

SALTON COMMUNITY SERVICES DISTRICT

Regular Board Meeting *Agenda*

March 15, 2023

Closed Session 1:00 p.m.

Open Session 2:00 p.m.

1209 Van Buren Ave.

Salton City, CA 92275

www.saltoncsd.ca.gov

BOARD OF DIRECTORS:

Michelle Gilmore, President

Michael Friese, Vice President

Manuel Ramos, Director

Lidia A. Sierra, Director

Dale Johnson, Director

STAFF:

Emmanuel Ramos, Interim General
Manager

Thania Garcia, Board Secretary

1. CALL TO ORDER: 1:00 p.m.

2. ROLL CALL:

3. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3, the public has the right to address the board regarding any closed session items listed on the **closed session agenda** prior to the board adjourning into closed session. Anyone who wishes to address the Board, please come to the microphone. Public comments are limited to (3) minutes each person.

4. CLOSED SESSION ITEMS:

- A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION - Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: (One (1) potential cases)
- B. CONFERENCE WITH LEGAL COUNSEL—Existing Litigation Pursuant to Government Code Section 54956.9(d)(1) Roxana Chavez v. Salton Services Community District, et al. Imperial County Superior Court Case No.: ECU002702

5. OPEN SESSION: 2:00 p.m.

6. PLEDGE OF ALLEGIANCE: Michelle Gilmore, President

7. ANNOUNCEMENT OF CLOSED SESSION ACTIONS:

**8. PRESENTATIONS/ PUBLIC APPEARANCES:
No Presentation**

9. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3 members of the public may address the Board at this time on any items of public interest that are within the Board's subject matter jurisdiction. The Ralph M. Brown Act, however, prohibits the Board from taking action on any matter not appearing on the agenda. Those who wish to address the Board should come to the microphone. Members of the public will be given three (3) minutes to address the board on any items of public interest.

10. BOARD MEMBER COMMENTS:

11. CONSENT CALENDAR ITEMS:

Consent calendar items are expected to be routine and non-controversial, to be acted upon by the board of directors at one time without discussion. If any board member requests that an item be removed from the consent calendar, it will be removed so that it may be acted upon separately.

- A. Approve the Minutes for the Regular Meeting of February 2023.
- B. Approve demands for the month of February 2023.
- C. Approval of Slovak Baron Empey Murphy & Pinkney LLP, Attorney at Law. Demand in the amount of (\$7,873.00) for February.

12. REPORTS:

- A. Interim General Manager's report
- B. Finance Officer's report
- C. Field Foreman's report
- D. Park Supervisor's report

13. MEMBERS OF THE BOARD REPORTS: AD HOC COMMITTEES:

- A. Architectural Committee Report

14. UNFINISHED BUSINESS:

- A. Discussion and Approval for Children's Appreciation Day to be held on June 10, 2023.

15. NEW BUSINESS:

- A. Discussion and Approval for the Proposal FY 21, FY 22, FY 23 Audit.
- HARSHWAL COMPANY LLP (\$69,400.00)
 - O'CONNOR & COMPANY (\$51,000.00)
- B. Discussion and Approval of the Proposal to Provide Prop 218 Notice Mailing Services for Sewer Services Rate Increase for the Salton Community Services District.
- C. Discussion and Approval to temporarily allow the Department of Water Resources entry through SCSD owned Property.
- D. Discussion and Approval of the ratification of the purchase of the emergency pipe for (\$14,941.70)

16. Adjournment:



Sonia Thania Garcia, Secretary of the Board

Upon written request, this agenda will be made in appropriate alternative format to persons with disabilities as required by Section 202 of the American with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the Secretary of the Board at least 72 hours before the meeting. Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection at 1209 Van Buren St, Suite 1, Salton City, California 92275.

SALTON COMMUNITY SERVICES DISTRICT

Regular Board Meeting *Minutes*

February 15, 2023

Closed Session 1:00 p.m.

Open Session 2:00 p.m.

1209 Van Buren Ave.

Salton City, CA 92275

www.saltioncsd.ca.gov

BOARD OF DIRECTORS:

Michelle Gilmore, President

Michael Friese, Vice President

Manuel Ramos, Director

Lidia A. Sierra, Director

Dale Johnson, Director

STAFF:

Emmanuel Ramos, Interim General Manager

Thania Garcia, Board Secretary

1. CALL TO ORDER: 1:00 p.m.

2. ROLL CALL:

Michelle Gilmore Present

Michael Friese Present

Manuel Ramos Present

Lidia A. Sierra Present

Dale Johnson Present

3. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3, the public has the right to address the board regarding any closed session items listed on the **closed session agenda** prior to the board adjourning into closed session. Anyone who wishes to address the Board, please come to the microphone. Public comments are limited to (3) minutes each person.

No Public Comments

4. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION - Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: (One (1) potential cases)

B. PUBLIC EMPLOYMENT/APPOINTMENT Title: General Manager

5. OPEN SESSION: 2:00 p.m

6. ANNOUNCEMENT OF CLOSED SESSION ACTIONS:

A. 1 Potential Case no Reportable Action

B. Board elected to place additional advertisement for the General Manger and appointed Mr. Friese to work on an advertisement and give a budget of \$500.00. I will communicate to staff about advertisement the General Manager position more broadly.

7. PLEDGE OF ALLEGIANCE: Michelle Gilmore, President

8. PRESENTATIONS/ PUBLIC APPEARANCES:

No Presentation

9. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3 members of the public may address the Board at this time on any items of public interest that are within the Board's subject matter jurisdiction. The Ralph M. Brown Act, however, prohibits the Board from taking action on any matter not appearing on the agenda. Those who wish to address the Board should come to the microphone. Members of the public will be given three (3) minutes to address the board on any items of public interest.

No Public Comments

10. BOARD MEMBER COMMENTS:

No Comment

11. CONSENT CALENDAR ITEMS:

Consent calendar items are expected to be routine and non-controversial, to be acted upon by the board of directors at one time without discussion. If any board member requests that an item be removed from the consent calendar, it will be removed so that it may be acted upon separately.

- A. Approve the Minutes for the Regular Meeting of January 2023.
- B. Approve demands for the month of January 2023.
- C. RESOLUTION NO. 2023-02-15-01 OF THE BOARD OF THE DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT APPOINTING SIGNATORIES FOR PACIFIC PREMIRE.
- D. Approval of Slovak Baron Empey Murphy & Pinkney LLP, Attorney at Law. Demand in the amount of (\$3,398.00) for January.

Director Johnson motion to approve consent calendar items.

Director Ramos second the motion.

ROLL CALL:

President Gilmore Yes

Director Johnson Yes

Vice President Friese Yes

Director Sierra Yes

Director Ramos Yes

Motion Passes 5-0

12. REPORTS:

- A. Interim General Manager's report

We will be having a Workshop February 25 we contacted Lyn Grubber to send notices out which will help us with the community so they can understand the Prop 218 is all about and the rate increase. In regard to the Desert Shores Park Grant, we have contacted the Hermann Design Group as suggested by Vice President Friese. The Proposal is going to be discussed today. We have a new host at the park his name is William Turnburg we conducted a live scan on him to make sure everything was good with his record.

Director Johnsons concern for the Desert Shores Park and the light usage on the field. Suggested now that we have a Park host maybe we can add some type of light switch.

Right now, we have the light running constantly it will be one of the things we will discuss we have a higher electricity bill. One of the things we will suggest is adding a timer where you can turn it on, and it will be set on a timer where they will shut off automatically. In station 10 on the electrical panel where the meter goes there was an electrical failure, we replaced panel on that station and its back on service. We are currently working with RCAC to draft the public notices for the Prop 218 Hearing.

B. Finance Officer's report

Since January we finally received the large check, we get from Imperial County so that was in the amount of \$1,494,875.69 out of that \$1,088,188.56 Sewer User Fees \$180,870.80 Stand-by and for Sewer Maintenance fee. Interest and Penalties \$11,115.82 and Solid Waste was \$214,643.66. With our contract with Burrtec they receive 95% so we issued them a check \$203,911.48 leaving the district with \$10,732.18 that will be transferred over to the General Funds because Solid-Waste is a General Fund. Expenses for January total \$145,453.52 which is 56,461.61 under budget. I do want to point out that the electrical expense for sewer maintenance increased \$2,352.54 from December because we are having to run our aerators at our ponds because of the cooler weather. In order to keep our BODs, we have to run them more and for longer times. General Fund expenses increased by 537.56 From December and Desert Shores Park electrical expense back in October before the big light were turned on our light bill was \$142.47. in November it increased to 451.58 that is an increase in expense of 309.11 December electric bill for Desert Shores was 451.38 it went down by \$.04. In January it was 493.81 for a total increase over December \$35.43 in that time for January the soccer field was used 4 times December the soccer field was used 2 times and in November a total of 5 times. My recommendation is setting up a timer so that the lights are only on when they are needed to cut down on the light bill. I would like to bring to your attention that on next month's agenda we will have 5 proposals for you for auditing and the Amended Budget will be on there as well.

C. Field Foreman's report

Look at Attached Report

D. Park Supervisor's report

Look at Attached Report

13. MEMBERS OF THE BOARD REPORTS: AD HOC COMMITTEES:

A. Architectural Committee Report

No architectural committee reports

14. UNFINISHED BUSINESS:

15. NEW BUSINESS:

A. Appoint a New President of the Board.

Director Johnson motioned to make no change to the President of the Board.
Director Ramos second the motion.

ROLL CALL:

President Gilmore Yes	Director Johnson Yes
Vice President Friese Yes	Director Sierra Yes
Director Ramos Yes	

Motion Passes 5-0

B. Discussion and approval for the event Día del Niño April 30, 2023.

Director Johnson motion to Table the approval for the event Día del Niño April 30, 2023. Director Ramos second the motion.

ROLL CALL:

President Gilmore Yes	Director Johnson Yes
Vice President Friese Yes	Director Sierra Yes
Director Ramos Yes	

Motion Passes 5-0

C. Discussion and approval of the Verde Design Inc. or Hermann Design Group.

Director Johnson motioned to approve Herman Design Group to work on Desert Shores Park Grant. Director Ramos second the motion.

ROLL CALL:

President Gilmore Yes	Director Johnson Yes
Vice President Friese Yes	Director Sierra Yes
Director Ramos Yes	

Motion Passes 5-0

D. Discussion and Approval for \$30,000.00 for Salton City Lansing Pond #4 to be outfitted with electricity for 6 aerators to be compliant with the BODs.

Vice President Friese motioned to Table \$30,000.00 for Salton City Lansing Pond #4 to be outfitted with electricity for 6 aerators to be compliant with the BODs. Director Sierra second the motion.

ROLL CALL:

President Gilmore Yes	Director Johnson Yes
Vice President Friese Yes	Director Sierra Yes
Director Ramos Yes	

Motion Passes 5-0

E. A RESOLUTION NO. 2023-02-15-02 OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT TO RESCHEDULE THE ELECTION OF GOVERNING BOARD MEMBERS FROM ODD YEARS TO EVEN YEARS.

Director Johnson motioned to approve RESOLUTION NO. 2023-02-15-02 OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT TO RESCHEDULE THE ELECTION OF GOVERNING BOARD MEMBERS FROM ODD YEARS TO EVEN YEARS. Director Ramos second the motion.

ROLL CALL:

President Gilmore Yes

Director Johnson Yes

Vice President Friese Yes

Director Sierra Yes

Director Ramos Yes

Motion passes 5-0

16. ADJOURNMENT:

Time Adjourned 3:20pm

Sonia Thania Garcia, Board Secretary

Michelle Gilmore, Board President

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1209 Van Buren Avenue Suite 1
Post Office Box 5268
Salton City, California 92275-5268
Telephone: (760) 394-4446

Serving the West Shores of the Fabulous Salton Sea
Feb 2023 Monthly Sewer Maintenance Report

1. Daily Station and Plant Checks
2. Monthly Safety Meeting
3. Monthly Wastewater and lab samples.
4. Monthly Reports to Water Quality
5. Preparing Pond# 4 Lansing WWTF for activation.
6. Checked all trouble Lines SC and Desert Shores.
7. Jet and vacuumed several lines in Salton City.
8. Service ponds and aerators at TRC Ponds
9. Camera thru Gravity Lines in SC.
10. Multiple mark and locate tickets
11. Service aerators Lansing Facility
12. Service aerators Desert shores Facility
13. Checked High Level Lights at all Stations Monthly
14. Generator Sta #24 restored to service.
15. De-weeding continues at all pond facilities.
16. Routine maintenance continues at all Lift stations.



2098 Thomas R. Cannell Rd.
POST OFFICE BOX 5268
SALTON CITY, CALIFORNIA 92275-5268
TELEPHONE: (760) 394-4446
FAX: (760) 394-4242
scsd@saltoncsd.ca.gov

February 2023

Desert Shores & Salton city Park usage

- Both parks are open and being maintained.
Park usage at both parks is still up.
- Since last meeting, there has been a total of 8 nights of usage under the field lights in Desert Shores Park.
- The backset ball court at Desert Shores has been used almost nightly.
- A new park host has moved into Desert Shores Park.
- The parking lot at Desert Shores is still being torn up by off-roaders. Hopefully with a park host this problem will diminish. (photos)
- New signage has been added to the bathrooms at Desert Shores Park.
- We are working on removing and replacing the entry sidewalk at the Salton City Park.
- We have put together an estimate for bathroom updates in both Salton City and Desert Shores Park.
- **SCSD** has met with Next Level Design pertaining to the grass field at Desert shores park. Also, we are in contact with the Herman Design

Salton Community Services District

Profit and Loss

February 2023

	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
Income				
4-1125 Architectural Plan Fees - GF	100.00			\$100.00
4-1203 Checking Interest Income - GF	3.07			\$3.07
4-1304 Cell Tower Rent - GF	1,705.10			\$1,705.10
4-1612 FD Utility (rental) Income - GF	2,500.00		290.71	\$2,790.71
4-2101 Sewer User Charges - SM			6,524.18	\$6,524.18
4-2107 Admin Fees from GF - SM			872.82	\$872.82
4-2203 Checking Interest Income - SM			7.21	\$7.21
4-2401 Ste.2 Rental Income - SM (ICFL)			1,040.00	\$1,040.00
4-3203 Checking Interest Income - SC		0.03		\$0.03
Total Income	\$4,308.17	\$0.03	\$8,734.92	\$13,043.12
GROSS PROFIT	\$4,308.17	\$0.03	\$8,734.92	\$13,043.12
Expenses				
6-1499 AD other bank charge expense	0.14			\$0.14
6-1500 Professional Services Exp - GF	1,306.25			\$1,306.25
6-1802 Admin Fees Due to SM - GF			872.82	\$872.82
6-2300 Legal Expenses - ND	169.90			\$169.90
6-3201 GF telephone expense	23.88			\$23.88
6-3202 FD water service expense	41.49			\$41.49
6-4101 PW Wages Expense			3,595.20	\$3,595.20
6-4105 PW retirees health benefits exp	374.76			\$374.76
6-4720 PW fuel and oil expense	693.19			\$693.19
6-5102 SC Park water service expense	74.15			\$74.15
6-5103 SC Park electric service exp	153.36			\$153.36
6-5302 DS Park water service expense	46.24			\$46.24
6-5303 DS Park electric service exp	493.81			\$493.81
6-5403 Office Electrical Expense			852.36	\$852.36
6-5503 Other Electrical Expense	2,929.16			\$2,929.16
6-6101 SM maint. crew wages expense			28,386.05	\$28,386.05
6-6102 SM employer expense			4,351.42	\$4,351.42
6-6104 SM health benefits expense			10,630.60	\$10,630.60
6-6105 Sm retiree health benefits exp			1,371.09	\$1,371.09
6-6109 SM clerical office wages exp			6,765.00	\$6,765.00
6-6110 SM administration. (GM) wages			6,345.98	\$6,345.98
6-6113 SM Directors' Compensation exp			408.55	\$408.55
6-6205 SM work boots expense	198.39			\$198.39
6-6206 SM janitorial supplies expense			0.00	\$0.00
6-6300 SM Bank Charges Expenses			82.04	\$82.04
6-6301 SM bank wire fee expense			15.00	\$15.00
6-6401 SM vehicle maintenance expense			707.35	\$707.35
6-6402 SM equipment maintenance exp			2,896.04	\$2,896.04
6-6405 SM fuel & oil expense			13,305.91	\$13,305.91

Salton Community Services District

Profit and Loss

February 2023

	GENERAL FUND	SEWER CONSTRUCTION	SEWER MAINTENANCE	TOTAL
6-6501 SM water service expense			273.54	\$273.54
6-6502 SM electric service expense			18,889.83	\$18,889.83
6-6503 SM telephone expense			453.72	\$453.72
6-6504 SM cell phone expense			599.93	\$599.93
6-6505 SM underground alerts expense			90.50	\$90.50
6-6508 SM Alarm/Security Expense			258.00	\$258.00
6-6603 SM county permits expense			368.60	\$368.60
6-6712 SM pump station maint expense			4,546.39	\$4,546.39
6-6724 SM hardware supplies expense			133.57	\$133.57
6-6750 SM lab testing expense			719.00	\$719.00
6-6752 SM Engineering Service Expense			4,905.00	\$4,905.00
6-6753 Bulk Mailing Expense - SM			3,488.62	\$3,488.62
6-6760 SM Professional Services Exp			2,971.25	\$2,971.25
6-6811 SM Loan Interest Expense			14,090.31	\$14,090.31
6-6831 SM Legal Expense			3,228.10	\$3,228.10
6-6833 SM technical expense	97.88		1,859.67	\$1,957.55
6-6854 SM Copier Lease/Maint. Expense	406.52		142.87	\$549.39
6-6855 SM CA/US Flag Expense	589.00			\$589.00
6-6856 SM Subscriptions Expense			200.00	\$200.00
6-6892 SM Office Tech. Purchases Exp.	200.00			\$200.00
6-6894 SM Payroll Processing Fee Exp.			470.15	\$470.15
6-6910 SM Equipment Purchases Expense			1,174.80	\$1,174.80
6-7601 GF Water Servie Expense	12.71			\$12.71
7-0001 Translation Services	200.00			\$200.00
Total Expenses	\$8,010.83	\$0.00	\$139,449.26	\$147,460.09
NET OPERATING INCOME	\$ -3,702.66	\$0.03	\$ -130,714.34	\$ -134,416.97
NET INCOME	\$ -3,702.66	\$0.03	\$ -130,714.34	\$ -134,416.97

Salton Community Services District

Transaction Report

February 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
AD other bank charge expense							
General Fund							
02/15/2023	Check	ACH		Cash Deposit Fee	6-1499 AD other bank charge expense	1-1211 Cash in Banks:General Fund	0.14
Total for General Fund							\$0.14
Total for AD other bank charge expense							\$0.14
Professional Services Exp - GF							
General Fund							
02/09/2023	Bill	SCSD1222	LAFCO	Administrative & Professional Review; Clerical Processing; Accounting Nov-Dec 2022	6-1500 Professional Services Exp - GF	2-2202 Accounts Payable:Accounts Payable - SM	1,213.75
02/15/2023	Bill	75347	Horrocks.com	District Office Structural Engineer Building Inspection per LAFCO	6-1500 Professional Services Exp - GF	2-2202 Accounts Payable:Accounts Payable - SM	92.50
Total for General Fund							\$1,306.25
Total for Professional Services Exp - GF							\$1,306.25
Admin Fees Due to SM - GF							
Sewer Maintenance							
02/01/2023	Journal Entry	CS020223		Pay Period: 01/23/2023 to: 01/29/2023	6-1802 Admin Fees Due to SM - GF	-Split-	217.27
02/08/2023	Journal Entry	CS020923		Pay Period: 01/30/2023 to: 02/05/2023	6-1802 Admin Fees Due to SM - GF	-Split-	216.01
02/15/2023	Journal Entry	CS021623		Pay Period: 02/06/2023 to: 02/12/2023	6-1802 Admin Fees Due to SM - GF	-Split-	219.77
02/22/2023	Journal Entry	CS022323		Pay Period: 02/13/2023 to: 02/19/2023	6-1802 Admin Fees Due to SM - GF	-Split-	219.77
Total for Sewer Maintenance							\$872.82
Total for Admin Fees Due to SM - GF							\$872.82
Legal Expenses - ND							
General Fund							
02/06/2023	Bill	77142	Slovak Baron Empey Murphy & Pinkney	Legal Services Through 01/31/2023	6-2300 Legal Expenses - ND	2-2202 Accounts Payable:Accounts Payable - SM	169.90
Total for General Fund							\$169.90
Total for Legal Expenses - ND							\$169.90
GF telephone expense							
General Fund							
02/01/2023	Bill		Cytracom	District Office Monthly Phone Service Bill	6-3201 GF telephone expense	2-2202 Accounts Payable:Accounts Payable - SM	11.94
02/28/2023	Bill		Cytracom	District Office Monthly Phone Service Bill	6-3201 GF telephone expense	2-2202 Accounts Payable:Accounts Payable - SM	11.94
Total for General Fund							\$23.88
Total for GF telephone expense							\$23.88
FD water service expense							
General Fund							
02/01/2023	Bill		CVWD	Fire Department Water Service	6-3202 FD water service expense	2-2202 Accounts Payable:Accounts Payable - SM	16.41
02/24/2023	Bill		CVWD	Fire Department Water Service	6-3202 FD water service expense	2-2202 Accounts Payable:Accounts Payable - SM	25.08
Total for General Fund							\$41.49
Total for FD water service expense							\$41.49
PW Wages Expense							
Sewer Maintenance							
02/08/2023	Journal Entry	CS020923		Payroll Accrual 02/09/23	6-4101 PW Wages Expense	-Split-	1,198.40
02/15/2023	Journal Entry	CS021623		Payroll Accrual 02/16/23	6-4101 PW Wages Expense	-Split-	1,198.40
02/22/2023	Journal Entry	CS022323		Payroll Accrual 02/23/23	6-4101 PW Wages Expense	-Split-	1,198.40
Total for Sewer Maintenance							\$3,595.20
Total for PW Wages Expense							\$3,595.20
PW retirees health benefits exp							
General Fund							
02/03/2023	Check	0276	Fair, Clarence R.	Retiree Health Benefit for the Month of March 2023	6-4105 PW retirees	1-1211 Cash in	374.76

Salton Community Services District

Transaction Report

February 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
Total for General Fund					health benefits exp	Banks:General Fund	
Total for PW retirees health benefits exp							\$374.76
Total for PW retirees health benefits exp							\$374.76
PW fuel and oil expense							
General Fund							
02/13/2023	Bill	2324797-IN	SC Fuels	Diesel Fuel Delivery to District Shop Tank	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	216.96
02/15/2023	Bill	06785638	SC Fuels	Fuel Card Expense-GF	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	56.47
02/28/2023	Bill	2335572-IN	SC Fuels	Diesel Fuel Delivery to District Shop Tank & TRC Tank	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	361.02
02/28/2023	Bill	0682514	SC Fuels	Fuel Card Expense-GF	6-4720 PW fuel and oil expense	2-2202 Accounts Payable:Accounts Payable - SM	58.74
Total for General Fund							\$693.19
Total for PW fuel and oil expense							\$693.19
SC Park water service expense							
General Fund							
02/01/2023	Bill		CVWD	SC Park Water Service Account# 106457-145806	6-5102 SC Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	36.49
02/24/2023	Bill		CVWD	SC Park Water Service Account# 106457-145806	6-5102 SC Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	37.66
Total for General Fund							\$74.15
Total for SC Park water service expense							\$74.15
SC Park electric service exp							
General Fund							
02/06/2023	Bill		IID	Electrical Expense 01/04/23-02/02/23 Account# 50007986	6-5103 SC Park electric service exp	2-2202 Accounts Payable:Accounts Payable - SM	153.36
Total for General Fund							\$153.36
Total for SC Park electric service exp							\$153.36
DS Park water service expense							
General Fund							
02/01/2023	Bill		CVWD	DS Park Water Service Expense Account# 100569-101606	6-5302 DS Park water service expense	2-2202 Accounts Payable:Accounts Payable - SM	46.24
Total for General Fund							\$46.24
Total for DS Park water service expense							\$46.24
DS Park electric service exp							
General Fund							
02/06/2023	Bill		IID	Desert Shores Park Electrical Expense 12/02/22-01/03/23Account# 50356177	6-5303 DS Park electric service exp	2-2202 Accounts Payable:Accounts Payable - SM	493.81
Total for General Fund							\$493.81
Total for DS Park electric service exp							\$493.81
Office Electrical Expense							
Sewer Maintenance							
02/06/2023	Bill		IID	Electrical Service Expense suite 1,2, 4, 5 01/04/23-02/02/23 Account# 50638778 Suite 2 Account# 50638757 Suite 4 Account# 50782673 Suite 3 Account# 50638777 Suite 1	6-5403 Office Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	852.36
Total for Sewer Maintenance							\$852.36
Total for Office Electrical Expense							\$852.36
Other Electrical Expense							
General Fund							
02/06/2023	Bill		IID	Fire Department House Electrical Service Expense 01/04/23-02/01/23 Account# 50696333	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	227.04
02/06/2023	Bill		IID	Entrance Lights Electrical Service Expense 01/04/23-02/01/23 Account# 50053794	6-5503 Other Electrical Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
02/06/2023	Bill		IID	DS Drive Entrance Lights	6-5503 Other Electrical	2-2202 Accounts	12.34

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				12/02/22-01/03/23 Account# 50039659	Expense	Payable:Accounts Payable - SM	
02/06/2023	Bill		IID	Duplex Electrical Expense	6-5503 Other Electrical	2-2202 Accounts	41.58
				01/04/23-02/01/23 Account# 50778496	Expense	Payable:Accounts Payable - SM	
02/07/2023	Bill		IID	SC Street Lights Electrical Service Expense	6-5503 Other Electrical	2-2202 Accounts	2,635.86
				01/06/2023-02/03/2023 Account# 50007900	Expense	Payable:Accounts Payable - SM	
Total for General Fund							\$2,929.16
Total for Other Electrical Expense							\$2,929.16
SM maint. crew wages expense							
Sewer Maintenance							
02/08/2023	Journal Entry	CS020923		Payroll Accrual 02/09/23	6-6101 SM maint. crew wages expense	-Split-	9,081.82
02/15/2023	Journal Entry	CS021623		Payroll Accrual 02/16/23	6-6101 SM maint. crew wages expense	-Split-	9,833.47
02/22/2023	Journal Entry	CS022323		Payroll Accrual 02/23/23	6-6101 SM maint. crew wages expense	-Split-	9,470.76
Total for Sewer Maintenance							\$28,386.05
Total for SM maint. crew wages expense							\$28,386.05
SM employer expense							
Sewer Maintenance							
02/08/2023	Journal Entry	CS020923		Payroll Accrual 02/09/23	6-6102 SM employer expense	-Split-	1,625.91
02/15/2023	Journal Entry	CS021623		Payroll Accrual 02/16/23	6-6102 SM employer expense	-Split-	1,452.66
02/22/2023	Journal Entry	CS022323		Payroll Accrual 02/23/23	6-6102 SM employer expense	-Split-	1,272.85
Total for Sewer Maintenance							\$4,351.42
Total for SM employer expense							\$4,351.42
SM health benefits expense							
Sewer Maintenance							
02/15/2023	Bill		Laborers Health & Welfare Trust So. CA	March Health Insurance	6-6104 SM health benefits expense	2-2202 Accounts Payable:Accounts Payable - SM	10,630.60
Total for Sewer Maintenance							\$10,630.60
Total for SM health benefits expense							\$10,630.60
Sm retiree health benefits exp							
Sewer Maintenance							
02/03/2023	Check	0366	Reagles, Rosa Mesoraca	Retiree Health Benefit for the Month of March 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	436.60
02/03/2023	Check	0364	Thompson, Janice	Retiree Health Benefit for the Month of March 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	209.41
02/03/2023	Check	0365	Fair, Gloria L.	Retiree Health Benefit for the Month of March 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	350.08
02/06/2023	Check	0372	Freeman, Mr. Blake	Retiree Health Benefit for the Month of March, 2023	6-6105 Sm retiree health benefits exp	1-1212 Cash in Banks:Sewer Maintenance	375.00
Total for Sewer Maintenance							\$1,371.09
Total for Sm retiree health benefits exp							\$1,371.09
SM clerical office wages exp							
Sewer Maintenance							
02/08/2023	Journal Entry	CS020923		Payroll Accrual 02/09/23	6-6109 SM clerical office wages exp	-Split-	2,205.00
02/15/2023	Journal Entry	CS021623		Payroll Accrual 02/16/23	6-6109 SM clerical office wages exp	-Split-	2,280.00
02/22/2023	Journal Entry	CS022323		Payroll Accrual 02/23/23	6-6109 SM clerical office wages exp	-Split-	2,280.00
Total for Sewer Maintenance							\$6,765.00
Total for SM clerical office wages exp							\$6,765.00
SM administration. (GM) wages							
Sewer Maintenance							
02/08/2023	Journal Entry	CS020923		Payroll Accrual 02/09/23	6-6110 SM administration. (GM) wages	-Split-	2,115.20
02/15/2023	Journal Entry	CS021623		Payroll Accrual 02/16/23	6-6110 SM administration. (GM) wages	-Split-	2,115.39
02/22/2023	Journal Entry	CS022323		Payroll Accrual 02/23/23	6-6110 SM administration. (GM) wages	-Split-	2,115.39

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					wages		
Total for Sewer Maintenance							\$6,345.98
Total for SM administration. (GM) wages							\$6,345.98
SM Directors' Compensation exp							
Sewer Maintenance							
02/22/2023	Journal Entry	CS022323		Payroll Accrual 02/23/23	6-6113 SM Directors' Compensation exp	-Split-	408.55
Total for Sewer Maintenance							\$408.55
Total for SM Directors' Compensation exp							\$408.55
SM work boots expense							
General Fund							
02/17/2023	Bill		Prager, Stephen	Reimbursement for Work boot purchase	6-6205 SM work boots expense	2-2202 Accounts Payable:Accounts Payable - SM	198.39
Total for General Fund							\$198.39
Total for SM work boots expense							\$198.39
SM janitorial supplies expense							
Sewer Maintenance							
02/01/2023	Invoice	1391	Imperial County Free Library	Paper towels and Toilet Paper	6-6206 SM janitorial supplies expense	11000 Accounts Receivable	0.00
02/28/2023	Invoice	1396	Imperial County Free Library	Paper towels and Toilet Paper	6-6206 SM janitorial supplies expense	11000 Accounts Receivable	0.00
Total for Sewer Maintenance							\$0.00
Total for SM janitorial supplies expense							\$0.00
SM Bank Charges Expenses							
Sewer Maintenance							
02/15/2023	Check	ACH		Monthly Remote Deposit Fee	6-6300 SM Bank Charges Expenses	1-1212 Cash in Banks:Sewer Maintenance	50.00
02/15/2023	Check	ACH		Monthly Wire Fee	6-6300 SM Bank Charges Expenses	1-1212 Cash in Banks:Sewer Maintenance	30.00
02/15/2023	Check	ACH		Cash Deposit Fee	6-6300 SM Bank Charges Expenses	1-1212 Cash in Banks:Sewer Maintenance	0.04
02/28/2023	Check	ACH		Paper Statement Fee	6-6300 SM Bank Charges Expenses	1-1214 Cash in Banks:Loan Security	2.00
Total for Sewer Maintenance							\$82.04
Total for SM Bank Charges Expenses							\$82.04
SM bank wire fee expense							
Sewer Maintenance							
02/15/2023	Check	ACH		Online Domestic Outgoing Wire Fee	6-6301 SM bank wire fee expense	1-1212 Cash in Banks:Sewer Maintenance	15.00
Total for Sewer Maintenance							\$15.00
Total for SM bank wire fee expense							\$15.00
SM vehicle maintenance expense							
Sewer Maintenance							
02/10/2023	Bill	160137842	Daniels Tire Service	4 Tires for Unit 11	6-6401 SM vehicle maintenance expense	2-2202 Accounts Payable:Accounts Payable - SM	707.35
Total for Sewer Maintenance							\$707.35
Total for SM vehicle maintenance expense							\$707.35
SM equipment maintenance exp							
Sewer Maintenance							
02/06/2023	Bill	WOA30001678	Quinn Cat	Tech Service call to troubleshoot unit 98	6-6402 SM equipment maintenance exp	2-2202 Accounts Payable:Accounts Payable - SM	2,100.60
02/15/2023	Bill	160138025	Daniels Tire Service	Two new tires for unit 51	6-6402 SM equipment maintenance exp	2-2202 Accounts Payable:Accounts Payable - SM	350.33
02/23/2023	Bill	P8508545	RDO Equipment Co.	New starter for unit 88 generator	6-6402 SM equipment maintenance exp	2-2202 Accounts Payable:Accounts Payable - SM	445.11
Total for Sewer Maintenance							\$2,896.04
Total for SM equipment maintenance exp							\$2,896.04
SM fuel & oil expense							
Sewer Maintenance							
02/13/2023	Bill	2324797-IN	SC Fuels	Diesel Fuel Delivery to District Shop Tank	6-6405 SM fuel & oil expense	2-2202 Accounts Payable:Accounts Payable - SM	4,122.29
02/15/2023	Bill	06785638	SC Fuels	Fuel Card Expense-SM	6-6405 SM fuel & oil	2-2202 Accounts	1,072.91

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					expense	Payable:Accounts Payable - SM	
02/28/2023	Bill	0682514	SC Fuels	Fuel Card Expense-SM	6-6405 SM fuel & oil expense	2-2202 Accounts Payable:Accounts Payable - SM	1,251.35
02/28/2023	Bill	2335572-IN	SC Fuels	Diesel Fuel Delivery to District Shop Tank & TRC Tank	6-6405 SM fuel & oil expense	2-2202 Accounts Payable:Accounts Payable - SM	6,859.36
Total for Sewer Maintenance							\$13,305.91
Total for SM fuel & oil expense							\$13,305.91
SM water service expense							
Sewer Maintenance							
02/01/2023	Bill		CVWD	District Water Service-Office Account# 597961-732634	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	27.25
02/01/2023	Bill		CVWD	District Water Service-Office Irrigation Account# 597959-732636	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	28.15
02/24/2023	Bill		CVWD	District Shop Water Service Expense Account# 106235-143472	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	17.39
02/24/2023	Bill		CVWD	District Water Service-Office Account# 597961-732634	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	28.42
02/24/2023	Bill		CVWD	District Water Service-Office Irrigation Account# 597959-732636	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	29.32
02/24/2023	Bill		CVWD	Vactor Truck Water Service Expense Account# 273739-732666	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	47.57
02/24/2023	Bill		CVWD	Sewer Jet Water Service Expense Account# 273741-732668	6-6501 SM water service expense	2-2202 Accounts Payable:Accounts Payable - SM	95.44
Total for Sewer Maintenance							\$273.54
Total for SM water service expense							\$273.54
SM electric service expense							
Sewer Maintenance							
02/06/2023	Bill		IID	Station# 23 & Lansing Monthly Electricity Expense 01/04/23-02/02/23 Account# 50007907	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	862.73
02/06/2023	Bill		IID	Station# 24-480 Volt Monthly Electricity Expense 01/04/23-02/02/23 Account# 50391442	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	907.88
02/06/2023	Bill		IID	Lansing Ponds Monthly Electricity Expense 01/04/23-02/02/23 Account# 50811216	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	1,104.49
02/06/2023	Bill		IID	DS Ponds Monthly Electricity Expense 01/04/23-02/02/23 Account# 50053804	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	2,345.47
02/06/2023	Bill		IID	TRC Ponds Monthly Electricity Expense 01/04/23-02/02/23 Account# 50391443	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	11,939.08
02/06/2023	Bill		IID	Station# 12 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50063692	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
02/06/2023	Bill		IID	Station# 2 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50008036	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	12.34
02/06/2023	Bill		IID	Station# 24-240 Volt STBY Monthly Electricity Expense 01/04/23-02/02/23 Account# 50007916	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	14.40
02/06/2023	Bill		IID	Station# 1 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50008017	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	14.47
02/06/2023	Bill		IID	Station# 21 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50377292	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	17.56
02/06/2023	Bill		IID	District Shop Back Bldg Monthly Electricity Expense 12/02/22-01/03/23Account# 50857762	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	22.63
02/06/2023	Bill		IID	Station# 13 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50007969	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	23.13

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02/06/2023	Bill		IID	Station# 6 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50349623	6-6502 SM electric service expense	SM 2-2202 Accounts Payable:Accounts Payable - SM	42.77
02/06/2023	Bill		IID	Station# 17-18 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50007941	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	50.54
02/06/2023	Bill		IID	Station# 7 Monthly Electricity Expense 12/02/22-01/03/23 Account# 50274645	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	52.33
02/06/2023	Bill		IID	Station# 19-20 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50007933	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	57.30
02/06/2023	Bill		IID	Station# 8 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50053786	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	91.11
02/06/2023	Bill		IID	Station# 5 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50007993	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	94.89
02/06/2023	Bill		IID	Station# 15 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50007959	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	127.90
02/06/2023	Bill		IID	Station# 22-B Monthly Electricity Expense 01/04/23-02/02/23 Account# 50391441	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	181.43
02/06/2023	Bill		IID	Station# 10 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50007977	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	183.60
02/06/2023	Bill		IID	District Shop Monthly Electricity Expense 01/04/23-02/02/23 Account# 5007893	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	202.49
02/06/2023	Bill		IID	Station# 16 Monthly Electricity Expense 01/04/23-02/02/23 Account# 50805317	6-6502 SM electric service expense	2-2202 Accounts Payable:Accounts Payable - SM	528.95
Total for Sewer Maintenance							\$18,889.83
Total for SM electric service expense							\$18,889.83
SM telephone expense							
Sewer Maintenance							
02/01/2023	Bill		Cytracom	District Office Monthly Phone Service Bill	6-6503 SM telephone expense	2-2202 Accounts Payable:Accounts Payable - SM	226.86
02/28/2023	Bill		Cytracom	District Office Monthly Phone Service Bill	6-6503 SM telephone expense	2-2202 Accounts Payable:Accounts Payable - SM	226.86
Total for Sewer Maintenance							\$453.72
Total for SM telephone expense							\$453.72
SM cell phone expense							
Sewer Maintenance							
02/08/2023	Bill	9927203699	Verizon Wireless	Station 22, 24, On Call Phone Jan. 09- Feb. 08 2023	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	179.68
02/16/2023	Bill		Frontier Communications	Station 2	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	79.02
02/16/2023	Bill		Frontier Communications	Station# 16 & Station# 2	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	98.84
02/24/2023	Bill		Ooma.com	Station 24 Alert Monitoring phone line service	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	137.41
02/27/2023	Bill		Ooma.com	Station 22 Alert Monitoring phone line service	6-6504 SM cell phone expense	2-2202 Accounts Payable:Accounts Payable - SM	104.98
Total for Sewer Maintenance							\$599.93
Total for SM cell phone expense							\$599.93
SM underground alerts expense							
Sewer Maintenance							
02/01/2023	Bill	120230639	Underground Service Alert/SC	Monthly Database Maintenance fee	6-6505 SM underground alerts expense	2-2202 Accounts Payable:Accounts Payable - SM	10.00
02/01/2023	Bill	120230639	Underground Service Alert/SC	46 new ticket charges	6-6505 SM underground alerts expense	2-2202 Accounts Payable:Accounts Payable - SM	80.50

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						SM	
Total for Sewer Maintenance							\$90.50
Total for SM underground alerts expense							\$90.50
SM Alarm/Security Expense							
Sewer Maintenance							
02/03/2023	Bill	4589	First Call Security & Sound LLC	Repair of station monitoring cameras	6-6508 SM Alarm/Security Expense	2-2202 Accounts Payable:Accounts Payable - SM	258.00
Total for Sewer Maintenance							\$258.00
Total for SM Alarm/Security Expense							\$258.00
SM county permits expense							
Sewer Maintenance							
02/13/2023	Bill		Imperial County Planning and Development	Permit for station 10 panel	6-6603 SM county permits expense	2-2202 Accounts Payable:Accounts Payable - SM	368.60
Total for Sewer Maintenance							\$368.60
Total for SM county permits expense							\$368.60
SM pump station maint expense							
Sewer Maintenance							
02/08/2023	Bill	215383812- 004	United Rentals Fluid Solutions	Rental Trash Pump for station 2	6-6712 SM pump station maint expense	2-2202 Accounts Payable:Accounts Payable - SM	2,636.21
02/10/2023	Bill	5725-1076359	CED	Refund Invoice 5725-1060653	6-6712 SM pump station maint expense	2-2202 Accounts Payable:Accounts Payable - SM	-775.80
02/10/2023	Bill	5725-1076359	CED	3-Phase panel, new meter socket, breaker disconnect for station 10	6-6712 SM pump station maint expense	2-2202 Accounts Payable:Accounts Payable - SM	1,010.37
02/24/2023	Bill	5534637	Enviromental Water Solutions Inc.	Transformer for control panel at station# 10	6-6712 SM pump station maint expense	2-2202 Accounts Payable:Accounts Payable - SM	1,451.57
02/28/2023	Bill	135033	GP Electric Motor Energy Management Electric Corporation	Coolant Level Sensor for station 24 backup generator	6-6712 SM pump station maint expense	2-2202 Accounts Payable:Accounts Payable - SM	224.04
Total for Sewer Maintenance							\$4,546.39
Total for SM pump station maint expense							\$4,546.39
SM hardware supplies expense							
Sewer Maintenance							
02/22/2023	Bill		Home Depot	Padlocks for rented backup generators for pump stations during power outage 02/22/23-	6-6724 SM hardware supplies expense	2-2202 Accounts Payable:Accounts Payable - SM	133.57
Total for Sewer Maintenance							\$133.57
Total for SM hardware supplies expense							\$133.57
SM lab testing expense							
Sewer Maintenance							
02/17/2023	Bill	CB31323-9867	Babcock Labortories, Inc.	Lansing Monthly Pond Sample	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	275.00
02/17/2023	Bill	CB31319-9867	Babcock Labortories, Inc.	Desert Shores Monthly Pond Sample	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	275.00
02/17/2023	Bill	CB31317-9867	Babcock Labortories, Inc.	TRC Ponds Water Sample	6-6750 SM lab testing expense	2-2202 Accounts Payable:Accounts Payable - SM	169.00
Total for Sewer Maintenance							\$719.00
Total for SM lab testing expense							\$719.00
SM Engineering Service Expense							
Sewer Maintenance							
02/01/2023	Bill		Rick Engineering Company	Additional work for SAP	6-6752 SM Engineering Service Expense	2-2202 Accounts Payable:Accounts Payable - SM	3,500.00
02/06/2023	Bill	2022-1253	TKE Engineering, Inc	RWQCB Tech Reports Lansing & TRC Project# 157-04 Waste Discharge Requirements Permit Amendments	6-6752 SM Engineering Service Expense	2-2202 Accounts Payable:Accounts Payable - SM	1,405.00
Total for Sewer Maintenance							\$4,905.00
Total for SM Engineering Service Expense							\$4,905.00
Bulk Mailing Expense - SM							
Sewer Maintenance							
02/28/2023	Bill	23-1565	Koppel & Grubber Public Finance	Prop 218 Workshop Notice Mailing	6-6753 Bulk Mailing	2-2202 Accounts	3,488.62

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					Expense - SM	Payable:Accounts Payable - SM	
Total for Sewer Maintenance							\$3,488.62
Total for Bulk Mailing Expense - SM							\$3,488.62
SM Professional Services Exp							
Sewer Maintenance							
02/09/2023	Bill	SCSD1222	LAFCO	Administrative & Professional Review; Clerical Processing; Accounting Nov-Dec 2022	6-6760 SM Professional Services Exp	2-2202 Accounts Payable:Accounts Payable - SM	1,213.75
02/15/2023	Bill	75347	Horrocks.com	District Office Structural Engineer Building Inspection per LAFCO	6-6760 SM Professional Services Exp	2-2202 Accounts Payable:Accounts Payable - SM	1,757.50
Total for Sewer Maintenance							\$2,971.25
Total for SM Professional Services Exp							\$2,971.25
SM Loan Interest Expense							
Sewer Maintenance							
02/01/2023	Bill		Santander Bank, N.A.	2020 Vactor Sewer Jet Annual Lease Payment	6-6811 SM Loan Interest Expense	2-2202 Accounts Payable:Accounts Payable - SM	10,345.34
02/02/2023	Check	0354	Salton Sea Enterprises, LLC.	Loan Interest Payable 2023	6-6811 SM Loan Interest Expense	1-1212 Cash in Banks:Sewer Maintenance	3,073.20
02/09/2023	Check	ACH	CIT	Interest	6-6811 SM Loan Interest Expense	1-1212 Cash in Banks:Sewer Maintenance	671.77
Total for Sewer Maintenance							\$14,090.31
Total for SM Loan Interest Expense							\$14,090.31
SM Legal Expense							
Sewer Maintenance							
02/06/2023	Bill	77142	Slovak Baron Empey Murphy & Pinkney	Legal Services Through 01/31/2023	6-6831 SM Legal Expense	2-2202 Accounts Payable:Accounts Payable - SM	3,228.10
Total for Sewer Maintenance							\$3,228.10
Total for SM Legal Expense							\$3,228.10
SM technical expense							
General Fund							
02/01/2023	Bill	3033-02012023-8	Interconnect Networks	Tech Support Monthly Bill/Expenses	6-6833 SM technical expense	2-2202 Accounts Payable:Accounts Payable - SM	97.88
Total for General Fund							\$97.88
Sewer Maintenance							
02/01/2023	Bill	3033-02012023-8	Interconnect Networks	Tech Support Monthly Bill/Expenses	6-6833 SM technical expense	2-2202 Accounts Payable:Accounts Payable - SM	1,859.67
Total for Sewer Maintenance							\$1,859.67
Total for SM technical expense							\$1,957.55
SM Copier Lease/Maint. Expense							
General Fund							
02/11/2023	Bill	3812941	Xerox Financial Services	Copier Machine Lease	6-6854 SM Copier Lease/Maint. Expense	2-2202 Accounts Payable:Accounts Payable - SM	7.52
02/22/2023	Bill	586432	Image Source	Monthly Charge for Printing	6-6854 SM Copier Lease/Maint. Expense	2-2202 Accounts Payable:Accounts Payable - SM	399.00
Total for General Fund							\$406.52
Sewer Maintenance							
02/11/2023	Bill	3812941	Xerox Financial Services	Copier Machine Lease	6-6854 SM Copier Lease/Maint. Expense	2-2202 Accounts Payable:Accounts Payable - SM	142.87
Total for Sewer Maintenance							\$142.87
Total for SM Copier Lease/Maint. Expense							\$549.39
SM CA/US Flag Expense							
General Fund							
02/06/2023	Bill		Eagle mountain Flag & Flagpole	American Flags for Parks	6-6855 SM CA/US Flag Expense	2-2202 Accounts Payable:Accounts Payable - SM	589.00
Total for General Fund							\$589.00
Total for SM CA/US Flag Expense							\$589.00
SM Subscriptions Expense							
Sewer Maintenance							

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Transaction Report

February 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
02/23/2023	Bill		Intuit	QuickBooks Monthly Expense	6-6856 SM Subscriptions Expense	2-2202 Accounts Payable:Accounts Payable - SM	200.00
Total for Sewer Maintenance							\$200.00
Total for SM Subscriptions Expense							\$200.00
SM Office Tech. Purchases Exp.							
General Fund							
02/01/2023	Bill	FE8F35D0-0027	Streamline	Website Hosting Bills Feb.1-Mar. 1 2023	6-6892 SM Office Tech. Purchases Exp.	2-2202 Accounts Payable:Accounts Payable - SM	200.00
Total for General Fund							\$200.00
Total for SM Office Tech. Purchases Exp.							\$200.00
SM Payroll Processing Fee Exp.							
Sewer Maintenance							
02/01/2023	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	199.80
02/03/2023	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	59.27
02/10/2023	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	96.01
02/17/2023	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	55.80
02/24/2023	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	1-1212 Cash in Banks:Sewer Maintenance	59.27
Total for Sewer Maintenance							\$470.15
Total for SM Payroll Processing Fee Exp.							\$470.15
SM Equipment Purchases Expense							
Sewer Maintenance							
02/09/2023	Bill		L.K. Goodwin Co., Inc.	LB Series Lever Hoist 5' Lift - to lift station motors from stations	6-6910 SM Equipment Purchases Expense	2-2202 Accounts Payable:Accounts Payable - SM	830.05
02/10/2023	Bill		Varco Supply	90 degree replacement swivel for high pressure hose reel for unit#53	6-6910 SM Equipment Purchases Expense	2-2202 Accounts Payable:Accounts Payable - SM	344.75
Total for Sewer Maintenance							\$1,174.80
Total for SM Equipment Purchases Expense							\$1,174.80
GF Water Servie Expense							
General Fund							
02/01/2023	Bill		CVWD	DS Building Water Service-Duplex Account# 710799-100642	6-7601 GF Water Servie Expense	2-2202 Accounts Payable:Accounts Payable - SM	12.71
Total for General Fund							\$12.71
Total for GF Water Servie Expense							\$12.71
Translation Services							
General Fund							
02/15/2023	Check	0285	Yajaira Valenzuela	Translation Service For Regular Board Meeting 02.15.23	7-0001 Translation Services	1-1211 Cash in Banks:General Fund	200.00
Total for General Fund							\$200.00
Total for Translation Services							\$200.00
TOTAL							\$147,460.09



1209 VAN BUREN AVE.
POST OFFICE BOX 5268
SALTON CITY, CALIFORNIA 92275-5268
TELEPHONE: (760) 394-4446
scsd@saltoncsd.ca.gov

General Manager Report

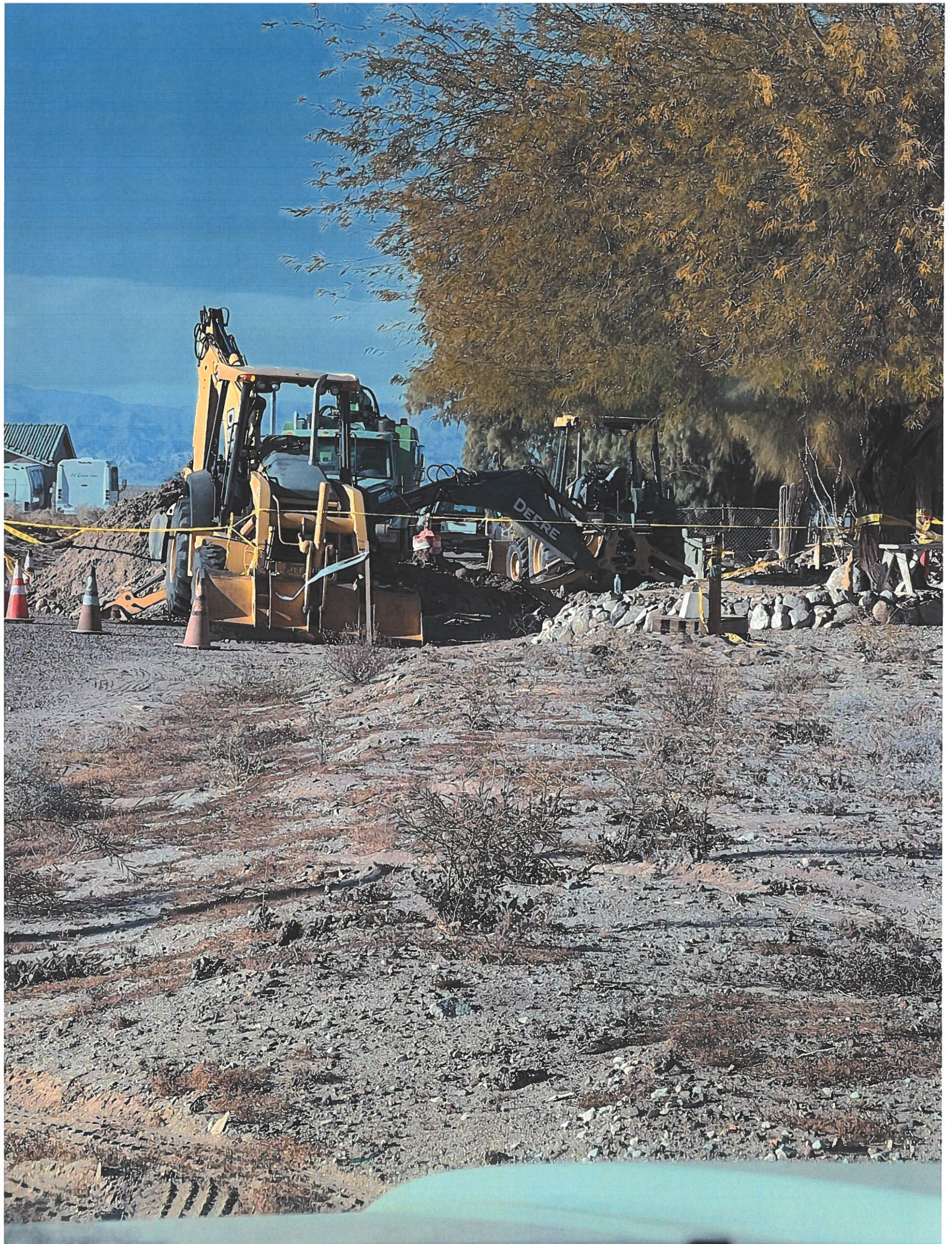
- 1) February 21, 2023, there was a power outage, due to the winter storm that knocked down several power poles within Salton City. The district had procured backup generators to power the sewer stations and had personal working around the clock to make sure no incidents happened with the Ponds and Stations. The power outage lasted until March 3, 2023. IID switched several businesses and residents back on to the power grid. The issue has been discussed in a Special meeting where the Resolution NO. 2023-03-06-01 OF THE SALTON COMMUNITY SERVICES DISTRICT DECLARING A STATE OF EMERGENCY DUE TO THE POWER OUTAGE OF FEBRUARY 21, 2023, was approved by the majority of the board. This declaration was made to receive reimbursement for expenses incurred in order to keep the sewer system running during the power outage.
- 2) We had a gravity line brake of 310 feet located on Crystal Lake Ave. The cause of the brake was due to age of the fiberglass pipe along with massive tree roots. 500 feet of 12-inch SDR 35 PVC gravity pipe in 20 ft sections was ordered and has been delivered. In order to replace and install this line correctly, we are going to need to hire an outside contractor for the installation. We have been able to temporarily repair the line to keep the system flowing but it is of the utmost importance that the new gravity pipe be installed as soon as possible.
- 3) Lansing Pond 4 project update; we have received the permit from Imperial County to begin construction of the electrical pedestals.
- 4) We are still waiting on a response of the water board regarding our form 200 submissions
- 5) Station 2 control panel update from GP Electric Motor Energy Management is that the panel should be shipping early next week from Utah.
- 6) We have an open position for district mechanic, we are posting the position in house for 2 weeks, then posting the position publicly.

310 ft manhole to
manhole 12 inch line

CRYSTAL LAKE AVE









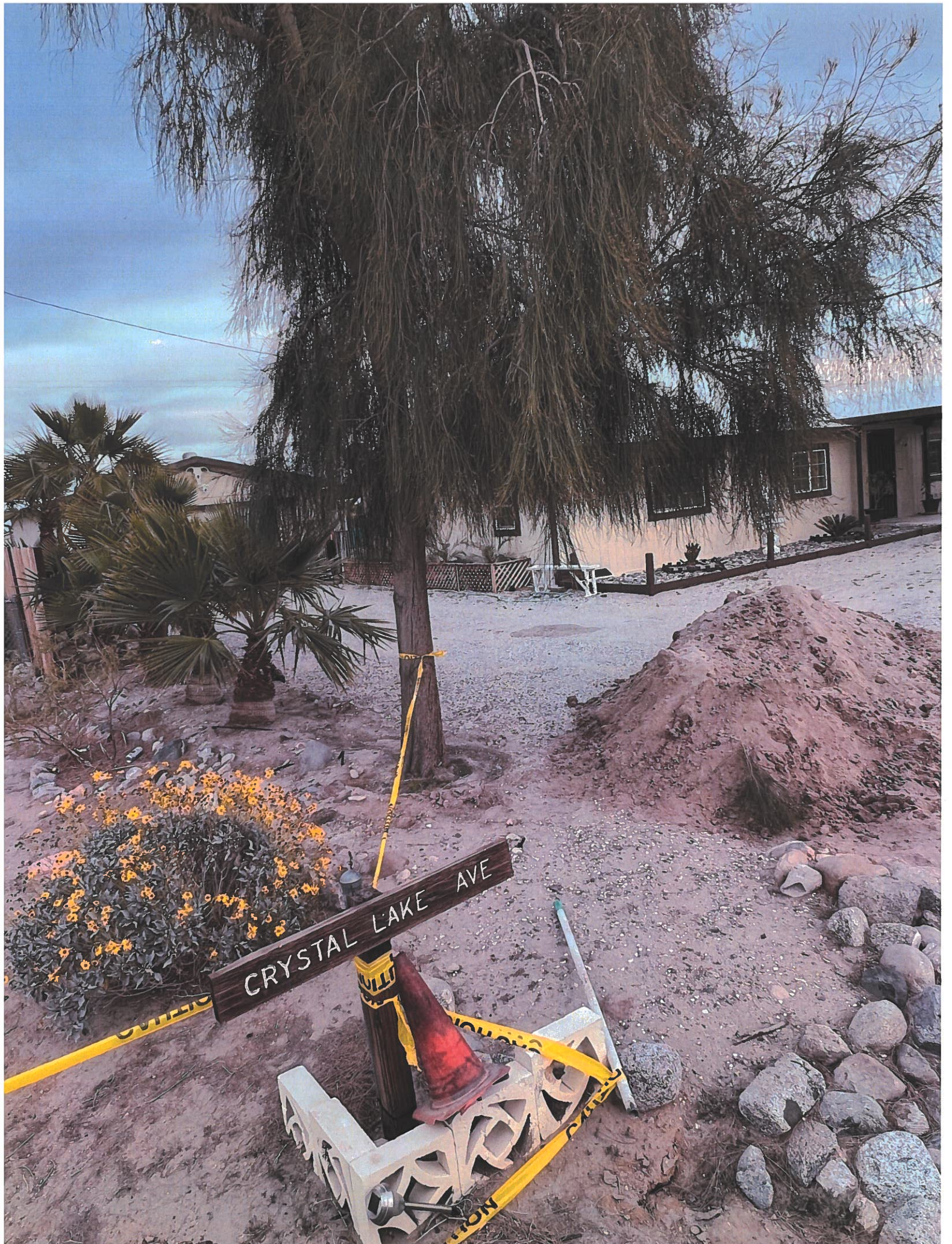
10 FEET IN TOTAL 15 FEET UNDERMIND.















1209 Van Buren Avenue Suite 1
POST OFFICE BOX 5268
SALTON CITY, CALIFORNIA 92275-5268
TELEPHONE: (760) 394-4446

Serving the West Shores of the Fabulous Salton Sea
Mar 2023 Monthly Sewer Maintenance Report

1. Daily Station and Plant Checks
2. Monthly Safety Meeting
3. Monthly Wastewater and lab samples.
4. Monthly Reports to Water Quality
5. Emergency sewer line repair on going. (Crystal Lake Ave.)
6. Checked all trouble Lines SC and Desert Shores.
7. Jet and vacuumed several lines in Salton City.
8. Service Check valves Sta. 24 R&R pump #1 (jammed)
9. Camera thru Gravity Lines in SC.
10. Multiple mark and locate tickets
11. Service aerators Lansing Facility
12. Service aerators Desert shores Facility
13. Checked High Level Lights at all Stations Monthly
14. Generators used to keep pump stations working during power outage. (rentals)
15. De-weeding continues at all pond facilities.
16. Routine maintenance continues at all Lift stations.

Park report for March:

Parks are open and being maintained. There is a new park host in Desert Shores park.(William Tuneburg). He is doing a good job.

Due to the high winds we had 2 weeks ago, One tree blew over and the flag pole broke at its base at Desert Shores park. No damage was done.

Parking lot damage due to off roaders has reduced at Desert Shores park since getting a park host. Basket ball courts @ Desert Shores Park are being used almost daily and under the lights.

The field lights @ Desert Shores Park are still on nightly with only 3 night uses since last report. We will be installing a manual switch for the lights that will be energized only during dark hours and can be turned on by park host. This should cut down on energy costs. Anyone needing assistance turning on lights or more time under the lights can contact the District office.

Salton City park did not sustain any damage to the property during the recent wind storm. The park is being used by the community daily.

Due to man power , the entry walkway to Salton City Park has not been replaced yet. It is still on the agenda.



Salton Community Services District

Proposal to Provide Auditing Services

for the Fiscal Years ending June 30, 2021 through June 30, 2023

with an Option to Extend for two (2) Additional Years

Submitted by:



11405 W. Bernardo Ct., Suite A

San Diego, CA 92127

Phone: (858) 939-0017 Fax: (858) 964-3754

February 17, 2023

Contact Person

Managing Partner: Sanwar Harshwal, CPA

Cell Phone: (858) 784-1622

Federal Employer ID Number: 27-0741376

Email: sanwar@harshwal.com Website: www.harshwal.com

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February 17, 2023

Salton Community Services District
ATTN: Ken Pun, Contract Financial Consultant
1209 Van Buren Ave Suite 1
Salton City, CA 92275

Dear Ken Pun and Evaluation Committee Members,

The partners and staff at Harshwal & Company, LLP are pleased to present our proposal to provide Auditing services. Our firm has experienced continuous growth and success as we meet and exceed client expectations. Our overall goal is to provide responsive, innovative services of the highest quality to our clients.

We understand that Salton Community Services District (referred to later in this proposal as the "District") requires a timely auditing service; we are committed to meeting all terms, conditions and requirements as addressed in the request for proposal. With our experience and knowledge, we fully understand the audit requirements, as well as your expectations.

We believe our firm is the best qualified to perform this engagement because we add value to the audit by providing specialized resources and technical proficiency. Our expertise in governmental auditing and accounting combined with our vast access to resources empowers us to solve challenges encountered during the audit. Our highly trained engagement team will maintain a knowledgeable, yet, non-intrusive, approach to the audit and this way, deliver an audit of exceptional quality requiring few disruptions in the conduct of the District's on-going operations.

Understanding of the Work to be Done

We understand that you require us to conduct the audit of the financial statements of the District for the fiscal years ending June 30, 2021, through June 30, 2023, with an option to extend for two (2) subsequent years, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Ability to Perform the Work within Provided Time Frame

Harshwal & Company, LLP is benchmarked for providing the work within the time frame requested. Our team is committed to completing the audit on time, as they are fully equipped with contemporary technology, which will add value to the successful and timely delivery of the audit. We are responsive and solution oriented, providing quick responses on matters that require immediate attention, hence enhancing the quality of our audit. We focus on staff continuity, which enables us to develop and maintain an in-depth understanding of your operations, management style, and operating practices, which ultimately allows us to offer you experienced resources, value-added services, specialization, and overall better personal service, which again unequivocally results in a timely submission of the audit report.

Why Harshwal & Company, LLP

- Extensive Partner involvement on each engagement
- Presence of a Manager and/or CPA always on site during fieldwork
- Consistent and experienced staff
- Timeliness of communications
- Proactive approach in addressing complex issues early in the engagement
- Availability to clients as a specialized resource
- Professionalism with understanding

Client Confidentiality and Security

- At Harshwal & Company, LLP, we are committed to safeguarding client information. Maintaining trust is one of the core values of our firm. Since your privacy is a priority to us, we will not share nonpublic information about you with third parties without your consent.
- In order to facilitate a highly secure method for exchanging electronic files between our firm and our clients, we have implemented a secure, trackable method for sharing large files via a hosted website called **Suralink**.
- All laptops of our audit and tax professionals are encrypted to protect our clients' information.

Our Managing Partner, Mr. Sanwar Harshwal, is authorized to represent the firm and he is the authorized person to contractually obligate the firm, to negotiate the contract on behalf of the firm and to be contacted for clarifications. He can be reached at 11405 W. Bernardo Ct., Suite A, San Diego CA 92127; Phone No. (858) 784-1622, Fax No. (858) 964-3754 or via an email at sanwar@harshwal.com.

Harshwal & Company, LLP is a small business enterprise, we are SBA 8(a) certified, a GSA vendor and a 100% minority owned CPA firm.

We thank you in anticipation that you will provide us with a chance to serve your esteemed organization with our value added services.

Sincerely,

**Harshwal & Company, LLP
Certified Public Accountants**



**Sanwar Harshwal, CPA, CIA, CISA, CFE
Managing Partner**



Proposal to Provide Auditing Services

FIRM'S QUALIFICATIONS AND EXPERIENCE

Harshwal & Company, LLP was founded twelve years ago and is a locally established firm of CPAs, offering auditing, accounting, management consulting, IT services, and other specialized services to various clients, which consist of special districts, state and local governments, school districts, housing authorities, not-for-profit organizations, and tribes and tribal governments throughout the United States. Our commitment to our clients has enabled the firm continued growth and success in developing and maintaining strong professional relationships. Our engagement team also has extensive experience in auditing and reviewing financial statements receiving GFOA and CSMFO awards.

The members of the firm have accumulated over four decades of experience in public auditing and accounting, primarily with international certified public auditing firms while employed in high-level supervisory positions. Individually, the partners and management staff are recognized in their respective areas for leadership roles, which they take part in promoting the high ideals of the auditing profession and for producing the highest quality services.

Our San Diego office will provide audit services to Salton Community Services District. The address and phone numbers for each of our three offices are listed below:

San Diego, CA Office	11405 W. Bernardo Ct., Suite A, San Diego, CA 92127	Phone: (858) 939-0017 Fax: (858) 964-3754
Oakland, CA Office	333 Hegenberger Road, Suite 328 Oakland, CA 94621	Phone: (510) 452-5051 Fax: (510) 452-3432
Albuquerque, NM Office	6565 Americas Pkwy, Suite 800 Albuquerque, NM 87110	Phone: (505) 814-1201 Fax: (505) 395-7581

Staff Size & Organizational Structure:

Audit Team	Manpower
Managing Partner	01
Independent Reviewer	01
Additional Partners	01
Audit Manager	02
Operations Manager	01
CPAs and Senior Staff	08
Additional Staff	08
Total	22

Services Provided by the Firm

Harshwal & Company, LLP is a full-service professional firm providing comprehensive services commonly associated with larger firms. The firm is divided into the following departments and provides the following services:







Proposal to Provide Auditing Services

- **Audit Department:** Provides audit services to commercial, governmental and non-profit organizations with a special emphasis on compliance audit in education, health, and housing industries.
- **Accounting Department:** Provides consulting services in setting up businesses and establishing accounting systems, books, and records; assistance in maintaining business records; and preparing financial statements.
- **Tax Department:** Provides a wide range of tax preparation, tax planning, and consulting for corporations, partnership, and individuals.
- **Management Advisory Services:** Our technical knowledge, training, and business experience enable us to provide a broad range of management advisory services, which includes the following:
 - Designing and assisting in the installation of accounting systems to fit the requirements of a particular business.
 - Analyze existing accounting systems and recommend ways to improve controls and efficiency.
 - Assessment, installation, and modification of computer hardware and software systems.
 - Consulting in management information systems.
 - Providing consultation about the use of management information systems for planning and control and the application of accounting and other controls. Local Office's Information Technology (IT) Capabilities Harshwal & Company, LLP continues our efforts in investing in our IT system to further enhance our security and promote audit efficiency.

License to Practice in California

The firm and all key professional staff are licensed by the State of California to practice as Certified Public Accountants, and meet the Continuing Professional Education requirements under U.S. GAO's Government Auditing Standards to perform the proposed audits.

 DEPARTMENT OF CONSUMER AFFAIRS CERTIFIED PUBLIC REGISTRATION PAR 7299 RECEIPT NO. 12492026		CALIFORNIA BOARD OF ACCOUNTANCY 2450 VENTURE OAKS WAY, SUITE 900 SACRAMENTO, CA 95833 TELEPHONE: (916) 263-3680 FACSIMILE: (916) 263-3672 ACCOUNTANT PARTNERSHIP VALID UNTIL OCTOBER 31, 2023
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HARSHWAL & COMPANY LLP
 16870 W BERNARDO DRIVE
 STE 250
 SAN DIEGO CA 92127

In accordance with the provisions of Chapter 1, Division 3 of the Business and Professions Code, the firm named hereon is duly registered and entitled to practice as a Partnership.

09/07/21
09/07/21

----- POST IN PUBLIC VIEW -----

WABPAR 04/12/17





Proposal to Provide Auditing Services

Disciplinary Action or Pending Litigation

Harshwal & Company, LLP's emphasis on quality has rewarded the firm with an excellent track record regarding claims related to professional services. Harshwal & Company, LLP has an impressive history, free of litigation, penalties and debt, and we have no sanctions or restrictions imposed by professional organizations, regulatory authorities or other government institutions. Harshwal & Company, LLP has never been debarred, suspended or otherwise excluded from or ineligible for participation in federal assistance programs or from receiving federal contracts, subcontracts or financial or managerial assistance or benefits, under Executive Order 12549, "Debarment and Suspension" (24 CRT 85.35) or other federal laws, statutes, codes, ordinances, regulations or rules, at any time during the term of the agreement.

Independence

We are independent of Salton Community Services District as defined by generally accepted auditing standards issued by the *U.S. General Accounting Office's Government Auditing Standards*. Before accepting any new engagement, we conduct a thorough check to ensure that there are no conflicts of interest or independence issues. This procedure is in compliance with the independence requirements of all regulatory agencies and, specifically, in compliance with the Standard for Audit of Governmental Organizations, Programs, and Activity Functions, as published by the U.S. General Accounting Office (GAO). If selected as your audit firm, we will maintain and monitor our independence as well as reassess our independence with respect to your organization on an annual basis. We will continue to evaluate our independence as your external auditors and will give the District written notice of any professional relationships involving the District and its component unit, if entered into, during the period of the audit contract.

Equal Opportunity Employer

Harshwal & Company, LLP is an equal employment opportunity employer and is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all applicable federal and state laws and regulations relating to equality. We prohibit discrimination of qualified persons based on race, religion, color, sex, age, national origin, disability, sexual orientation, military status, or any other characteristic protected by applicable federal, state, or local law.

Conflict of Interest Statement

Harshwal & Company, LLP does not have any past or current business or other relationship with the District. We also hereby agree that no member, officer, or employee of the District, no member of the local governing body of the locality in which the District is located and no other public official who exercises any function or responsibilities with respect to the District, during the tenure or for one year thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof.

Firm's Most Recent External Quality Control

Harshwal & Company, LLP is a member of the Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC) of the American Institute of Certified Public Accountants (the AICPA) and the Center for Audit Quality, an affiliate of the AICPA. One of the requirements of membership in these groups is to have our systems of quality control reviewed by another CPA firm once every three years. Our most recent peer review was completed in 2020, and we received a passing peer review rating.





www.CoughlanNapaCPACo.com
Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

November 25, 2020

To Harshwal & Company LLP 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 Harshwal & Company LLP (the firm) in effect for the year ended May 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.





Proposal to Provide Auditing Services

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

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 Harshwal & Company LLP in effect for the year ended May 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*. Harshwal & Company LLP has received a peer review rating of *pass*.

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.



Proposal to Provide Auditing Services



1710 Gilbreth Road
Burlingame, CA 94010
(650) 522-3094
Fax: (650) 522-3080
peerreview@calcpa.org

March 01, 2021

Sanwar Harshwal
Harshwal & Company LLP
16870 W. Bernardo Dr, STE 250
San Diego, CA 92127

Dear Sanwar Harshwal:

It is my pleasure to notify you that on February 25, 2021, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org
650-522-3094

cc: Constance Coughlan

Firm Number: 900005526362

Review Number: 578635





Proposal to Provide Auditing Services

Insurance Requirements

We will maintain such insurance coverage during the period of engagement. Harshwal & Company, LLP maintains the following insurance:

- 1) Professional liability for \$2,000,000 per claim and \$4,000,000 aggregate. The carrier is Great Divide Insurance Company.
- 2) Commercial general liability and property damage for \$2,000,000 per occurrence and \$4,000,000 aggregate. The carrier is Hartford.
- 3) Automobile liability for \$2,000,000. The carrier is Hartford.
- 4) Workers' compensation (statutory amounts and limits) insurance carrier is Hartford. The limit of the liability is \$1,000,000.



Proposal to Provide Auditing Services



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/06/2022

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 CAMICO Mutual Insurance Company 1800 Gateway Drive, Suite 200 San Mateo, CA 94404		CONTACT NAME: Gail El-Ramey PHONE (A/C, No, Ext): 800-652-1772 E-MAIL ADDRESS: gel-ramey@camico.com FAX (A/C, No): 800-227-2090	
INSURED Harshwal & Company LLP 11405 W. Bernardo Dr. Suite A San Diego, CA 92127		INSURER(S) AFFORDING COVERAGE INSURER A: CAMICO Mutual Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 36340	

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
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			CAB201933	07/01/2022	07/01/2023	Per Claim \$2,000,000 Policy Aggregate \$4,000,000

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

Should any of the above described policies be canceled before the expiration date thereof, CAMICO will mail 30 days written notice to the certificate holder.

CERTIFICATE HOLDER

Alameda County
1106 Madison St Suite 420
Oakland, CA 94607

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

[Signature]

ACORD 25 (2016/03)

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Proposal to Provide Auditing Services



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/22/2022

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 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 CAMICO SERVICES INC/PHS 57141555 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251		CONTACT NAME: PHONE (866) 467-8730 (A/C, No, Ext): FAX: (A/C, No): E-MAIL: ADDRESS:	
INSURED HARSHWAL & COMPANY, LLP. 11405 W BERNARDO CT STE A SAN DIEGO CA 92127		INSURER(S) AFFORDING COVERAGE INSURER A: Sentinel Insurance Company Ltd. NAIC# 11000 INSURER B: Hartford Fire and Its P&C Affiliates 00914 INSURER C: INSURER D: 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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/Y YY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR General Liability			57 SBA BM7653	05/12/2022	05/12/2023	EACH OCCURRENCE \$2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000
							MED EXP (Any one person) \$10,000
							PERSONAL & ADV INJURY \$2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:						GENERAL AGGREGATE \$4,000,000
							PRODUCTS - COMP/OP AGG \$4,000,000
A	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			57 SBA BM7653	05/12/2022	05/12/2023	COMBINED SINGLE LIMIT (Ea accident) \$2,000,000
							BODILY INJURY (Per person)
							BODILY INJURY (Per accident)
							PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB EXCESS LIAB OCCUR CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE
							AGGREGATE
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	57 WEC AG8JZ9	07/21/2022	07/21/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER
							E.L. EACH ACCIDENT \$1,000,000
							E.L. DISEASE -EA EMPLOYEE \$1,000,000
							E.L. DISEASE - POLICY LIMIT \$1,000,000

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

Those usual to the Insured's Operations.

CERTIFICATE HOLDER

Harshwal and Company LLP
 11405 W BERNARDO CT STE A
 SAN DIEGO CA 92127

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

Susan S. Castaneda

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ACORD 25 (2016/03)

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FIRM'S TECHNICAL EXPERIENCE

Harshwal & Company, LLP has performed numerous audits of special districts, state and local governments, school districts, housing authorities, not-for-profit organizations, and tribes and tribal governments etc, that are subject to financial and compliance audits. The following is a list of clients.

Special Districts

- | | |
|---|--|
| ■ Saratoga Fire Protection District | ■ Ambrose Recreation and Park District |
| ■ San Dieguito River Park Joint Powers Authority | ■ Mission Oak Park and Recreation District |
| ■ Sunrise Recreation & Park District | ■ El Rancho Simi Cemetery District |
| ■ Rodeo-Hercules Fire District | ■ South Santa Clara Co. Fire District |
| ■ Coastside Fire Protection district | ■ Menlo Park Fire Protection District |
| ■ Cupertino Sanitary District | ■ Lions Gate Community Service District |
| ■ Buena Park Library District | ■ Los Medanos Community Health Care District |
| ■ Big Rock Community Service District | ■ Alameda County Law Library |
| ■ Plumas County Community Development Commission | ■ Oakland-Alameda County Coliseum Authority |
| ■ Valley of the Moon Water District | ■ Los Altos Hills County Fire District |
| ■ Humboldt Bay Harbor, Recreation and Conservation District | ■ Santa Clara County Sanitation District 2-3 |
| ■ Burbank Sanitary District | ■ Solano County Local Transportation Fund |
| ■ Goshen Community Services District | ■ Alameda County Community Development Department |
| ■ Aromas Tri-County Fire Protection District | ■ Alameda County Housing and Community Development |
| ■ Cypress Fire Protection District | ■ East Palo Alto Sanitary District |
| ■ South Monterey County Fire Protection District | ■ Border Coast Regional Airport Authority |
| ■ San Miguel Community Services District | ■ SCC Center Fire Protection District |
| ■ Yolo Local Agency Formation Commission | ■ Del Norte Solid Waste Management Authority |
| ■ Fort Dick Fire Protection District | |

Educational Entities

- | | |
|--|--|
| ■ La Honda-Pescadero Unified School District | ■ Napa Valley Unified School District |
| ■ Sacramento Valley Charter School | ■ Fairfield-Suisun Unified School District |
| ■ EL Segundo Unified School District | ■ Benicia Unified School District |
| ■ Richland School District | ■ San Mateo - Foster City School District |
| ■ Belmont-Redwood Shores School District | ■ Brisbane School District |
| ■ Ravenswood City School District | ■ Jefferson School District |
| ■ Jefferson Union High School District | ■ Pacifica School District |
| ■ San Bruno Park School District | ■ Summit Preparatory Charter High School |





Proposal to Provide Auditing Services

Housing Entities

- Housing Authority of the City of Benicia
- Housing Authority of the County of San Mateo
- Housing Authority of the City of Port Hueneme
- Eastern Regional Housing Authority
- White Mountain Apache Housing Authority
- Pueblo of San Felipe Housing Authority
- Santa Clara Pueblo Housing Authority
- Housing Authority of the City of Richmond
- Housing Authority of the County of Alameda
- Housing Authority of the County of Butte
- Hopi Tribal Housing Authority
- Rincon Band Housing Department
- Wagon Mound Housing Authority
- Sisseton Wahpeton Housing Authority

Counties

Santa Clara County

- Single Audit (Sub Contractor)
- County of Santa Clara JTPA Program
- Mental Health Short Doyle Program
- Sheriff's Department – Inmate Welfare Fund

Contra Costa County

- Public Works Department
- Emergency Medical Services

County of Alameda

- Community Based Organization Audits
- Alameda County Housing and Community Development Agency -Housing and Community Development and Lead Poisoning Prevention
- Alameda County Public Works Department
- Alameda County Housing and Community Development- Bond Audit
- Oakland-Alameda County Coliseum Authority
- Alameda County Congestion Management Agency
- Alameda County Health Care Services Agency
- Alameda County Auditor-Controller's Agency
- City of Oakland, Office of Public Works
- Alameda County Fire Department
- Alameda County Transportation Authority

County of San Mateo

- JTPA Program
- Menlo Park Fire Protection District
- Department of Community Services

Del Norte County

- Del Norte County
- Del Norte County Solid Waste Management Authority





Proposal to Provide Auditing Services

Solano County

- City of Vallejo (Sub Contractor)
- Local Transportation Fund
- Mental Health - Short Doyle Program

State and Local Governments

- Town of Apple Valley
- County of Del Norte
- City of Sanger
- City of Oakland
- City of East Palo Alto
- City of Crescent City
- City of Vallejo
- County of Santa Clara
- City of San Mateo
- Cibola County
- Sierra County
- City of East Palo Alto
- First 5 Alameda County
- First 5 Marin Children & Families Commission
- First 5 Monterey County
- First 5 Santa Cruz County
- First 5 San Bernardino
- First 5 Inyo County
- Town of Edgewood
- Town of Springer
- Town of Mesilla
- Town of Cochiti Lake

Tribal Governments

- Cahuilla Band of Indians
- Robinson Rancheria Band of Pomo Indians
- K'ima: w Medical Center
- Kickapoo Traditional Tribe of Texas
- Hopi Credit Association
- White Mountain Apache Tribe
- Pueblo of Pojoaque
- Pueblo of Pojoaque Enterprise Corporation
- Pueblo of Pojoaque Commercial Development Corporation
- Pueblo de San Felipe
- Navajo Nation Office of the Auditor General
- Greasewood Springs Chapter
- Baahaali Chapter
- Kin Dah Lichii Chapter
- Lechee Chapter
- Kickapoo Tribe of Oklahoma
- Omaha Tribe of Nebraska
- Kayenta Chapter
- Little Water Chapter
- Pinon Chapter
- Sheep Springs Chapter
- Shonto Chapter
- Tolikan Chapter
- Upper Fruitland Chapter
- Mexican Water Chapter
- Beclabito Chapter
- Ramah Navajo Chapter
- Teesto Chapter
- Tse Si Ani Chapter
- Nambe Pueblo





Proposal to Provide Auditing Services

Non Profit Organizations

- California Municipal Utilities Association
- Greater Farallones Association
- Sustainable Sciences Institute
- Community Clinic Consortium
- Family Paths, Inc.
- New Bridge Foundation
- Native American Health Center, Inc.
- LifeLong Medical Care
- K'ima: w Medical Center
- South County Community Health Center (DBA Ravenswood Family Health Center)
- North East Medical Services
- San Francisco Community Clinic Consortium
- Native American Health Center DBA Urban
- Indian Health Center
- Consolidated Tribal Health Project
- Institute for Molecular Medicine
- Food First Institute for Food and Development Policy
- Mission Neighborhood Center, Inc.
- San Diego Civic Youth Ballet
- Santa Clara Teacher Housing Foundation
- Mother Lode Job Training
- Manzanita Charter School
- Rwanda School Project
- Eden United Church of Christ
- Ruckus Society
- Health and Human Resource Education Center
- California Hispanic Chambers of Commerce
- Family Resource Center of the Redwoods
- Transcendance Youth Arts Project
- San Diego Organizing Project
- Kickapoo Tribal Health Center of the Kickapoo Tribe of Oklahoma
- United Way of Santa Cruz County
- ICON Community Development Corporation
- Oakland Metropolitan Chamber of Commerce
- Gluon Solutions, Inc.
- Hammer Corp.
- Youth Together, Inc
- TerraVerde Energy
- Luxesphere Holdings, Inc. and Subsidiaries
- Chinese for Affirmative Action
- RFHC Bay Pulgas Landowner, Inc.
- PICO National Network
- PICO Action Fund
- Family Service of San Leandro
- Key Educational Group
- Oakland Community Organizations, Inc.
- Indian Health Center of Santa Clara Valley
- Association of Asian Pacific Community and Health Organization
- Bay Area Center for Law and The Deaf
- Bay Area Community Services
- Bay Area Lupus Foundation
- Bay Area Young Positives
- California Anchor Residence Group Home
- California Coalition Against Sexual Assault
- California Communications Access Foundation
- California Housing Partnership Corporation
- California Interscholastic Federation
- California Rural Legal Assistance
- California Wilderness Coalition
- Jobs for Homeless Consortium, Inc.





Proposal to Provide Auditing Services

REFERENCES

The best indicator of our ability is our success in meeting the needs of our current and past clients. We encourage you to contact these references to inquire about the quality of our services, their overall satisfaction, the effectiveness of our accounting and auditing approach, the abilities of our professionals, and the timeliness and overall value of our services. We would be happy to provide additional references upon request, if you would like.

1. Rodeo Hercules Fire Protection District

- **Scope of Work:** Audit and preparation of the Basic Financial Statements and ACFR presentation.
- **Date of Services:** Fiscal years ended June 30, 2017 to present
- **Engagement Partner:** Sanwar Harshwal, Managing Partner
- **Principal Contact:** Getachew Demeku-Ousman
Address: 1680 Refugio Valley Road, Hercules CA 94547
Phone Number: (510) 799-4561
E-Mail: gdemeku@gmail.com

2. Cupertino Sanitary District

- **Scope of Work:** Audit and preparation of the Basic Financial Statements and ACFR presentation.
- **Date of Services:** Fiscal years ended June 30, 2015 to present
- **Engagement Partner:** Sanwar Harshwal, Managing Partner
- **Principal Contact:** Lorie Yako, Accounting Specialist
Address: 20863 Stevens Creek Boulevard, Suite 100 Cupertino, CA 95014
Phone Number: (408) 477-7319
E-Mail: lyako@markthomas.com

3. Buena Park Library District

- **Scope of Work:** Audit and preparation of the Basic Financial Statements
- **Date of Services:** Fiscal years ended June 30, 2020 to present
- **Engagement Partner:** Sanwar Harshwal, Managing Partner
- **Principal Contact:** Marina Tutty, Business Officer
Address: 7150 La Palma Ave. Buena Park, CA 90620
Phone Number: (714) 826-4100
E-Mail: businessofficer@buenapark.lib.ca.us





RODEO-HERCULES FIRE PROTECTION DISTRICT
1680 REFUGIO VALLEY ROAD, HERCULES, CALIFORNIA 94547
(510) 799-4561 FAX: (510) 799-0395

Re: Professional Reference for Harshwal & Company, LLP

To Whom It May Concern:

I am pleased to offer an enthusiastic recommendation for retention of Harshwal & Company, LLP (HCLLP).

Rodeo Hercules Fire Protection District has been engaged with HCLLP to perform a Financial Statement Audit throughout the tenure. I have found the HCLLP team to be knowledgeable, professional, and easy to work with. They are always responsive and solution-oriented.

My personal belief is that HCLLP offers a unique perspective and approach to auditing, in that they take the time to fully understand the individual nuances of similar but distinct reporting entities. This enables them to generate a meaningful client dialogue about the accuracy of their work, and more importantly the completeness of the financial reporting that they oversee. I believe that HCLLP is especially cost competitive with their peers, due to the time efficiencies generated by their investment in computerized and electronic work papers.

Please do not hesitate to call upon me directly at (510) 799-4561 for additional information regarding HCLLP.

Sincerely,

A handwritten signature in black ink, appearing to read "Bryan Craig".

Fire Chief Bryan Craig
Rodeo Hercules Fire Protection District



Proposal to Provide Auditing Services



DISTRICT MANAGER-ENGINEER
MARK THOMAS & COMPANY, INC.
BENJAMIN T. PORTER, P.E.

DISTRICT COUNSEL
ARMENTO & HYNES, LLP
MARC HYNES



20863 STEVENS CREEK BOULEVARD, SUITE 100
CUPERTINO, CALIFORNIA 95014-2154
PHONE (408) 253-7071 • Fax (408) 253-5173

BOARD OF DIRECTORS
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ANGELA S. CHEN
TAGHI S. SAADATI

Re: Professional Reference for Harshwal & Company, LLP

To Whom It May Concern:

Cupertino Sanitary District and Harshwal & Company, LLP have had a great working relationship over the last years. We have worked together and I have found their staff to be very professional, articulate, knowledgeable and dedicated. Their staff is always willing to help us with any questions we may have, responding in a prompt and courteous manner.

HCLLP has provided us with excellent services and has the amount of experience and qualification required for the job assigned. I have found HCLLP cost competitive with their peers, due to the time efficiencies generated by their investment in computerized and electronic work papers. In short, they are willing to go the extra mile in order to ensure we are satisfied and happy.

I highly recommend HCLLP for their excellent staff, integrity, professionalism and performance.

Please feel free to contact me directly at (408) 477-7319 with any questions you may have.

Sincerely,

A handwritten signature in blue ink, appearing to read "Lorie Yako".

Lorie Yako
Accounting Specialist
Cupertino Sanitary District

SUPPLYING SANITARY SEWERAGE SERVICES FOR: CITY OF CUPERTINO, PORTIONS OF THE CITIES OF SARATOGA, SUNNYVALE,
LOS ALTOS AND SURROUNDING UNINCORPORATED AREAS





BUENA PARK LIBRARY DISTRICT

ESTABLISHED IN 1919

Re: Professional Reference for Harshwal & Company, LLP.

To Whom It May Concern:

I am writing this letter to recommend to you the excellent services provided by Harshwal & Company, LLP (HCLLP).

Buena Park Library District has been engaged with HCLLP to perform financial statement audit and has had a great working relationship and experience. The HCLLP team is knowledgeable, professional, and easy to work with. They are very responsive and solution-oriented. Also, they do critical research so they would give the best solutions for critical issues.

I appreciate their willingness to help with any questions we may have, responding promptly and courteously.

They utilize the latest technology to provide the most up-to-date information to serve our organization. I have found HCLLP cost-competitive with their peers, due to the time efficiencies generated by their investment in computerized and electronic work papers. In short, they ensure that we are satisfied and happy and are willing to go the extra mile.

I highly recommend HCLLP for its excellent staff, integrity, and performance.

Please feel free to contact me directly at 714-826-4100 (ext. 130) with any questions you may have.

Sincerely,

Marina Tutty
Business Officer
businessofficer@buenapark.lib.ca.us
Buena Park Library District





Proposal to Provide Auditing Services

STAFF QUALIFICATIONS AND EXPERIENCE

The expertise and experience of Harshwal & Company, LLP's principals and personnel are at the core of the firm's excellence in performing audits of special districts. Harshwal & Company, LLP has experience providing exceptional client service and high-quality audit services through comprehensive knowledge and understanding of governmental accounting standards.

Staff Continuity over the Term of the Agreement

We focus on our team members as well as our clients. Our turnover is significantly lower than other national and regional service firms. This staff continuity enables us to develop and maintain an in-depth understanding of your operations, management style and operating practices, which ultimately allows us to offer you experienced resources, value-added services, industry specialization, and overall better personal service. This commitment to people also resides at our executive level where you will find a refreshingly greater hands-on approach compared to other service providers. Our culture stresses the importance of executive presence throughout projects and engagements.

Key Personnel Assigned to Audit Team

Name of Team Member	Role	Experience
Sanwar Harshwal, CPA, CIA, CISA, CFE License No. 5953	Managing Partner	38+ Years
Phyl Warnock, CPA	Independent Reviewer	24+ Years
Mariem Tall	Manager	9+ Years
Albert Hwu, CPA	Senior Auditor	8+ Years
Michael Sparling, CPA	Senior Auditor	16+ Years
Samson Reda, CPA License No. 50178	Senior Auditor	6+ Years
Kinjal Patel, CPA License No. 149720	Senior Auditor	5+ Years
Garima Pathak	Audit Manager	6+ Years

Almost all of our assigned key personnel are licensed to practice as a Certified Public Accountant. In addition to the key personnel listed, additional staff will be assigned from our pool of highly qualified professionals.

We assure you regarding the quality of staff over the term of the engagement. We will not replace audit personnel except with prior written permission of the District. In case we change, we will provide replacements having better qualifications and experience.

Overall Supervision to be Exercised

The audit will be managed by the Firm's audit manager, Garima Pathak, who has extensive experience in audits of special districts. Garima Pathak has been in charge of various large audits, governmental funded programs, and community-based organizations receiving federal and state funds.





Proposal to Provide Auditing Services

AUDIT TEAM RESPONSIBILITIES

<u>Name/Position</u>	<u>Responsibility</u>
Sanwar Harshwal, CPA Managing Partner	<p>Sanwar Harshwal will be the managing partner in charge of administration, reviews, planning of the audit, approval of the audit scope and work, and review of work and liaison with the District. He is responsible for conducting the fieldwork, coordination of the audit plan, and ensuring that the plan formulated has been effectively followed and managed. He will coordinate with the manager and supervisor for proper fieldwork progress. He will also manage and organize the audit team's effort and ensure the various audit components performed efficiently.</p> <p>He also has the responsibility for meeting with the District's management to keep them informed regarding the progress of the audit. The responsibility also extends to ensure smooth interaction of the firm with the District. He has final authority in the conduct of the engagement, and assumes full responsibility for the work performed.</p>
Phyl Warnock, CPA Independent Reviewer	<p>Phyl R. Warnock is responsible for reviewing staff work papers, prepare findings and recommendations, document internal controls, designing test procedures and ensuring compliance with auditing standards. He has extensive experience and will also be managing the staffing assignment for the engagement to meet deadlines.</p>
Mariem Tall Manager	<p>Mariem Tall is in charge of planning the audit, review of the audit work, and guidance of the audit. She is responsible for conducting the fieldwork in conjunction with the supervisor, to ensure coordination of the audit plan, provide instruction and coordination to senior and staff auditors on District systems, on site reviews, and assistance in report preparation.</p>
Albert Hwu, CPA Senior Auditor	<p>Albert Hwu is a senior auditor in the firm's audit group providing auditing services to governmental organizations. Mr. Hwu will serve as the on-site lead auditor and will be in the field on a daily basis. he will assist in directing the staff and specialize in the timely completion of the audit.</p>
Michael Sparling, CPA Senior Auditor	<p>Michael Sparling is a senior auditor and has extensive knowledge of governmental accounting and auditing standards. He will be assisting the audit team in planning and compliance.</p>
Samson Reda, CPA Senior Auditor	<p>Samson Reda, is a senior auditor in the firm's audit group and is in charge of the fieldwork. He will be responsible for preparation and maintenance of various work-papers required for audit report preparation.</p>





Proposal to Provide Auditing Services

<u>Name/Position</u>	<u>Responsibility</u>
Kinjal Patel, CPA Senior Auditor	Discharge audit duties and reviews under the direction and guidance of senior, perform studies, tests, reviews and analysis of accounts and financial transactions.
Garima Pathak Audit Manager	Garima Pathak will provide District staff with updates to summarize our progress against the project timeline, and update the status of upcoming deliverables. She will also document discussions leading to important policy decisions and/or the choice of critical assumptions used in constructing the analysis and model.





AUDIT TEAM RESUMES

SANWAR HARSHWAL, CPA

Managing Partner

Sanwar Harshwal is the managing partner of Harshwal & Company, LLP. He is a globetrotter and a trained technical speaker on auditing and global accounting standards, IT and internal controls, on fraud prevention, and on examinations and internal audits. With over 38+ years of experience with governmental auditing engagements, Mr. Harshwal is also a leading expert on emerging accounting challenges for special districts. Mr. Harshwal has attended AICPA seminars on GASB's New Financial Reporting Model and Financial Statements of School Districts.

During the last 5 years, Mr. Harshwal has provided over 400 hours of training to several professionals on GASB, GAS, Uniform Guidance, FASB, SAAS, GAGAS, Pension Plan audits, COSO, COBIT, internal audits, fraud prevention and examination and tribal governmental governance issues. In addition to having significant experience in audits, strategic assessments of accounting functions, and internal control structures, Mr. Harshwal has extensive experience in evaluating complex accounting and finance issues. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- B.S. Business Accounting
- Bachelor of Law

Certification:

- Certified Public Accountant - State of California (CPA)
- Certified Public Accountant - State of New Mexico (CPA)
- Certified Public Accountant - State of Arizona (CPA)
- Certified Public Accountant - State of Washington (CPA)
- Chartered Accountant - The Institute of Chartered Accountants of India
- Certified Information System Auditor (CISA)
- Certified Fraud Examiner (CFE)
- ORACLE Financial Consultant (Oracle Business Suite)
- Chartered Global Management Accountant (CGMA)
- Certified Risk Management Assurance (CRMA)
- Certified Construction Auditor (CCA)

Professional Membership

- Member of AICPA
- Member of California CPA Society of Certified Public Accountants
- Member of Information Systems Audit and Control Association, USA
- Member of Association of Certified Fraud Examiners, USA
- Member of Institute of Certified Internal Auditors
- Member of National Association of Construction Auditors
- Member of NM CPA Society





Proposal to Provide Auditing Services

PHYL WARNOCK, CPA

Independent Reviewer

Phyl Warnock is an independent reviewer and have over 24+ years expereince in performing financial audits, reviewing staff work papers, writing financial statements, preparing findings and recommendations, documenting internal controls and redesigning test procedures. Phyl has performed financial audits of special districts, non-profit organizations, municipalities and has working knowledge of GAAP used during audits & financial statement preparations. He will be responsible for reviewing the work papers and final audit reports.

Education:

- Masters of Business Administration
- Bachelors of Science in Accounting

Certification:

- Certified Public Accountant - State of Utah (CPA)

MARIEM TALL

Manager

Mariem Tall is the manager and has been employed with Harshwal & Company, LLP for nine years. She has been engaged in numerous audits and accounting engagements of special districts, state and local governments, school districts, housing authorities, not-for-profit organizations, and tribes and tribal governments. She provides support to the senior auditor and staff during the period of the engagement activity and performs detailed audit procedures on financial statement account balances. She prepares and adjusts work papers from the client's trial balance, executes day-to-day activities of audit engagements for multiple clients, and interacts with client personnel when needed. She performs audit testing activities; documents processes and findings; verifies assets and liabilities in accordance with audit programs; follows documentation standards; and prepares clear, concise, and orderly working papers. She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA Software and other automated tools.

Education:

- Bachelors of Science in Accounting

ALBERT HWU, CPA

Senior Auditor

Albert Hwu is a senior auditor and has been employed with Harshwal & Company for eight years. He has been engaged with several audits and accounting engagements of special districts, state and local governments, school districts, housing authorities, not-for-profit organizations, and tribes and tribal governments. Mr. Hwu is proficient in the operating nuances of accounting and auditing packages and demonstrates up-to-date knowledge of auditing and accounting pronouncements.





Proposal to Provide Auditing Services

Albert has worked on financial and compliance engagements under the Single Audit Act of 1984 and OMB Circular (Uniform Guidance). He performs audit testing activities; documents processes and findings; verifies assets and liabilities in accordance with audit programs; follows documentation standards; and prepares clear, concise, and orderly working papers. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- Bachelors of Science in Accounting

Certification:

- Certified Public Accountant - State of Washington (CPA)

Professional Membership

- Member of AICPA

MICHAEL SPARLING, CPA

Senior Auditor

Michael Sparling is a senior auditor with the firm having over 16+ years of experience. He has in-depth knowledge of US GAAP principles and has worked on financial and compliance engagements under the OMB Circular (Uniform Guidance) for various special districts, county, township and city governments, and tribal government.

He is an expert in cashflow analysis and supervises 401K audits. He has proficient knowledge of using ProSystem FX/Knowledge Coach (CCH) and other industry tools.

Education:

- Bachelors of Science in Accounting

Certification:

- Certified Public Accountant - State of Michigan (CPA)

Professional Membership

- Member of AICPA
- Member of MICPA

SAMSON REDA, CPA

Senior Auditor

Samson Reda is a senior auditor at Harshwal & Company, LLP and has six years of experience in auditing and providing accounting services to special districts, state and local governments, school districts, housing authorities, not-for-profit organizations, and tribes and tribal governments.





Proposal to Provide Auditing Services

He is an expert in data analysis and reconciliation and his experience includes auditing, the recording and analysis of account transactions; establishing accounting records; reconciliation of cash balances; implementation of accounting controls; and statistical reports. He also conducts sampling, testing and is well experienced in performing audits in accordance with attestation standards established by the AICPA. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA and other automated tools. He will assist in directing the staff and specialize in the timely completion of the audit.

Education:

- BA in Accounting

Certification;

- Certified Public Accountant - State of Virginia (CPA)

KINJAL PATEL, CPA

Senior Auditor

Kinjal Patel is a senior auditor. She has been engaged with several audits and accounting engagements of special districts, state and local governments, school districts, housing authorities, not-for-profit organizations, and tribes and tribal governments. Kinjal is proficient in the operating nuances of accounting and auditing packages and demonstrates up-to-date knowledge of auditing and accounting pronouncements. Kinjal has worked on financial and compliance engagements under the Single Audit Act of 1984 and OMB Circular (Uniform Guidance). She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- Master of Business Administration in Accounting

GARIMA PATHAK, CA

Audit Manager

Garima Pathak is the operations manager and has been employed with Harshwal & Company, LLP for six years. She has been engaged in numerous audits of special districts, state and local governments, school districts, housing authorities, not-for-profit organizations, and tribes and tribal governments. Garima has 5 years of experience working with all types of exempt organizations including 501(c) (3), 501(c) (4), 501(c) (6), and 501(c) (7). Garima has provided tax compliance services to clients in the retail, real estate, and not-for-profit industries. She concentrates on real estate clients, focusing on low-income housing, including both for profit and not-for-profit entities. Garima has a passion for her not-for-profit clients and the industry at large, providing them with hands-on tax compliance services including Form 990 filings. She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA Software and other automated tools.

Education:

- Bachelor's in Commerce

Certification:

- Chartered Accountancy of Institute of Chartered Accountants of India





Proposal to Provide Auditing Services

Continuing Professional Education

The following table details CPE hours for each key member of the proposed audit team:

Audit Team Member	Governmental CPE	Non-Governmental CPE
Sanwar Harshwal, CPA, CFE, CISA, CFE License No. 5393	140	124
Phyl Warnock, CPA	21	2
Mariem Tall	113	67
Albert Hwu, CPA	108	55
Michael Sparling, CPA	24	17
Samson Reda, CPA License No. 50178	80	56
Kinjal Patel, CPA License No. 149720	58	28
Garima Pathak	84	57





AUDIT APPROACH

Scope of Work:

At Harshwal & Company, LLP, our professionals have extensive experience performing audits of special districts and our team has a broad understanding of the work environment that is necessary to conduct an audit of the financial statements of the District. We understand that you require us to perform an audit of the financial statements of the District for the fiscal years ending June 30, 2021, through June 30, 2023, with an option to extend for two (2) subsequent years. We will adhere to the requirements of the RFP and will be performing the following tasks (including, but not limited to):

- We will perform an audit and to express an opinions as to whether the District presents fairly, in all material respects, the financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the District and the respective changes in financial position, and where applicable, cash flows in conformity with accounting principles generally accepted in the United States of America.
- Audit will be performed in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Reports to be Issued:

- Annual Financial Statements
- Agreed Upon Procedures Applied to Appropriation Limit
- AU-C 260 Communications with Those Charged with Governance Letter

Understanding of the Project to be Performed:

The two most critical components of the audit are (1) to have continuity and consistency among the auditors involved and to have the entire audit team, from partners to staff, understand and be aware of the technical requirements for the engagement. Therefore, careful audit planning is emphasized along with written instructions, and a comprehensive workshop is carried out for the staff engaged. We have ascertained that this effort not only serves to state the line of organization and responsibility from the commencement but also serves to discuss the areas of concern and applicable audit techniques to be adopted in the examinations proposed to be conducted. Our plan will involve a comprehensive entrance meeting with the District's audit committee and management. During this phase, we hope to establish the timetable for the examination and identify dates for future meetings to report on our progress in the examination. Shortly thereafter, the partners and an audit manager will meet with the District Manager and Finance Director to be able to obtain a more detailed outline of the District's financial systems and processes. This will help us to determine the extent and concentration of our audit effort, obtain knowledge and an understanding of the legal and reporting requirements by obtaining pertinent statutes, regulations, charter provisions, bond coverage and other requirements.





Proposal to Provide Auditing Services

The meeting will serve as a guideline to prepare and outline our audit-planning memorandum and the audit plan. Upon completion of the audit plan, we will meet with the District Officials to go over our plan. During the meeting, we hope to share our understanding of the audit approach and fine-tune the dates of commencement, the assistance available to us, the assistance the District may need from us, and the introduction of the audit team seniors to the District Officials. In the next step, a conference will be initiated by the audit team to be assigned. The conference will serve as a platform to share our audit plan and programs, discuss areas of concern, identify audit teams and dates, and address any and all pertinent questions from our staff.

Governmental Audit & GASB Experience

Harshwal & Company, LLP has extensive experience conducting financial statement audit engagements under Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAS), and implementing GASB 34 and all subsequent pronouncements, through the performance of nearly 600 governmental audits since the effective date of GASB 34 implementation. Our Managing Partner, Mr. Sanwar Harshwal, has served on GASB committees and in other authoritative positions.

Specific Audit Approach

Our audit process begins with the assignment of staff to the engagement. Our engagement team has the expertise to provide the level of service desired and deserved by your organization. Our engagements are supervised by the engagement partner and an audit manager. As high-level involvement is vital to a quality audit, the partner and manager's time will account for approximately 30% of the total hours spent on the engagement. Our team's approach is to be efficient, yet non-intrusive. We believe on-going communication throughout the entire audit will ensure that all aspects of the audit are thoroughly addressed. We encourage regular communications throughout the year, not just during fieldwork. As such, we do not anticipate any potential audit problems to arise during our engagement.

Audit Planning — Interim Phase

Our audit planning process includes a risk assessment of the District and a review of the control environment. We begin with a pre-planning meeting to ensure that management's expectations and our expectations are communicated prior to commencing the audit. We will confirm our understanding of the engagement deadlines and ensure these are met in a timely manner. In addition, we will provide a list and samples of schedules specifically tailored to the Salton Community Services District to aid the District's staff in preparing schedules and providing audit documentation.

Risk Assessment — Interim Phase

As part of our extensive planning phase, the engagement team will discuss with management issues surrounding the applicable industry, the District's internal and external environment, significant events, as well as economic, political, and social factors to determine and document areas of risk. Once areas of risk have been identified, the next process will be to review the control environment.





Proposal to Provide Auditing Services

Control Environment — Interim Phase

We will document and test the following control processes to evaluate their effectiveness in preparing reliable financial statements:

- Disbursements
- Receipts
- Payroll
- Financial reporting
- Journal entry process
- Federal and state programs
- IT and general computer controls

Based on our understanding of the District's risks and control environment, we will design our substantive procedures and communicate our audit approach to management. As part of our review and documentation of the control environment, we may have recommendations for enhancing controls and/or efficiencies. These recommendations will be discussed with management prior to any comments included in a formal management letter.

Laws and Regulations

We will review the laws and regulations covering the District's grants and major programs as part of any Single Audit testing if applicable. Based upon our inquiries with the District staff and review of any District's municipal code, etc., we will determine the relevant laws and regulations that will be subject to additional test work.

Substantive Procedures — Year End Phase

Substantive audit procedures are designed based on our risk assessment process. Complex and high-risk accounts will be identified early in the audit process and these accounts will be assigned to the manager and/or partner for actual testing. Our substantive audit procedures will include the following:

- Tests of account details — Detail transaction testing to source documentation
- Analytical procedures — Ratio analysis, variance analysis, trend analysis
- Use of data analysis software — Review of large volumes of data to detect anomalies
- Unpredictability tests — Varying timing and extent of tests
- Review of management's estimates — To determine the reasonableness
- Review of subsequent events and contingencies — For proper adjustment and footnote disclosure

Preparation of Audit Report and Review — Year-end Phase and Wrap-up Phase

Audit work papers are reviewed throughout the audit by an audit manager and engagement partner. Before we leave your offices, the file will be substantially reviewed and any issues will be discussed and resolved. The financial statements are prepared by the audit manager. All reports are reviewed by the engagement partner and concurring partner. Upon approval, we will issue drafts of all reports based on the District's predetermined schedule as indicated in the Request for Proposal. This will allow adequate time for the review and distribution of reports.





Proposal to Provide Auditing Services

Audit Sizes and Statistical Sampling Techniques

Audit sampling provides the auditor with an appropriate basis on which to conclude on an audit area by examining evidence from a sample of a population. We utilize both statistical and non-statistical-sampling techniques as described in the AICPA's Audit Sampling Guide, depending on the type of testing being performed. Internal control, substantive, and compliance testing samples are generally selected using non-statistical techniques. Sample sizes are determined by risk assessment and nature of the population. We may use statistical sampling to assist with forensic testing in areas, which have a higher risk of misstatement due to fraud.

Drawing Audit Samples (for tests of compliance)

Auditor judgment will be used in selecting our audit samples for tests of compliance work. The majority of the testing of compliance will be centered around the single audit testing of the direct and material elements for the major programs.

Technological Advantages

We utilize the latest technology, including virtual servers, smart devices, and online libraries, to provide us with the most up-to-date information to better serve our clients. Our online client portal ***Suralink***, allows us to send and receive information to and from our clients faster and more securely. As portals are encrypted and use password protection to ensure that data can only be viewed by the appropriate client, we are dedicated to protecting the District's confidential information.

Furthermore, we streamline our audit process and organize support documents through the use of the paperless audit program - CaseWare Working Papers. By effectively reviewing large volumes of data through these programs, we can develop a better understanding and gain a broader view of the Salton Community Services District. These technologies enable us to increase both the scope of our engagement and the reliability of our audit opinion more efficiently, as a larger amount of information can be processed, analyzed, and interpreted in a shorter time frame.

Working Paper Retention

We will retain audit working papers for a minimum of seven (7) years unless we are notified in writing by the District of the need to change the retention period. In addition, we will respond to reasonable inquiries of the District and successor auditors, and allow the District and successor auditors to review working papers relating to matters of continuing accounting significance.

Management Letter

Communication with management is crucial since it is essential to hear your concerns and comprehend the financial records to have a complete and thorough understanding of business operations. Management confirmation is required on all information contained within the financial statements to ensure that they are true and accurate and that all information has been properly disclosed. We will review all significant audit findings with the District as the work proceeds and once on complete of our audit procedures.





Proposal to Provide Auditing Services

It is standard practice for our firm to produce a management letter in conjunction with each engagement. The audit process provides an opportunity to assess performance and trends, to identify opportunities to improve internal controls and/or accounting efficiency and, spot emerging needs or opportunities. By reporting these conditions and opening them up for discussion, the management letter can play an important role in maintaining the future financial health of the organization. Should we become aware of any irregularities, illegal acts, or indications of illegal acts, we will make an immediate verbal and written report of such findings to the District's Council. The report will be discussed with the members responsible for the financial statements before submitting it to the Board Members.

Proposed Timeline for Fieldwork and Final Reporting:

Harshwal & Company, LLP is prepared to meet the deadlines required.

Milestones	FY 2021	FY 2022	FY 2023
Planning, risk assessment and system evaluation	March 20, 2023	March 20, 2023	August 16, 2023
Interim audit fieldwork	April 05, 2023 or before	April 05, 2023 or before	September 01, 2023 or before
Final audit fieldwork and audit work to be completed	May 12, 2023 or before	June 26, 2023 or before	October 09, 2023 or before
Draft audit reports and management letters for review	May 30, 2023 or before	July 13, 2023 or before	October 25, 2023 or before
Final audit reports and management letters	June 16, 2023 or before	July 31, 2023 or before	November 13, 2023 or before

The timeline is reasonable given the totality of work involved and our managers being highly qualified and trained. We will follow the same system to get work done throughout the five years requested.

This timeline is dependent on the availability of your personnel and is subject to the anticipated closing your accounting records.





Proposal to Provide Auditing Services

COST OF THE SERVICES

Our fees are generally lower than other competing firms since we keep our overhead low; we follow a scientific audit approach and we make extensive use of emerging technologies that allow us to conduct audits efficiently. Our policy is to provide you with exceptional service that meets and exceeds professional auditing standards at a competitive cost.

Summarized below is the professional fees for the District's auditing services for the FY 2021-2023, with an option to extend for two (2) additional years (FY 2024 & FY 2025):

Audit Area - Description	FY 2021	FY 2022	FY 2023
<i>Professional fees:</i>			
Audit of Annual Financial Statements.....	\$22,015.00	\$23,115.00	\$24,270.00
Agreed Upon Procedures Applied to Appropriation Limit.....	Included	Included	Included
AU-C 260 Communications with TCWG Letter.....	Included	Included	Included
<i>Total out-of-pocket expenses</i>	Included	Included	Included
<i>Total Fees</i>	\$22,015.00	\$23,115.00	\$24,270.00

➤ *Fees for subsequent two (2) additional years will include an inflationary adjustment of 5%.*

Rates by Partner, Manager and Staff:

Our estimated hours for FY 2021:			
Description - Team Composition	Est. Hours	Hourly Rates	Fees
Partner	8	\$350	\$ 2,800.00
Independent Reviewer	12	\$250	\$ 3,000.00
Managers	15	225	3,375.00
Senior Auditors	33	150	4,950.00
Staff Auditors	62	120	7,440.00
Clerical Staff	5	90	450.00
<i>Total</i>	135		\$ 22,015.00

Rates for Additional Professional Services

We will perform additional work only if set forth in an addendum to the contract between the District and our firm. Our fees for the additional services, if required, will be based on the actual time spent by professional or administrative personnel at quoted hourly rates, specified above. Our standard hourly rates vary according to the degree of responsibility involved, and the experience level of the personnel assigned.





Proposal to Provide Auditing Services

Manner of Payment

Progress billings will be sent on the basis of actual audit work completed during the course of the engagement. Interim billings do not cover a period of less than a calendar month. We do not bill for out-of-pocket expenses as they are included in our stated all-inclusive maximum price. We do not post separate rate structures for municipal audit work. We view this work as being every bit as important and valuable as the work we perform for other clients and we put our best people on it. Any consulting work you request will be performed at the same rates as our audit work.

Benefits of Choosing Harshwal & Company, LLP

Harshwal & Company, LLP is recognized for its professionalism, integrity, and providing clients with effective resolutions for their unique circumstances and issues. Our firm prides itself on being able to provide personalized client services, and with that sentiment in mind, we have carefully chosen our engagement teams. Harshwal & Company, LLP's main objective is always to provide the District with solutions and directions, led by highly experienced and capable partners who can successfully implement the work and produce the results you expect. This philosophy and mindset allows us to provide a superior level of service. We trust that this proposal has given you the information you need about the firm, the engagement team members, overall audit approach, cost-saving measures, and audit fees. We are committed to exceeding your expectations, and we look forward to bringing our experience and expertise to the District and providing you with the excellent level of service that you expect and deserve.

Inherent in our service is the on-going support, education, and advice to our clients. The comprehensive service includes:

- Email updates on all new and pertinent developments.
- A careful review of the effects of these new developments (if any), on your particular circumstances. If necessary, we will advise you on any changes needed in accounting procedures.
- We will meet with the Finance Department head at the beginning of the audit to advise on matters of particular interest. We will provide "best practices" for effective daily operations that will also provide information necessary for the financial statements.
- Throughout the audit, we will advise your accounting personnel on best practices for maximum efficiency in each major operational area.

We have provided you a fee estimate based on the following assumptions:

- The accounting records will be in balance and supported by appropriate documentation;
- The District's staff will provide the supporting schedules for all asset and liability accounts;
- The District staff will provide general assistance, such as locating documents, typing confirmation requests, and coordinating meetings.

"Keeping in touch with" is the hallmark of our service. You will receive phone calls, emails, and information through the Harshwal & Company, LLP portal on a consistent and regular basis.



Proposal For Auditing Services

For

Salton Community Services District

For the Fiscal Years Ending
June 20, 2021, 2022, and 2023

Submitted by February 17, 2023

Proposed by:



Michael A. O'Connor, CPA
1101 Fifth Avenue, Suite 360
San Rafael, CA 94901
Telephone: (415) 457-1215



1101 FIFTH AVENUE, SUITE 360
SAN RAFAEL, CA 94901
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FAX. (415) 457-6735
www.maocpa.com

February 17, 2023

Ken Pun, CPA, CGMA
Salton Community Services District
1209 Van Buren Ave., Suite 1
Salton City, CA 92275
Email: ken.pun@pungroup.com

Dear Ken Pun:

We are pleased to submit, in response to your request, the following proposal for the audit of Salton Community Services District for the fiscal years ending June 30, 2021, 2022, and 2023.

We believe that the selection of a public accounting firm is a very important decision. Our local firm can offer the strength and experience necessary to meet the challenges at hand. In summary:

- We specialize in auditing government-assisted and nonprofit programs. Consequently, we are acutely aware of the operating and accounting problems inherent to such organizations and can provide competent professional services tailored to your needs.
- The management staff assigned to this engagement have the following audit experience:

	<u>Estimated Governmental or Nonprofit Experience</u>
Michael O'Connor, CPA	51,000 hours
June Nguyen, CPA	30,000 hours

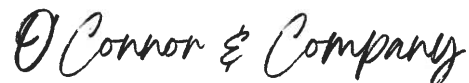
- The lead auditor on this engagement will be Mr. Michael A. O'Connor, CPA. Mr. O'Connor is a member of the California State Municipal Finance Officers Association and Government Finance Officers Association. He is also a member of the GFOA Special Review Committee. Mr. O'Connor has reviewed or prepared over 50 GFOA Certificated CAFR's and has been the lead auditor on over 300 single audits. He has also prepared over 100 TDA Audit Reports.
- Our Auditors have audited the following similar programs:
 - Highlands Recreation District
 - Marinwood Community Services District
 - Strawberry Park and Recreation District
 - Marin City Community Services District
 - Cameron Park Community Services District
 - Muir Beach Community Services District
 - Bel Marin Keys Community Services District
 - Humboldt Community Services District
 - Bodega Bay Public Utilities District
 - Contra Costa LAFCO
 - Marin LAFCO
 - Sonoma LAFCO
 - San Mateo LAFCO
 - San Diego LAFCO

- Our examination will include a list of comments to management regarding the present state of Salton Community Services District's accounting system. This document will recognize strengths of the Accounting Department as well as provide recommendations for improvement.
- The firm does not have any current projects that would prevent it from completing this engagement in a timely manner, and further, we are not committed to a project with Salton Community Services District that would constitute a conflict of interest or impair our independence.
- The firm is committed to performance within a reasonable time period; we estimate that the audit will be completed and a report issued by December, unless Salton Community Services District would like the audit completed sooner.
- This proposal is firm for 60 days.
- The firm maintains the following Insurance.
 - General Liability \$1,000,000 Limit
 - Professional Liability \$1,000,000 Limit
 - Workers Compensation As required by state law
- The individuals authorized to make representations and bind the firm are:

Michael O'Connor, CPA
O'Connor & Company
1101 Fifth Avenue, Suite 360
San Rafael, CA 94901
Telephone: (415) 457-1215, Fax: (415) 457-6735
E-mail: michael@maocpa.com

We appreciate the opportunity to present this proposal and look forward to becoming more familiar with Salton Community Services District. We want your business and are making a personal and professional commitment to provide you the highest quality of services available.

Sincerely,

A handwritten signature in black ink that reads "O'Connor & Company". The script is fluid and cursive, with the first letters of "O'Connor" and "Company" being capitalized and prominent.

O'Connor & Company

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Firm Profile

Structure

O'Connor & Company is a certified public accounting firm located at 1101 Fifth Avenue, San Rafael, California. Established in 2023 with Ralph Ricciardi's support after he retired and closed down R.J. Ricciardi, Inc. CPAs, the firm is committed to providing clients with the finest quality of accounting services available. In particular, we have developed significant expertise in auditing governmental and nonprofit entities, and a comprehensive understanding of the issues and challenges facing the financial and accounting personnel of such organizations. Furthermore, the firm's staff have an excellent reputation for technical assistance and cooperation with the auditee's staff.

The firm's total staff is 9 professionals and the management staff consists of the following individuals:

Michael A. O'Connor, CPA, Director
June Nguyen, CPA Audit Director
Matt Mingram, Audit Manager
Ian McGraw, CPA Audit Supervisor

The firm and all key professional staff assigned are properly licensed to practice in California. We believe that continuity of audit personnel and institutional knowledge are instrumental in providing a quality audit. The lead auditor on this engagement has been working as an auditor for 38 years and will be committed in serving Salton Community Services District for the term of this agreement. References and continuing education are provided at the back. We understand Salton Community Services District reserves the right to request replacement of any members of the auditing team at any time. Salton Community Services District will also be notified in advance of any changes made by us concerning the make-up of the auditing team after the work has begun. We strive to provide staff continuity and institutional knowledge to our clients.

Range of Services

The firm offers a full range of accounting services including tax preparation (for both nonprofit and for-profit clients), management consulting, general accounting, and auditing. Each of these areas will be of value to Salton Community Services District, in particular our industry expertise in auditing federally-assisted programs.

Quality Review

The firm was established in January 2023, and as such will undergo its first quality review at 18-months as required by the A.I.C.P.A. and Government Audit Standards.

Small Business Concern

The firm meets both Federal and State small business concern qualifications.

Mandatory Criteria

• Licensing

O'Connor & Company is a properly certified public accounting firm in California. In addition, our firm meets the independence standards of the GAO, *Standards for Audit of Governmental Organizations, Programs, Activities and Functions* (2003 Revision) with regard to Salton Community Services District.

California CPA Corporate License number	COR 9263
Federal Identification number	88-3469983
California State Business number	5163781

• Record of Excellence

The firm meets all qualifications and requirements imposed by the California State Board of Accountancy.

Further, the firm and its staff affirm that:

- We have no record of substandard work.
- We have not been debarred or suspended.
- We are not under review for debarment or suspension.
- There is no disciplinary action being taken or pending against the firm during the past 3 years with state regulatory bodies or professional organizations, nor has there been any pending or settled litigation within the past 3 years.

Approach to the Examination

Audit Objective

The objective of the work to be performed under the agreement will be the examination and expression of an opinion on Salton Community Services District's financial statements for the years ending June 30, 2021, 2022, and 2023.

We will also assist in preparation and review of year-end closing entries and adjustments. Such an examination is subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered which require extended services, we will promptly advise the requester. Finally, no extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement. The examination will be performed in accordance with U.S. generally accepted auditing standards and will include auditing procedures to ensure that all laws and regulations have been complied with during the fiscal year. In addition, the examination will be performed in accordance with the provisions of: (1) *Standards for Audits of Governmental Organizations, Programs, Activities, and Functions* promulgated by the Comptroller General of the United States, which pertain to financial and compliance audits; and (2) *State of California Controller's Minimum Audit Requirements and Reporting Guidelines for Special Districts*.

Work Plan

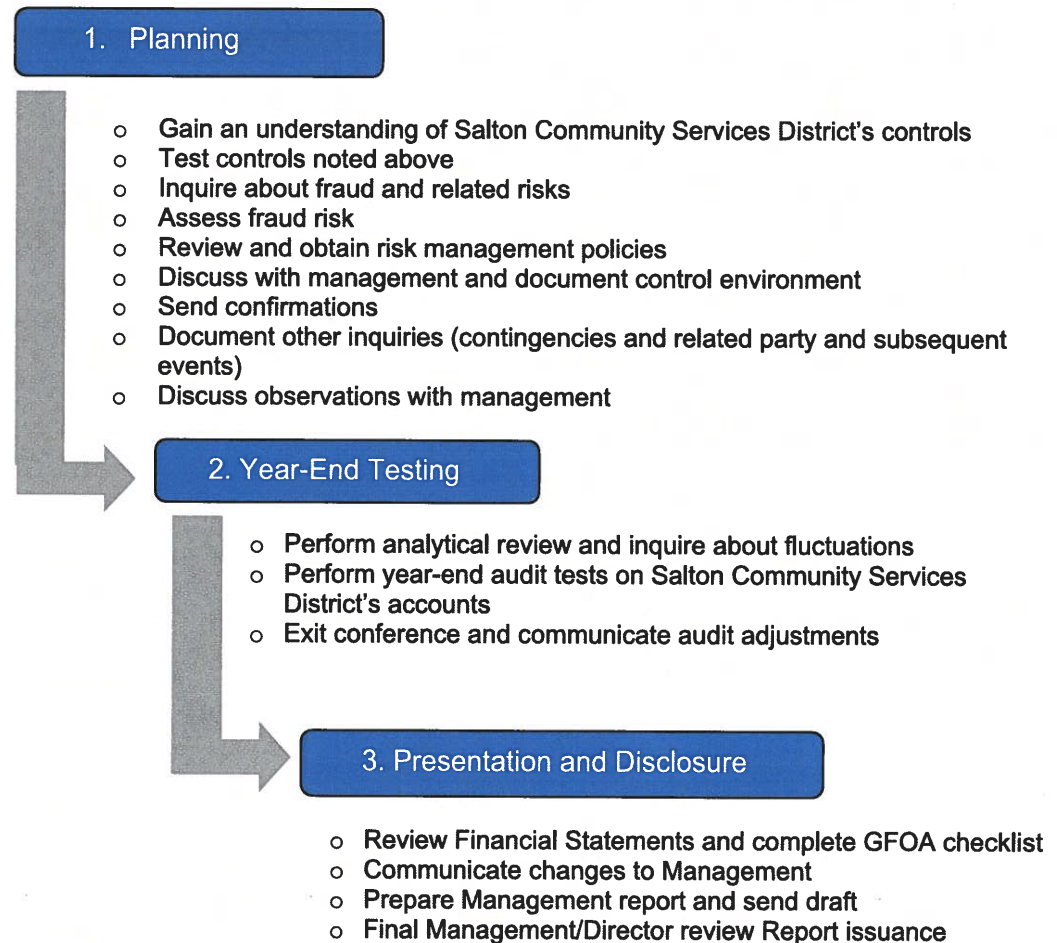
Advance planning is the key to any successful engagement. In relation to other firms involved in audits, we believe we provide for a higher proportion of director's time in planning the engagement. With careful and extensive planning, we tailor our audit program to fit the unique aspects of each client. Through this means, we are able to better target our audit work, get to the core of accounting issues and systems, and thus provide more meaningful information to our clients.

The first step in the planning process is the preparation of a time line and work plan by significant segments. This schedule appears subsequently, encompassing the time period from September through November. Upon award of the engagement, we solicit additional input from the client and preliminarily evaluate and become familiar with their accounting system. We then revise the work plan to include details and specifics to "map out" our approach to the audit. The refinement of the work plan is, however, a continual process which occurs throughout the audit.

An integral part of preliminary planning is the assignment of staff best qualified to work on the particular engagement. We foresee, in the course of the audit, a substantial amount of director's time spent on on-site supervision. These factors, combined with communication with Salton Community Services District, will facilitate the inclusion of new ideas and experience into the initial work plan.

Ultimately, this process leads to a quality audit that is performed in a timely and efficient manner.

Proposed Segmentation of the Audit Engagement



Salton Community Services District

Years Ending June 30

Work Plan by Significant Segments

	Sept	Oct	Nov	Hours
Planning				
Meet with client to discuss current year issues and audit work plan	x			2
Consult with management regarding internal control, computer and financial reporting. Review Salton Community Services District's organizational chart, current year audit objectives of Salton Community Services District, current litigation regarding Salton Community Services District, new Federal, State and local legislation affecting Salton Community Services District, material subsequent events, and review of prior year reports and findings.	x			8
Conduct Fraud Risk Assessment.	x			1
Compliance				
Document and evaluate significant accounting systems.	x			2
Perform all necessary compliance testing of Salton Community Services District using various checklists to cover the following areas: Petty cash, investments, cash, minutes, contracts, ordinances, revenue, receivables, service revenue, expenditures, accounts payable, payroll and related liabilities, inventories, property, equipment and capital expenditures, grants, single audit compliance and other pertinent areas.	x			10
Discuss interim findings with management.	x			1
Financial				
Perform year-end substantive testing including using tailored audit programs to test year end account balances, third party confirmations, verify material balances, Salton Community Services District compliance with its budget and additional compliance testing as needed.		x		45
Exit conference and discuss findings with management.		x		1
Prepare Draft Audit Reports and Financial Statements for Salton Community Services District.		x	x	40
Complete/issue Financial Reports and Management Letter.		x	x	2
Total Estimated Hours				112

Computer Assisted Auditing Techniques

We use Prosystems Fx Engagement auditing software, Microsoft Excel and Word, and Adobe Acrobat to prepare reports and to assist us with managing the trial balances, audits and creating reports. We use judgmental sampling not software to choose audit samples. Audit samples will be chosen judgmentally and haphazardly. The purpose of the test of compliance will be to meet single audit compliance requirements. Also to detect any weaknesses in the internal control system, risk of fraud, and material differences with account balances. We prefer to receive as much information as possible in an electronic format and provide a secure FTP site, if the client prefers not to use email.

Approach to Internal Control Structure

Audit staff will send Salton Community Services District an internal control questionnaire. The Audit Director will discuss with Salton Community Services District's staff the answers to the internal control questionnaire. The Director will type up the narrative on the various Salton Community Services District internal control cycles. Salton Community Services District's staff will review and make any changes to the narrative. The audit staff will then test the internal controls of the Salton Community Services District as noted in the narrative. Any findings or weaknesses will be discussed immediately with Salton Community Services District's staff and Alameda LAFCO will have an opportunity to respond.

Approach to Determining Laws and Regulations Subject to Audit Test Work

Review of government grant contracts and related laws and regulations, transportation development act Salton Community Services District, other laws and regulations and other areas of human resources GAAP, state and local government code, and any other applicable laws and regulations. Legal confirmations will be sent to attorneys Salton Community Services District does business with during the fiscal year.

Identification of Anticipated Potential Audit Problems

We do not foresee any at this time. However, we are happy to assist Salton Community Services District should any arise during the course of the audit.

New Accounting Laws and Principles

We will notify Salton Community Services District of any impending changes that will affect the audit, and assist them with implementation if necessary.

IT Controls Audit Procedures

- 1) Inquire about system controls;
- 2) Walk through system controls;
- 3) Review data input and reports generated;
- 4) Review approval of transactions and related reports; and
- 5) Observe Salton Community Services District staff's use of hardware and software.

Project Management and Experience

Engagement Team

The following is a synopsis of each team member's professional background. Detailed resumes are included in the appendix to this proposal.

Michael A. O'Connor, CPA, Director

Mr. O'Connor has over 38 years of accounting experience. His prior experience includes the audit of commercial entities as well as HUD projects and ten city and Special District audits. His current audit experience includes Transportation Commissions, Cities, Towns, Sanitation Districts, Community Services Districts, Retirement/Pension Plans, Fire Protection Districts, Local Agency Formation Commissions, Public Utility Districts, Head Start, NASA, NSF, Health and Human Services, Department of Labor, CSBG and various other funding streams. Mr. O'Connor will be the lead person and Project Manager for this project.

June Nguyen, CPA, Auditor

Ms. Nguyen will be available as CPA Audit Director working on this engagement. Her extensive auditing experience includes Head Start, Child Care, Pension Plans, JTPA, WIA, Low Income Energy Assistance Program (LIEAP), Community Services Block Grants, Community Development Block Grants, and various other nonprofit programs, as well as governmental agencies. She has experience in both the public and private accounting sectors.

Ian McGraw, CPA, Auditor

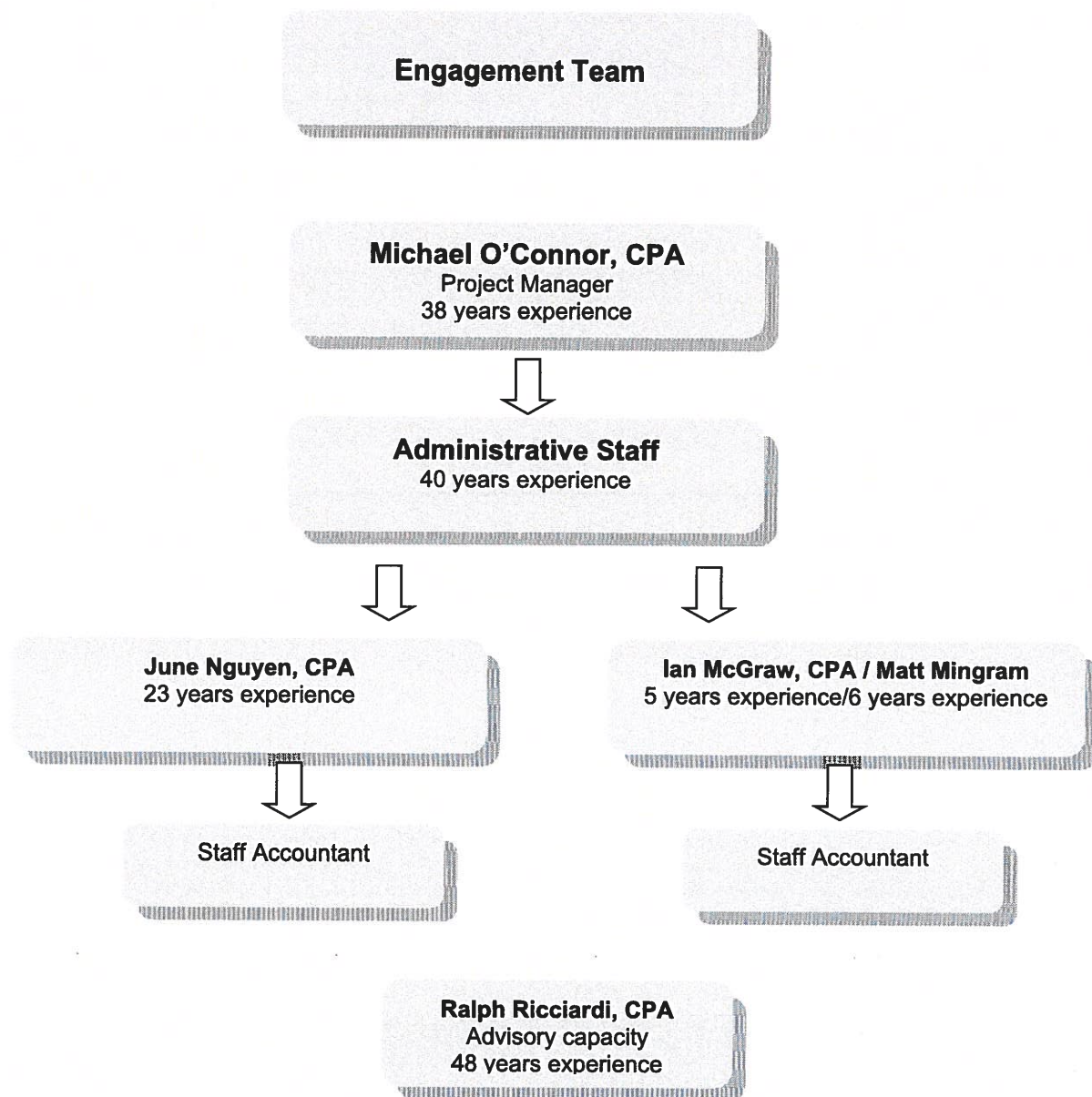
Mr. McGraw has over 5 years of auditing and tax experience, in addition to experience as a small business owner. He has performed financial audits for various non-profit organizations, partnerships, and corporations. He will be available to assist with tax preparation of nonprofit returns (if applicable) and for reviewing reports and audit documentation.

Matt Mingram, Auditor

Mr. Mingram has over 6 years of auditing and tax experience. He has performed complex financial audits for various governmental agencies, non-profit organizations. He will be available to assist with the audit, tax preparation of nonprofit returns (if applicable) and for reviewing reports and audit documentation.

Ralph J. Ricciardi, CPA

Mr. Ricciardi has over 48 years of accounting experience, most of which is in auditing federally-assisted and nonprofit programs, he offers the highest degree of expertise in the industry. His experience includes, more specifically: indirect cost allocation plans, contract compliance, OJT contracting, fixed unit price contracts, and performance-based contracts. Ralph Ricciardi will be available in a consulting capacity.



Similar Engagements with Other Government Entities Performed within the Past 5 Years

■ Marinwood Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 62
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client contact: Erik Dreikosen, General Manager
Phone number: (415) 479-7751

■ Highlands Recreation District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 74
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Naomi Kawakita, General Manager
Phone Number: (650) 341-4251

■ Strawberry Recreation District

Scope: Basic Financial Statements
Audit Year: 6/30/21
Total Hours: 77
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Nancy Shapiro, District Manager
Phone Number: (415) 383-6494

■ Cameron Park Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/21
Total Hours: 163.25
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Christina Greek, General Manager
Phone Number: (530) 677-2231

■ Bel Marin Keys Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 93
Partner: June Nguyen, CPA
CAFR Yes/No: No
Client Contact: Noemi Camargo-Martinez, District Manager
Phone Number: (415) 883-4222

Similar Engagements with Other Government Entities Performed within the Past 5 Years *(continued)*

■ Humboldt Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 85.5
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Michael Montag, Finance Manager
Phone Number: (707) 443-4550

■ City of Fortuna

Scope: Basic Financial Statements, State Controller's Report;
Appropriations limit
Audit Year: 6/30/21
Total Hours: 210.5
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Aaron Felmlee, Director of Finance
Phone Number: (707) 725-1402

■ City of Calistoga

Scope: Basic Financial Statements, CAFR, SAR, Local Transportation Audit,
Measure A Funds Compliance, Appropriations limit review
Audit Year: 6/30/22
Total Hours: 204.25
Partner: Michael O'Connor, CPA
CAFR Yes/No: Yes
Client Contact: Administrative Services Director
Phone Number: (707) 942-2803

Ancillary Services

In addition to being a full-service accounting firm, over the years our staff have obtained certain areas of expertise. First and foremost, in setting us apart from other firms is our vast experience in the auditing of federally-assisted programs. However, other services, in which we have accomplished a high degree of proficiency, follow:

Internal Control System Review

Because of our experience with nonprofit and Federal grant auditing, we have the ability to review internal control systems from the standpoint of "materiality" vis-a-vis the almost endless list of compliance control systems required by Federal and State funding sources. For this reason, we feel we are in a somewhat unique position to review and evaluate internal control systems of governmental entities and nonprofit clients and issue an opinion on them.

Indirect Cost Allocation Plans

We have been helpful to a number of our clients in the development, implementation, and/or review of Indirect Cost Allocation Plans.

Fixed Unit Price Contracts / Performance Based Contracts

Our firm has several clients that are subject to both fixed unit and performance based contracts. These contracts can be complex; we can offer the know-how and experience to assist in their development.

Computer Conversions

We can offer assistance in EDP systems conversions as well as pre-audit assistance to determine if computer installation/conversion was satisfactorily accomplished. We have facilitated conversions for a number of our clients, and would be pleased to provide such services to you when and if they are needed.

Close-out Report Reconciliations

Funding sources frequently express disappointment in the limited financial information they receive from the Schedule of Federal Financial Assistance (Single Audit Report). They ask for additional information regarding a reconciliation between the Schedule of Federal Financial Assistance and the Funding Agency's Close-out Report. We have provided many clients with special reporting sections in their audit report that satisfy this request and/or respond to special requirements with which the Agency must comply. We believe that this valuable service is essential in maintaining good relations between our clients and their funding sources.

Staff Resumés

Michael A. O'Connor, CPA

President (License 1990 55781E)

Personal Data

A native of Novato, Michael obtained his CPA License in May of 1990. Mr. O'Connor is a member of the Government Finance Officers Association of the United States, American Institute of Certified Public Accountants, and the California Society of CPA's. After working for R.J. Ricciardi, Inc. for over 30 years, upon Ralph Ricciardi's retirement announcement and with his encouragement and support, Michael started his own firm in 2022.

Education

Mr. O'Connor graduated from St. Mary's College in 1987, receiving a Bachelor's Degree in Business Administration with an emphasis in Accounting.

Experience

In 1987, Mr. O'Connor accepted a position with Seiler and Company in Redwood City, California. At that time, he worked on Housing and Urban Development audits as well as audits of various commercial entities.

From 1989 through March, 1991, he served as a Senior Accountant for C.G. Uhlenberg & Company in Redwood City, California. During this time Mr. O'Connor supervised audits of the following:

- City of Campbell (Awarded the GFOA and CSMFO Certificate of Achievement)
- City of Cupertino
- City of Menlo Park (Awarded the GFOA and CSMFO Certificate of Achievement)
- City of Pittsburg (Awarded the GFOA and CSMFO Certificate of Achievement)
- City of Redwood City
- City of San Bruno
- Purisma Hills Water District
- Sausalito and Marin City Sanitary District
- South Bay Systems Authority
- Dublin/San Ramon Services District
- The North Marin Water District
- The Town of Atherton
- The Town of Los Altos Hills (Awarded the GFOA and CSMFO Certificate of Achievement)
- The Town of Portola Valley
- The Town of Woodside

From 1991-2022 he worked with R.J. Ricciardi, Inc. Certified Public Accountants. During that period Mr. O'Connor successfully built the Government auditing side of the practice, while continuing to hone his nonprofit auditing skills. His audit experience included:

Municipalities and Special Districts

- Alameda Resource Conservation District
- Almonte Sanitary District
- Alto Sanitary District
- Amador County Transportation Commission
- Bel Marin Keys Community Services District
- Bay Public Utilities District
- Bolinas Community Public Utility District
- Cameron Park Community Services District

Mr. O'Connor's audit experience (continued)

Municipalities and Special Districts (continued)

- City of Alturas
- City of Amador
- City of Calistoga
- City of Crescent City
- City of Fortuna
- City of Gustine
- City of Livingston
- City of Monterey
- City of Newman
- City of Patterson
- City of Rio Dell
- City of Willits
- Alameda LAFCO
- County of Modoc
- Norte Local Transportation Commission
- Diamond Springs-El Dorado County Fire Protection Agency
- Highlands Recreation District
- Homestead Valley Sanitary District
- Humboldt Bay Community Services District
- Humboldt Bay Municipal Water District
- Indian Valley Community Services District
- Inverness Public Utility District
- Kentfield Fire Protection District
- Livermore-Amador Valley Water Management Agency
- Marin City Community Services District
- Marin General Services Authority
- Marin Healthcare District
- Marinwood Community Services District
- Mendocino Council of Governments
- Mendocino Transit Authority
- Muir Beach Community Services District
- Napa County Mosquito Abatement District
- River Reclamation District
- North of the River Recreation District
- Placer County Transportation Planning Agency
- Pleasant Hill Recreation and Park District
- Pleasant Hill Senior's Club
- Redwood Coast Transit Authority
- Ross Valley Fire District
- San Mateo County Resource Conservation District
- Sonoma Resource Conservation District
- Southern Marin Emergency Medical Paramedic System
- Southern Marin Fire Protection District
- Regional Transit
- Recreation District
- Tehama County Transportation Commission
- Timber Cove County Water District
- Town of Colma
- Town of San Anselmo
- Transportation Authority of Marin
- Ukiah Valley Sanitation District
- Yolo County Resource Conservation District

Mr. O'Connor's audit experience (continued)

Municipalities and Special Districts (continued)

LAFCOs

- Contra Costa LAFCO
- Marin LAFCO
- San Diego LAFCO
- San Mateo LAFCO
- Sonoma LAFCO

Child Care Programs / Head Start

- Child Family and Community Services
- Community Action Marin
- Institute for Human and Social Development
- Sierra Cascade Family Opportunities WIOA/JTPA Programs
- Community Services and Employment Training
- Mother Lode Job Training Agency
- Plumas Job Training Center
- Proteus Inc.
- San Luis Obispo PIC

CSBG /CDBG/ECIP/LIHEAP

- Community Action Marin
- Community Services and Employment Training
- Proteus Inc.

Scientific Research

- American Technology Alliances (NASA, Commercial)
- Molecular Research Institute (NASA, NIH, Commercial)
- SETI Institute (NASA, NSF, other)

Pension Plan Audits

- California Autism Foundation
- Child Start Inc.
- Community Action Commission of Santa Barbara County
- Community Action Marin
- Consumer Credit Counseling Services of San Francisco
- Proteus, Inc.
- Resort at Indian Springs

Other Nonprofits

- Bay Institute of San Francisco
- California Maritime Academy Foundation
- Family Service Agency of Marin
- The Friends of Photography
- Lassen Economic Development Corp
- MariNet
- Marin Professional Firefighters
- MATRIX
- National Poetry Association
- Prison Law Office
- Support for Families of Children with Disabilities
- Training Employment and Community Help, Inc.
- Helping All People

June Nguyen, CPA

Auditor (License 2004 89110)

Personal Data

Ms. Nguyen is a resident of Sonoma County. She has over 20 years of auditing experience. Ms. Nguyen has experience in public auditing with a strong focus on Child Care and Pension Plan audits with a high level of complexity.

Education

She has a Bachelor's Degree in Business Administration with an emphasis in Accounting from Sonoma State University.

Experience

Ms. Nguyen's experience in auditing includes, but is not limited to:

Child Care Programs/ Head Start

- Child, Family & Community Services, Inc.
- Community Action Commission of Santa Barbara County
- Community Action Marin
- Community Action of Napa Valley
- Community Action Partnership of Sonoma County
- Kings Community Action Organization

Municipalities and Special Districts

- Area 12 Agency on Aging
- Bel Marin Keys Community Services District
- Alameda LAFCO
- Ukiah Valley Sanitation District

JTPA Programs

- Mendocino Private Industry Council, Inc.
- Proteus, Inc.
- Siskiyou Training and Employment Program, Inc.
- San Diego Workforce Partnership

CSBG/CDBG/ECIP/LIHEAP

- Proteus, Inc.
- The Ford Street Project
- Community Action Marin
- Community Services & Employment Training
- Community Action Commission of Santa Barbara County

Pension Plan Audits

- Community Action Marin
- California Autism Foundation
- Child, Family & Community Services, Inc.
- Child Start Inc.
- Community Action Commission of Santa Barbara County
- Community Action Marin
- Consumer Credit Counseling Services of San Francisco
- Institute of Human & Social Development
- Proteus, Inc.
- Resort at Indian Springs
- San Mateo County Event Center

Ms. Nguyen's audit experience (continued)

NASA Funded/Scientific Programs

- Bay Area Environmental Research Institute

Other Nonprofits

- Ala Costa Centers
- Alameda Food Bank
- Associated Students of Sonoma State University
- Bloom
- California Autism Foundation
- California Maritime Academy Foundation
- California/Nevada Community Action
- Casa Allegra Community Services
- Community Action of Napa Valley
- Community Action Partnership of Sonoma County
- Community Care Management Corporation
- Community Support Network
- Consumer Credit Counseling Center of San Francisco
- Global Strategies
- Hospice of Napa Valley
- LeadersUp
- Marin Advocates for Children
- Marin Art Council
- Matrix Parent Network and Resource Center
- San Francisco Estuary Institute
- SF New Deal
- SFSU-Athletic Department
- Silicon Valley De-Bug
- Sonoma Student Union Corporation

Ian McGraw, CPA

Senior Auditor (License 2022 148747)

Personal Data

Mr. McGraw joined our firm with experience working in the public accounting sector at Vine Solutions, R.J. Ricciardi, Inc. Certified Public Accountants, Perotti & Carrade CPAs, as well as spending time in the private accounting side of the industry. Mr. McGraw also ran his own business for a 2 year period.

Education

He studied accounting at St. Mary's College and received a Master of Accountancy from Golden Gate University.

Experience

Mr. McGraw's public accounting experience includes both Governmental and Nonprofit work, such as:

Nonprofits/ Governmental Agencies

- Abraham Lincoln High School of San Francisco Alumni Association
- City of Nevada City
- City of Newman
- Contra Costa LAFCO
- Humboldt Community Services District
- Job Training Center of Tehama County
- Marin Recycling & Recovery Center
- MariNet
- Matrix
- Northern Rural Training and Employment Consortium
- Richmond Art Center
- Rural Human Services
- San Francisco Estuary Institute
- Seeds of Learning
- Sourcewise
- Sonoma LAFCO
- Sonoma Resource Conservation District
- Superior California Economic Development

Matthew Mingram

Senior Staff Auditor

Personal Data

Mr. Mingram joined our firm with experience working in the public accounting sector at Novogradac & Company, R.J. Ricciardi, Inc Certified Public Accountants, as well as spending time in the private accounting side of the industry.

Education

He studied accounting at Sonoma State University and received a post-graduate advanced accounting certification at Santa Clara University.

Experience

Mr. Mingram's public accounting experience includes both Governmental and Nonprofit work, such as:

Nonprofits

- Alameda Food Bank
- Alliance for Workforce Development
- Astronomical Society of the Pacific
- Big Brothers Big Sisters of the Bay Area
- Community Action Marin
- Community Action Napa Valley
- Community Support Network
- Earth Island Institute
- Family Resource Navigators
- Great Northern Services
- Jefferson Economic Development Institute
- Job Training Center of Tehama County
- Marin Professional Firefighters
- MariNet
- Matrix
- Northern Rural Training and Employment Consortium
- Oak Hill School
- Project Sanctuary
- Rhodes Residential Services
- Richmond Art Center
- Rural Human Services
- San Francisco Estuary Institute
- Seeds of Learning
- Shining Star Foundation, dba Star Academy
- Sourcewise
- Sonoma LAFCO
- Superior California Economic Development

Mr. Mingram's audit experience (continued)

Government Agencies

- Alto Sanitary District
- Bel Marin Keys Community Services District
- Bodega Bay Public Utilities District
- Bolinas Community Public Utility District
- City of Alturas
- City of Calistoga
- City of Fortuna
- City of Rio Dell
- Alameda LAFCO
- County of Modoc
- Highlands Recreation District
- Humboldt Bay Municipal Water District
- Inverness Public Utility District
- Marin County Public Works
- Marinwood Community Services District
- Mendocino Council of Government
- Mendocino Transit Authority
- Muir Beach Community Services District
- North of the River Recreation District
- Redwood Coast Transit Authority
- San Mateo County Resource Conservation District
- Southern Marin Emergency Medical Paramedic System
- Southern Marin Fire Protection District
- Strawberry Recreation District
- Tehama County Transportation Commission
- Town of Colma

Michelle Nguyen

Staff Auditor II

Personal Data

Ms. Nguyen is a resident of Alameda County. Ms. Nguyen came to us with over 2 years of experience in public auditing at R.J. Ricciardi, Inc. Certified Public Accountants, and additional experience at a small tech start-up as an accountant. Ms. Nguyen is adept with nonprofit tax/auditing and governmental auditing.

Education

She has a Bachelor's Degree in Business Administration & Accounting from San Jose State University.

Experience

Ms. Nguyen's experience in tax and auditing experience includes, but is not limited to:

Nonprofits

- Advance SF
- Ala Costa Centers
- Alameda Food Bank
- Bay Area Environmental Research Institute
- California Maritime Academy Foundation
- Casa Allegra Community Services
- Community Care Management Corporation
- Community Action of Napa Valley
- Family Resource Navigators
- Ford Street Project
- Freedom FWD
- Global Strategies
- Great Northern Services
- Institute for Human & Social Development
- Intercommunal Preschool
- JobTrain
- Marin Advocates for Children
- Marin District Attorney's Office
- Pleasant Hill Senior Center
- Project Sanctuary
- SF New Deal
- Silicon Valley De-Bug
- Support for Families of Children with Disabilities

Government Agencies

- City of Alturas
- City of Fortuna
- City of Gustine
- City of Newman
- Humboldt Bay Municipal Water District
- Humboldt Community Services District
- Marin Professional Firefighters
- Mendocino Council of Governments
- Muir Beach Community Services District
- North of the River Recreation District
- Pleasant Hill Recreation and Park District

Ms. Nguyen's audit experience (continued)

- Redwood Coast Transit Authority
- San Diego LAFCO
- Sonoma LAFCO
- Southern Marin Emergency Paramedic Services
- Strawberry Recreation District
- Town of Colma
- Trinity Resource Conservation District

Education and Training

Education and Training

Michael O'Connor, CPA

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Data Portal: Annual Debt Transparency Report Tutorial	2023	1.5
Accountants Liability: Balancing Risk and Reward (A&A Focus)	2022	4
Not-for-Profit Organizations Virtual Conference	2022	8
Governmental Accounting and Auditing Virtual Conference	2022	8
Fundamentals of Single Audit	2022	8
Governmental Accounting & Auditing Conference	2021	8
California Regulatory Review for CPAs-RRS-014-0414	2021	2
Risk Assessment Deep Dive: How to Avoid Common Missteps	2021	3.5
GASB Basic Financial Statements for State and Local Governments	2021	8
Nonprofit Accounting and Auditing Update	2021	8
Not-for-Profit Organizations Conference	2020	8
Governmental Accounting and Auditing Conference	2020	9
Transit Operator Financial Transactions Report Training	2019	3
Governmental Accounting and Auditing Conference	2019	8.5
Accounting Fraud	2019	8

June Nguyen, CPA

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Not-for-Profit Organizations Conference	2020	9
Ethics for California	2020	4
Auditing: The Compilation and Review Standards: SSARS No. 21-24	2020	10
Computer and Data Security Basics for the CPA	2020	1
California Regulatory Review for CPAs – RRS-014-0414	2020	2
Not-for-Profit Organizations Conference	2019	8
Employee Benefit Plans Annual Audit Conference	2019	8
New Yellow Book: An Effective Implementation	2019	2
Controls Over Compliance: An Advanced Discussion	2019	2
Nonprofit Update	2019	4
Governmental Accounting and Auditing Conference	2019	8.5
Accounting Fraud Webcast	2019	8
Government Auditing: A Complete Guide to Yellow Book	2019	11

Ian McGraw

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Accountants Liability: Balancing Risk and Reward (A&A Focus)	2023	4
Implementing and Maintaining and Internal Control System	2021	8
Leases: Topic 842 in Depth	2021	8
Not-for-Profit Organizations Virtual Conference	2022	8
Introduction to Government Accounting	2022	2

Matt Mingram

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Governmental Accounting & Auditing Conference	2022	8
Governmental Accounting & Auditing Conference	2021	10
Government Auditing" A Complete Guide to Yellow Book - Why, What and How	2021	11
Fraud and Small Business	2021	5
Not-for-Profit Organizations Conference	2020	9
Not-for-Profit Organizations Conference	2019	8
Cost Principles for State and Local Governments and Nonprofit Organizations	2019	8
Not-for-Profit Organizations Conference	2019	8

References

References

The best recommendations a CPA firm can have are those of existing clients. We are, therefore, including a partial list of references and encourage you to contact them.

ORGANIZATION/CONTACT

TELEPHONE/EMAIL

Humboldt Community Services District
Michael Montag

(707) 443-4558
FM@humboldtcsd.org

Highlands Recreation District
Naomi Kawakita

(650) 341-4251
naomik@highlandsrec.ca.gov

Marinwood Community Services District
Eric Dreikosen

(415) 479-7751
edreikosen@marinwood.org

Bel Marin Keys Community Services District
Noemi Camargo-Martinez

(415) 883-4222
NCamargo@bmkcsd.us

Bodega Bay Public Utilities District
Jan Ames

(707) 875-3332
j.ames@bodegabaypud.com

Contra Costa LAFCO
Lou Ann Texeira

(925) 313-7131
louann.Teixeira@lafco.cccounty.us

San Diego LAFCO
Keene Simonds

(619) 321-3380
keene.simonds@sdcounty.ca.gov

Sonoma LAFCO
Cynthia Olson

(707) 565-3780
cynthia.olson@sonoma-county.org



1101 FIFTH AVENUE, SUITE 360
SAN RAFAEL, CA 94901
H. (415) 457-1215
FAX. (415) 457-6735
www.maocpa.com

February 17, 2023

Ken Pun, CPA, CGMA
Salton Community Services District
1209 Van Buren Ave., Suite 1
Salton City, CA 92275
Email: ken.pun@pungroup.com

Dear Ken Pun:

We understand the importance of price in the decision you are now making, and have based our fee on our best estimates of time and out-of-pocket expenses.

Our estimate assumes that Salton Community Services District's personnel will provide us with all information we request in our Client Participation List, in the format requested, and send it to us 30 days prior to scheduling the audit field work. If you have insufficient personnel or time to prepare these items, we can assist you in this area and we will discuss with you the additional time required and estimated fee for these services.

We believe that our proposal fee is both reasonable and fair. We are prepared to discuss it further with you should you have any concern in this area.

Sincerely,

O'Connor & Company

Attachments (2)

- Attachment A: Audit Work Cost Proposal
- Attachment B: Hourly Rates and Maximum Fee

*Salton Community Services District
Proposal for Auditing Services*

ATTACHMENT A

Audit Cost Proposal

	<u>Hours</u>	<u>Rates</u>	<u>Estimated amount</u>
Director	34	\$ 200	\$ 6,800
Audit Director/Reviewer	5	150	750
Audit Supervisor	56	120	6,720
Senior Accountant	7	100	700
Admin	10	100	1,000
	<u>112</u>		<u>15,970</u>
Travel, out-of-pocket expenses, etc.			<u>1,030</u>
Estimated Audit Fees for June 30, 2021			<u>\$ 17,000</u>
Estimated Audit Fees for June 30, 2022			<u>\$ 17,000</u>
Estimated Audit Fees for June 30, 2023			<u>\$ 17,000</u>
Estimated Audit Fees for June 30, 2024			<u>\$ 17,000</u>
Estimated Audit Fees for June 30, 2025			<u>\$ 17,000</u>

All-Inclusive Fee Breakdown

Annual Financial Statements	\$ 13,770
Agreed-Upon Procedures Applied to Appropriations Limit	2,000
AU-C 260 Communications with Those Charged with Governance Letter	200
Out-of-pocket Cost	<u>1,030</u>
All-Inclusive Fee, each audit year	<u>\$ 17,000</u>

**Expenses and incidentals, such as mileage and travel are charged each month with billing that includes the total for all services and expenses. These costs are included in the total audit fees.*

*Salton Community Services District
Proposal for Auditing Services*

ATTACHMENT B

**Our Hourly Rates and Maximum
Fee to Perform this Engagement**

The audit fees assume reasonable access to O'Connor & Company professional staff at no additional cost throughout the fiscal year. This includes time that we may spend answering technical questions related to the audit. The fees contemplate that the books will be closed and ready for audit, that substantially all adjusting entries will be made by Salton Community Services District staff prior to the start of final fieldwork, which Salton Community Services District staff will provide supporting schedules and reconciliations for all significant asset and liability balances.

If additional time is needed for us to assist Salton Community Services District in the resolution or investigation of accounting errors, discrepancies, or reconciliation issues, assistance in the preparation of year end schedules, to research accounting questions unrelated to the audit, or to reflect in our work papers entries made after the start of the audit, we will perform such additional work at our standard hourly rates.



**PROPOSAL TO PROVIDE
PROPOSITION 218 NOTICE MAILING SERVICES
FOR SEWER SERVICE RATE INCREASES**

SALTON COMMUNITY SERVICES DISTRICT

REVISED MARCH 8, 2023

KOPPEL & GRUBER
PUBLIC FINANCE

334 VIA VERA CRUZ, SUITE 256
SAN MARCOS
CALIFORNIA 92078

T. 760.510.0290
F. 760.510.0288



March 8, 2023

Emmanuel Ramos
Interim General Manager
Salton Community Services District
2098 Thomas R. Cannell Road
Salton City, CA 92275

**RE: PROPOSAL TO PROVIDE PROPOSITION 218 NOTICE MAILING SERVICES FOR SEWER
SERVICE RATE INCREASES FOR THE SALTON COMMUNITY SERVICES DISTRICT**

Dear Mr. Ramos:

Koppel & Gruber Public Finance is pleased to present our proposal to assist the Salton Community Services District ("District") with services related to increasing the existing sewer rates ("Rates") in accordance with Proposition 218. *Additionally, we are proposing a discount on our pricing from our original February 28, 2023 proposal.*

For the District, I will act as project manager. I will be the District's day-to-day contact and will be responsible for accurate and timely delivery of work product. Scott Koppel and Douglas Floyd will provide analytical assistance on the project.

We understand time is the District's most precious resource and it is our objective to provide you with high-quality, hands-on service to minimize the District's time spent on the project. We look forward to assisting the District with this important project. Please feel free to contact me if you have questions at (760) 510-0290 or lyn@kgpf.net.

Sincerely,

A handwritten signature in blue ink that reads 'Lyn Gruber'.

Lyn Gruber

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I. PROJECT UNDERSTANDING

We understand that Salton Community Services District (“District”) has determined that Sewer Service Rates (“Rates”) will need to be increased starting in Fiscal Year 2023/2024 and then the next four years. Therefore, the District will be completing a protest procedure. Koppel & Gruber Public Finance (“K&G Public Finance”) has been assisting the District with the required noticing for rate increases since 2010.

In order to increase the Rates, the District will need to follow the procedural requirements of Proposition 218. In July 2006, the California Supreme Court decided the *Bighorn-Desert View Water Agency v. Beringson* case and held that for Rates charged based on consumption, public agencies must comply with the noticing requirements of Proposition 218 and the majority protest procedures (more than half of the property owners subject to the Rate increase would need to provide some sort of written protest to the Rate increase) and therefore do not require an actual ballot. However, the District has determined that they will also provide a protest notice to each of the parcels subject to the charge.

It is critical to utilize the most up to date County data for property ownership information. Therefore we would propose using the 2022/2023 Secured Roll that was made available in July 2022 and update the secured roll with additional information that the District may have available.

For a mailing of this size, we will utilize a full service mailing house to print and mail the Notices. The proofs will be reviewed by K&G Public Finance as well as reviewed and approved by the District. Additionally, their software verifies addresses, presorts zip codes and allows the District to pay the lowest possible 1st class postage rates. This is the same mailing house we have utilized on past Rate increases we have assisted the District.

II. SCOPE OF SERVICES

Based on the above Project Understanding, Koppel & Gruber Public Finance (“K&G Public Finance”) will perform the following scope of services:

A. Public Hearing Notice Mailing

1. Manage the Proposition 218 Notice mailing process.
2. Prepare a mailing database of property owners that are connected to the sewer system using the County of Imperial 2022 Secured Roll. Each parcel will receive its own notice, therefore owners of multiple parcels will receive a notice for each parcel.
3. Review the Proposition 218 Notice as provided by the District.
4. Prepare a mailing envelope in compliance with Proposition 218.
5. Prepare a protest form with parcel specific information.
6. Coordinate with the printing and mailing house in preparing the Proposition 218 Notices, and properly merging the property owner name and mailing address. Review

all proofs of the Proposition 218 notice prior to printing and mailing. Proposition 218 requires the Notices be mailed using 1st Class postage.

B. Optional

The following scope items are optional and priced separately in the fee table.

1. Translation of the notice and protest form into Spanish. Our translation will be sent to the District for review and approval.
2. Attend the public hearing with the Board. Offer testimony regarding the mailing of the Notice of Public Hearing and Protest Form. Tabulate returned Protest Forms at the close of the public hearing. Provide the District the tabulation results.

The tabulation is done under the supervision of the District staff and in view of the public for transparency. We ask that a member of the District staff be present while the tabulation is in progress and that if the tabulation needs to be stopped, that the Protest Forms be locked up in the District's custody.

C. Client Responsibility

In order to provide Notice mailing services we will need the following data from the District:

1. Proposition 218 Notice and Protest Form in final form

III. RESUMES

<p>LYN GRUBER Principal</p> <p>Project Manager</p> <p><i>Over 29 years' experience in public finance</i></p> <p><i>Expert insights and strategies on CFD formations</i></p>	<p>A seasoned professional with over twenty-nine (29) years of experience in public finance, Lyn focuses her attention on CFD formations, special projects, and Proposition 218 compliance. While consulting primarily with school districts and cities, she has formed hundreds of Mello-Roos Community Facilities Districts and maintenance assessment districts; including landscape and lighting, community services, benefit assessments, and CFDs that provide for police and fire services. Ms. Gruber is well known in the municipal finance community for her expert insights and strategies on CFD Formations and was selected to provide expert witness testimony regarding CFDs in a lawsuit filed in San Bernardino County. In addition, she has presented on CFDs at UCLA Extension classes and at the annual conferences for both the Municipal Management Analysts of Northern California (MMANC) and the Coalition for Adequate School Housing (CASH). Ms. Gruber is currently serving on the CASH Board of Directors. Ms. Gruber holds a Bachelor of Arts from California State University at San Bernardino.</p>
<p>SCOTT KOPPEL Principal</p> <p>Analytical Support</p> <p><i>Over 35 years' experience</i></p> <p><i>MBA from Cal State San Marcos</i></p>	<p>Scott has worked more than thirty-five (35) years as a consultant, financial analyst and accountant with public agencies throughout California. While serving as project manager, he specialized in the formation of 1913/1915 bonded assessment districts, CFDs and the refinancing of outstanding bond issues including the Marks Roos pooled structures. Mr. Koppel's expertise and knowledge of Proposition 218 has led to the successful formation of many maintenance districts including landscaping and lighting districts, benefit assessments and modifications of sewer, water and trash rates. Mr. Koppel has presented regarding Fire Benefit Assessments at the California Special Districts Association's (CSDA) Annual Conference and has been a frequent presenter on district administration at UCLA and UC Davis extension classes on Special Districts. Mr. Koppel holds an MBA from California State University San Marcos and a Bachelor of Arts degree in Business Administration from the University of Washington.</p>
<p>DOUGLAS FLOYD</p> <p>Project Manager</p> <p><i>Over 20 years of experience in public finance</i></p> <p><i>Specializes in ongoing Administration.</i></p>	<p>Douglas has over twenty (20) years' experience in public finance and nine years with K&G Public Finance. Douglas specializes in the ongoing administration of fixed assessments, municipal bond continuing disclosure and the preparation of fees studies. In addition, Douglas has assisted in the formation of several Mello-Roos Community Facilities Districts and maintenance assessment districts, including landscaping and lighting districts, and is experienced with the issuance and refinancing of land secured municipal bonds. Douglas graduated with honors from the University of California, Riverside, receiving a Bachelor of Science degree in Business Administration.</p>

IV. COMPENSATION

K&G Public Finance will bill based on hours performed on the project. Shown below is our proposed fee.

SERVICES	FEE
Proposition 218 Notice Mailing ¹	\$5,615
Translation of Notice and Protest Form (Optional)	\$540
Scanning of Protest Forms (Optional)	\$2,975
<i>Discount</i>	<i>(\$1,000)</i>
Total	\$8,130

¹Our fee includes the printing and mailing costs of 1,920 Proposition 218 Notice. The Proposition 218 Notice will include a black and white notice in English and Spanish of four pages each, an individualized protest form and a No. 10 mailing envelope, to the extent the notice changes significantly, our price may change.

Billing Structure

During the project, K&G Public Finance shall submit monthly invoices to the District providing details of services rendered and expenses incurred.

Additional Services

If authorized by the District, K&G Public Finance will provide additional services not included in the above scope of services at the hourly rates set forth in the table below unless otherwise agreed upon between the District and K&G Public Finance.

TITLE	RATE
Principal	\$240
Senior Associate	185
Associate	135
Production/Administration	85

DEPARTMENT OF WATER RESOURCES

P.O. BOX 942836
SACRAMENTO, CA 94236-0001
(916) 653-5791



1/9/2023

Emmanuel Ramos
Salton Community Services District
Post Office Box 5268
Thermal, CA 92275-5268

Dear Emmanuel Ramos:

The Department of Water Resources (DWR) obtained a Temporary Entry Permit (Permit) from SCSD to traverse District property to access potential project sites. A copy of the original TEP is attached which includes general project information.

Due to engineering constraints, DWR is pursuing an alternative access route. This new route would include two additional District parcels. The parcels are identified as Assessor's Parcel Numbers 017-150- 007 and 017-150-008. I have attached an exhibit showing the additional parcels. We are seeking to include these parcels in an amendment to the original TEP agreement.

Originally the plan included skirting around the south end of your facility. The new proposed access would traverse around the north side of the facility. No access is required into your facility itself.

In addition, it appears that SCSD has an easement for your main access road to your facilities. DWR and its contractors are looking to obtain approval from you to utilize this access road. This road appears to cross private property (Devcal Inc.). The owner claims that use is exclusive to SCSD as well as the Imperial Irrigation District (IID). We are also working with the owner and IID to obtain the rights necessary for access.

I have enclosed the proposed alternative access amendment. I would also like to discuss with you the possibility of using your primary access road.

If you agree to the terms, conditions, and provisions of the enclosed Amendment; please sign and date the Amendment and return to me in the enclosed prepaid envelope.

If you need additional information or would like to discuss this further, you may contact Allan Davis at (916) 718-1392, [Allan.Davis@ water.ca.gov](mailto:Allan.Davis@water.ca.gov).

Sincerely,

Allan Davis

Allan Davis
Supervising Right of Way Agent

Enclosures

- Temporary Entry Permit
- Amendment Parcels
- TEP Previously Executed
- Road Access Exhibit

Owner: Salton Community Services District

Project: Salton Sea Program
Assessor's Parcel Number(s):
017-150-007, 017-150-008

FIRST AMENDMENT TO TEMPORARY ENTRY PERMIT

This First Amendment to Temporary Entry Permit ("Amendment") is entered into by and between Salton Community Services District ("OWNER") and the Department of Water Resources ("DWR"). OWNER and DWR previously entered into that certain Temporary Entry Permit dated January 26, 2022 ("Permit"), under which OWNER granted permission to DWR, and its officers, employees, agents, and contractors, to perform air knife excavation and to utilize access roads from OWNER.

This Amendment includes adding two additional parcels to the original TEP as shown on the attached map. All other terms and conditions of the original TEP remain in effect.

In consideration of the mutual promises exchanged herein, OWNER and DWR wish to amend the Permit as set forth in this Amendment.

OWNER and DWR hereby amend the Permit as noted below:

Add Assessor's Parcel Numbers 017-150-007 and 017-150-008 as shown on the attached Exhibit.

Salton Community Services District
Post Office Box 5268
Thermal, CA 92275-5268

OWNER'S Signature

Date

ACCEPTED:

California Department of Water Resources

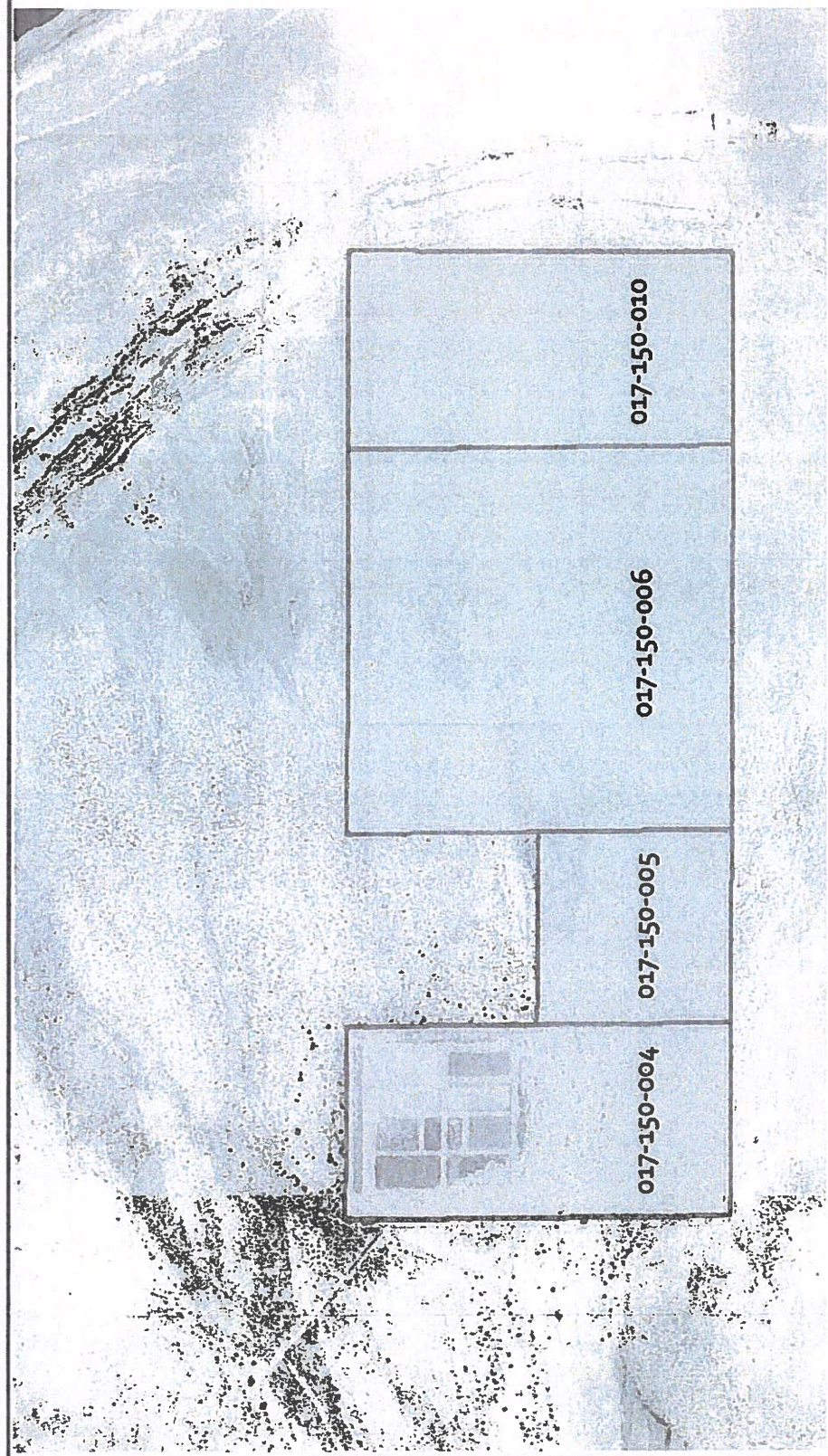
Allan Davis
Supervising Right of Way Agent

Date

Salton Community Services District
Proposed Additional Parcels per Amendment

Legend
Parcels Previously Obtained
Amendment Parcels





Parcel Exhibit



STATE OF CALIFORNIA
THE RESOURCES AGENCY

DEPARTMENT OF WATER RESOURCES
DIVISION OF ENGINEERING - REAL ESTATE BRANCH

This exhibit does not represent a Survey and is for informational purposes only

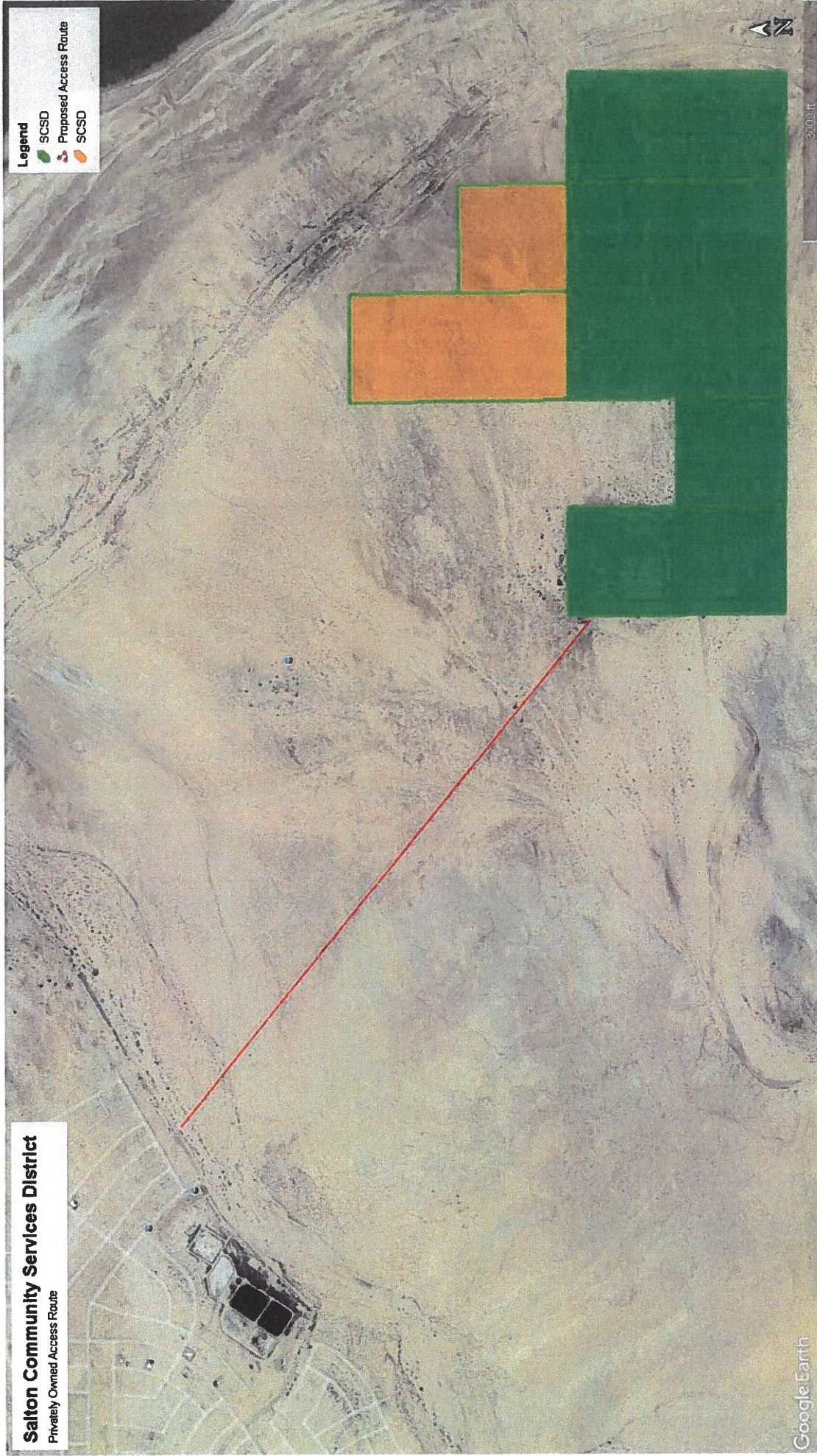


**SALTON SEA DUST SUPPRESSION
ACTION PLAN (DSAP)**

Salton Community Services District

Salton Community Services District
Privately Owned Access Route

- Legend**
- SCSD
 - Proposed Access Route
 - SCSD





WESTERN WATER WORKS SUPPLY COMPANY

5831 PINE AV CHINO HILLS, CA - 91709
PHONE: (909)597-7000 | FAX: (909)597-7050

INVOICE

CUST #: 19044

INVOICE #			
1406678-00			
PO #			
227126			
QUOTE #	PO DATE	INVOICE DT	PAGE #
0	03/07/23	03/09/23	1 of 1

BILL TO
SALTON COMMUNITY SERVICE DIST P O BOX 5268 1209 VAN BUREN AVE SALTON CITY, CA 92275

SHIP TO
SALTON COMMUNITY SERVICE DIST 2273 CLEVELAND AVE SALTON CITY, CA 92274

INSTRUCTIONS	SHIP POINT	VIA	SHIPPED	TERMS
PRE-CALL ROBERT (760)883-9302	COACHELLA	OUR TRUCK	03/08/23	NET 30 DAYS

CONTACT	ROBERT DUNNING
MOBILE PHONE	(760)883-9302
EMAIL	rdunning@saltoncsd.ca.gov

LN	PRODUCT AND DESCRIPTION	ORDERED	BO	SHIPPED	UM	PRICE	NET AMOUNT
-	***** DELIVERY HOURS 7:30 AM - 3:00 PM M-F *****						
1	SDR35-12 12 SDR35 PVC GRAVITY SEWER PIPE 20FT	500	0	500	FT	27.70	13850.00
3	PL-QT 1 QT PIPE LUBE	2	0	2	EA	8.50	17.00
2	Lines Total	Qty Shipped Total		502	Total		13867.00
					Taxes		1074.70
					Invoice Total		14941.70

Cash Discount

0.00 If Paid By 03/09/23

Smooth Running Jobs