues, Expenses, & Change in Net Position
 October through December 2022

	<u>Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense								
Income								
Operating Revenues	42,937	44,958	-2,021	96%	42,035	41,797	238	101%
Total Income	42,937	44,958	-2,021	96%	42,035	41,797	238	101%
Gross Profit	42,937	44,958	-2,021	96%	42,035	41,797	238	101%
Expense								
Operating Expenses	2,001	1,346	655	149%	2,131	1,552	579	137%
Water Treatment	170	3,311	-3,141	5%	0	739	-739	0%
Repairs and Maintenance	587	1,478	-891	40%	5,557	1,478	4,079	376%
Transmission & Distribution	26,220	26,989	-769	97%	26,224	26,990	-766	97%
Depreciation	5,869	5,869	0	100%	5,858	5,858	0	100%
General & Administrative	4,724	5,191	-467	91%	4,337	3,592	745	121%
Total Expense	39,571	44,184	-4,613	90%	44,107	40,209	3,898	110%
Net Ordinary Income	3,366	774	2,592	435%	-2,072	1,588	-3,660	-130%
Other Income/Expense								
Other Income								
Treatment Plant Project Charge	7,663	7,688	-25	100%	7,663	7,687	-24	100%
Viejas Grade Project Charge	1,586	1,591	-5	100%	1,586	1,591	-5	100%
Supp Debt Charge	4,519	4,533	-14	100%	4,519	4,533	-14	100%
Interest Income	206	15	191	1,373%	103	15	88	687%
Total Other Income	13,974	13,827	147	101%	13,871	13,826	45	100%
Other Expense								
Interest Expense	4,595	4,596	-1	100%	4,595	4,596	-1	100%
Total Other Expense	4,595	4,596	-1	100%	4,595	4,596	-1	100%
Net Other Income	9,379	9,231	148	102%	9,276	9,230	46	100%
Net Income	<u>12,745</u>	<u>10,005</u>	<u>2,740</u>	<u>127%</u>	<u>7,204</u>	<u>10,818</u>	<u>-3,614</u>	<u>67%</u>

Descanso Community Water District
Statement of Revenues, Expenses, & Change in Net Position
 October through December 2022

					TOTAL			
	Dec 22	Budget	\$ Over Budget	% of Budget	Oct - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
Operating Revenues	39,454	42,588	-3,134	93%	124,426	129,343	-4,917	96%
Total Income	39,454	42,588	-3,134	93%	124,426	129,343	-4,917	96%
Gross Profit	39,454	42,588	-3,134	93%	124,426	129,343	-4,917	96%
Expense								
Operating Expenses	977	1,050	-73	93%	5,109	3,948	1,161	129%
Water Treatment	547	3,355	-2,808	16%	717	7,405	-6,688	10%
Repairs and Maintenance	775	1,478	-703	52%	6,919	4,434	2,485	156%
Transmission & Distribution	26,224	26,989	-765	97%	78,668	80,968	-2,300	97%
Depreciation	5,850	5,850	0	100%	17,577	17,577	0	100%
General & Administrative	7,655	3,812	3,843	201%	16,716	12,595	4,121	133%
Total Expense	42,028	42,534	-506	99%	125,706	126,927	-1,221	99%
Net Ordinary Income	-2,574	54	-2,628	-4,767%	-1,280	2,416	-3,696	-53%
Other Income/Expense								
Other Income								
Treatment Plant Project Charge	7,639	7,687	-48	99%	22,965	23,062	-97	100%
Viejas Grade Project Charge	1,581	1,592	-11	99%	4,753	4,774	-21	100%
Supp Debt Charge	4,505	4,533	-28	99%	13,543	13,599	-56	100%
Interest Income	98	15	83	653%	407	45	362	904%
Total Other Income	13,823	13,827	-4	100%	41,668	41,480	188	100%
Other Expense								
Interest Expense	4,595	4,596	-1	100%	13,785	13,788	-3	100%
Total Other Expense	4,595	4,596	-1	100%	13,785	13,788	-3	100%
Net Other Income	9,228	9,231	-3	100%	27,883	27,692	191	101%
Net Income	6,654	9,285	-2,631	72%	26,603	30,108	-3,505	88%

Descanso Community Water District
Statement of Revenues, Expenses, & Change in Net Position
 July through December 2022

	<u>Jul 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Aug 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense								
Income								
Operating Revenues	44,549	46,017	-1,468	97%	45,903	46,017	-114	100%
Total Income	44,549	46,017	-1,468	97%	45,903	46,017	-114	100%
Gross Profit	44,549	46,017	-1,468	97%	45,903	46,017	-114	100%
Expense								
Operating Expenses	2,281	1,570	711	145%	2,198	1,615	583	136%
Water Treatment	19,863	3,251	16,612	611%	90	3,559	-3,469	3%
Repairs and Maintenance	1,387	1,467	-80	95%	3,135	1,467	1,668	214%
Transmission & Distribution	26,220	26,990	-770	97%	26,220	26,989	-769	97%
Depreciation	5,869	5,869	0	100%	5,869	5,869	0	100%
General & Administrative	3,943	3,524	419	112%	2,617	3,592	-975	73%
Total Expense	59,563	42,671	16,892	140%	40,129	43,091	-2,962	93%
Net Ordinary Income	-15,014	3,346	-18,360	-449%	5,774	2,926	2,848	197%
Other Income/Expense								
Other Income								
Treatment Plant Project Charge	7,639	7,687	-48	99%	7,663	7,687	-24	100%
Viejas Grade Project Charge	1,581	1,591	-10	99%	1,586	1,591	-5	100%
Supp Debt Charge	4,505	4,534	-29	99%	4,519	4,533	-14	100%
Interest Income	79	15	64	527%	156	15	141	1,040%
Total Other Income	13,804	13,827	-23	100%	13,924	13,826	98	101%
Other Expense								
Interest Expense	1,380	4,630	-3,250	30%	4,629	4,630	-1	100%
Total Other Expense	1,380	4,630	-3,250	30%	4,629	4,630	-1	100%
Net Other Income	12,424	9,197	3,227	135%	9,295	9,196	99	101%
Net Income	<u><u>-2,590</u></u>	<u><u>12,543</u></u>	<u><u>-15,133</u></u>	<u><u>-21%</u></u>	<u><u>15,069</u></u>	<u><u>12,122</u></u>	<u><u>2,947</u></u>	<u><u>124%</u></u>

Descanso Community Water District
Statement of Revenues, Expenses, & Change in Net Position
July through December 2022

	<u>Sep 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense								
Income								
Operating Revenues	42,144	45,015	-2,871	94%	42,937	44,958	-2,021	96%
Total Income	42,144	45,015	-2,871	94%	42,937	44,958	-2,021	96%
Gross Profit	42,144	45,015	-2,871	94%	42,937	44,958	-2,021	96%
Expense								
Operating Expenses	2,186	1,292	894	169%	2,001	1,346	655	149%
Water Treatment	0	1,039	-1,039	0%	170	3,311	-3,141	5%
Repairs and Maintenance	885	1,467	-582	60%	587	1,478	-891	40%
Transmission & Distribution	26,220	26,990	-770	97%	26,220	26,989	-769	97%
Depreciation	5,869	5,869	0	100%	5,869	5,869	0	100%
General & Administrative	2,787	3,692	-905	75%	4,724	5,191	-467	91%
Total Expense	37,947	40,349	-2,402	94%	39,571	44,184	-4,613	90%
Net Ordinary Income	4,197	4,666	-469	90%	3,366	774	2,592	435%
Other Income/Expense								
Other Income								
Treatment Plant Project Charge	7,663	7,687	-24	100%	7,663	7,688	-25	100%
Viejas Grade Project Charge	1,586	1,592	-6	100%	1,586	1,591	-5	100%
Supp Debt Charge	4,519	4,533	-14	100%	4,519	4,533	-14	100%
Interest Income	164	15	149	1,093%	206	15	191	1,373%
Total Other Income	13,932	13,827	105	101%	13,974	13,827	147	101%
Other Expense								
Interest Expense	4,629	4,630	-1	100%	4,595	4,596	-1	100%
Total Other Expense	4,629	4,630	-1	100%	4,595	4,596	-1	100%
Net Other Income	9,303	9,197	106	101%	9,379	9,231	148	102%
Net Income	<u>13,500</u>	<u>13,863</u>	<u>-363</u>	<u>97%</u>	<u>12,745</u>	<u>10,005</u>	<u>2,740</u>	<u>127%</u>

Descanso Community Water District
Statement of Revenues, Expenses, & Change in Net Position
 July through December 2022

	<u>Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense								
Income								
Operating Revenues	42,035	41,797	238	101%	39,454	42,588	-3,134	93%
Total Income	42,035	41,797	238	101%	39,454	42,588	-3,134	93%
Gross Profit	42,035	41,797	238	101%	39,454	42,588	-3,134	93%
Expense								
Operating Expenses	2,131	1,552	579	137%	977	1,050	-73	93%
Water Treatment	0	739	-739	0%	547	3,355	-2,808	16%
Repairs and Maintenance	5,557	1,478	4,079	376%	775	1,478	-703	52%
Transmission & Distribution	26,224	26,990	-766	97%	26,224	26,989	-765	97%
Depreciation	5,858	5,858	0	100%	5,850	5,850	0	100%
General & Administrative	4,337	3,592	745	121%	7,655	3,812	3,843	201%
Total Expense	44,107	40,209	3,898	110%	42,028	42,534	-506	99%
Net Ordinary Income	-2,072	1,588	-3,660	-130%	-2,574	54	-2,628	-4,767%
Other Income/Expense								
Other Income								
Treatment Plant Project Charge	7,663	7,687	-24	100%	7,639	7,687	-48	99%
Viejas Grade Project Charge	1,586	1,591	-5	100%	1,581	1,592	-11	99%
Supp Debt Charge	4,519	4,533	-14	100%	4,505	4,533	-28	99%
Interest Income	103	15	88	687%	98	15	83	653%
Total Other Income	13,871	13,826	45	100%	13,823	13,827	-4	100%
Other Expense								
Interest Expense	4,595	4,596	-1	100%	4,595	4,596	-1	100%
Total Other Expense	4,595	4,596	-1	100%	4,595	4,596	-1	100%
Net Other Income	9,276	9,230	46	100%	9,228	9,231	-3	100%
Net Income	<u>7,204</u>	<u>10,818</u>	<u>-3,614</u>	<u>67%</u>	<u>6,654</u>	<u>9,285</u>	<u>-2,631</u>	<u>72%</u>

Descanso Community Water District
Statement of Revenues, Expenses, & Change in Net Position
July through December 2022

	TOTAL			
	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Operating Revenues	257,022	266,392	-9,370	96%
Total Income	<u>257,022</u>	<u>266,392</u>	<u>-9,370</u>	<u>96%</u>
Gross Profit	257,022	266,392	-9,370	96%
Expense				
Operating Expenses	11,774	8,425	3,349	140%
Water Treatment	20,670	15,254	5,416	136%
Repairs and Maintenance	12,326	8,835	3,491	140%
Transmission & Distribution	157,328	161,937	-4,609	97%
Depreciation	35,184	35,184	0	100%
General & Administrative	26,063	23,403	2,660	111%
Total Expense	<u>263,345</u>	<u>253,038</u>	<u>10,307</u>	<u>104%</u>
Net Ordinary Income	-6,323	13,354	-19,677	-47%
Other Income/Expense				
Other Income				
Treatment Plant Project Charge	45,930	46,123	-193	100%
Viejas Grade Project Charge	9,506	9,548	-42	100%
Supp Debt Charge	27,086	27,199	-113	100%
Interest Income	806	90	716	896%
Total Other Income	<u>83,328</u>	<u>82,960</u>	<u>368</u>	<u>100%</u>
Other Expense				
Interest Expense	24,423	27,678	-3,255	88%
Total Other Expense	<u>24,423</u>	<u>27,678</u>	<u>-3,255</u>	<u>88%</u>
Net Other Income	<u>58,905</u>	<u>55,282</u>	<u>3,623</u>	<u>107%</u>
Net Income	<u><u>52,582</u></u>	<u><u>68,636</u></u>	<u><u>-16,054</u></u>	<u><u>77%</u></u>

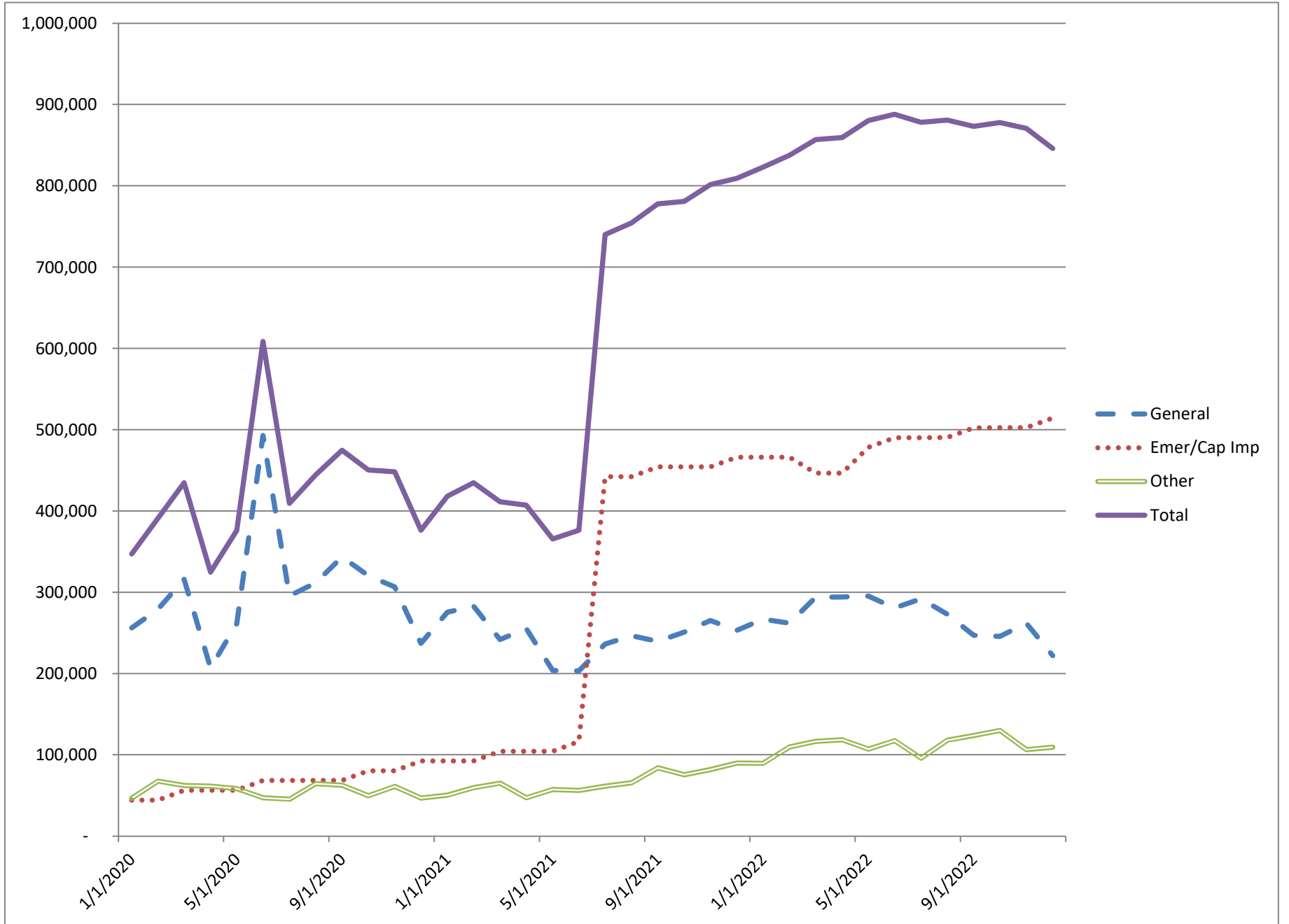
Descanso Community Water District
Statement of Cash Flows
 October through December 2022

	Oct - Dec 22
OPERATING ACTIVITIES	
Net Income	26,601
Adjustments to reconcile Net Income to net cash provided by operations:	
Customer Accounts Receivable:Customer Accounts Receivable	-18,679
Customer Accounts Receivable:Customer Accounts Receivable:Customer Prepayments	2,431
Allowance for Doubtful Accounts	600
Security Deposits:Office 28857B Old Hwy 80	-2,100
Prepayments:G&A	83
Prepayments:Taxes/Fees	220
Accts Pay - General	-8,813
Accts Pay - Accrued	-215
Interest Accrued:Int Accr-LTD-Outside	-9,084
	-8,956
Net cash provided by Operating Activities	-8,956
INVESTING ACTIVITIES	
Accumulated Depreciation:Utility Plant-Acc Depr	17,577
Uncapitalized Fixed Assets -WIP	-414
Uncapitalized Fixed Assets -WIP:Well #5-Fe/Mn Plant:Task 08 (\$232209)	-13,662
Uncapitalized Fixed Assets -WIP:Well #6-Fe/Mn Plant:Task 08 (\$232209)	-13,662
	-10,161
Net cash provided by Investing Activities	-10,161
FINANCING ACTIVITIES	
Current Portion of LTD:Loan Payable - Union Bank of Ca	-8,400
Long-Term Debt:Loan Costs USDA Series 2021	122
	-8,278
Net cash provided by Financing Activities	-8,278
Net cash increase for period	-27,395
Cash at beginning of period	873,103
Cash at end of period	845,708

Descanso Community Water District
Statement of Cash Flows
 July through December 2022

	Jul - Dec 22
OPERATING ACTIVITIES	
Net Income	52,580
Adjustments to reconcile Net Income to net cash provided by operations:	
Customer Accounts Receivable:Customer Accounts Receivable	-34,618
Customer Accounts Receivable:Customer Accounts Receivable:Customer Prepayments	2,687
Allowance for Doubtful Accounts	1,200
Security Deposits:Office 28857B Old Hwy 80	-2,100
Prepayments:G&A	166
Prepayments:Taxes/Fees	-550
Accts Pay - General	-33,245
Accts Pay - Accrued	47
Interest Accrued:Int Accr-LTD-Outside	1,431
Current Portion of LTD:USDA Series 2021A Short Term	1,000
Current Portion of LTD:USDA Series 2021B Short Term	1,000
	-10,402
Net cash provided by Operating Activities	
INVESTING ACTIVITIES	
Accumulated Depreciation:Utility Plant-Acc Depr	35,183
Uncapitalized Fixed Assets -WIP	-828
Uncapitalized Fixed Assets -WIP:Well #5-Fe/Mn Plant:Task 08 (\$232209)	-13,662
Uncapitalized Fixed Assets -WIP:Well #6-Fe/Mn Plant:Task 08 (\$232209)	-13,662
	7,031
Net cash provided by Investing Activities	
FINANCING ACTIVITIES	
Current Portion of LTD:Loan Payable - Union Bank of Ca	-8,400
Long-Term Debt:USDA Series 2021A Long Term	-24,000
Long-Term Debt:USDA Series 2021B Long Term	-7,000
Long-Term Debt:Loan Costs USDA Series 2021	244
	-39,156
Net cash provided by Financing Activities	
Net cash increase for period	-42,526
Cash at beginning of period	888,234
Cash at end of period	845,708

DCWD Cash Flow Balances



DCWD OPERATIONS REPORT

March 21st 2023

SUMMARY

- Normal day to day operations of the district
- Several call outs for Leaks/ no water
- Well 5 pipe Replaced with Stainless steel
- Blow off
- Disinfect

3 MONTHS LOOK AHEAD

- Drilling Well #7 out to bid
- Treatment plant construction begin
- Begin CCR
- Begin E.A.R

Item 11

SUCH OTHER ITEMS DIRECTLY RELATED TO THE ABOVE-DESCRIBED MATTERS AS MAY BE BROUGHT BEFORE THE BOARD OF DIRECTORS.

Notes:

Item 12

MOTION TO ADJOURN.

Notes:
