

**A REGULAR MEETING
OF THE
SAN GABRIEL BASIN WATER QUALITY AUTHORITY
AT
1720 W. CAMERON AVENUE, SUITE 100
WEST COVINA, CALIFORNIA**

WEDNESDAY, FEBRUARY 21, 2024 AT 12:00 P.M.

Zoom Link:

<https://us06web.zoom.us/join/zoomlink/register/tZ0vdeqqrzwrHdGBhS-T0LpiufF4FRTtTTrq>

AGENDA

I. CALL TO ORDER **PAULSON**

II. PLEDGE OF ALLEGIANCE

III. REMOTE PARTICIPATION DECLARATION - AB 2449 **MORENO**
[Government Code Section 54953(f)]

- (a) Notification of Just Cause Remote Participation
- (b) Notification and Vote to Approve Emergency Circumstance Request
For Remote Participation

IV. ROLL CALL OF BOARD MEMBERS **MORENO**

Mark Paulson, Chairman	_____	_____	(alt)
Lynda Noriega, Vice-Chairwoman	_____	_____	(alt)
Valerie Munoz, Secretary	_____	_____	(alt)
Robert Gonzales, Treasurer	_____	_____	(alt)
Bob Kuhn	_____	_____	(alt)
Ed Chavez	_____	_____	(alt)
Robert DiPrimio	_____	_____	(alt)

V. PUBLIC COMMENTS (Agendized Matters Only): **PAULSON**

As provided under Government Code Section 54954.3, this time has been set aside for persons in the audience to provide comment or make inquiries on matters appearing on this Special Meeting agenda only. Please complete the appropriate request card and submit it to the Secretary, prior to the item being heard. A five-minute time limit on remarks is requested.

VI. ITEMS TOO LATE TO BE AGENDIZED - Recommended Action: **PAULSON**

Approve motion determining need to take action on item(s) which arose subsequent to posting of the Agenda (ROLL CALL VOTE: Adoption of this recommendation requires a two-thirds vote of the Board or, if less than two-thirds of Board members are present, a unanimous vote)

VII. PRESENTATION

“Presentation on Audited Financial Statements for Fiscal Year Ending June 30, 2023” [enc]

CANIEDA

VIII. CONSENT CALENDAR

PAULSON

(Consent items may all be approved by single motion) [enc]

- (a) Minutes for 1/17/24 Regular Board Meeting
- (b) Minutes for 2/13/24 Legislative/Public Information Committee Meeting
- (c) Minutes for 2/13/24 Administrative/Finance Committee Meeting
- (d) Ratification of Project Demands for January 24, 2024 to February 8, 2024
- (e) Demands on Administrative Fund for February 21, 2024
- (f) Demands on Project Fund for February 21, 2024

IX. COMMITTEE REPORTS

(These items may require action)

- (a) Legislative/Public Information Committee Report [enc]
- (b) Administrative/Finance Committee Report [enc]
 1. Discussion/Action Regarding Task Order to Avocet Environmental Inc. to Provide Design and Construction Management for the Whitmore Street Groundwater Remediation Facility Expansion Implementation Project [enc]

X. OTHER ACTION/INFORMATION ITEMS

PAULSON

(These items may require action)

- (a) Draft San Gabriel Basin Groundwater Quality Management and Remediation Plan “§406 Plan” for 2024 [enc]
 1. Presentation on Comments Received
 2. Adopt Plan for 2024
- (b) Discussion/Action Regarding the San Gabriel Valley Economic Partnership Annual Membership Renewal [enc]
 1. Approve Renewal for 2024
 2. Approve Demand No. E92156
- (c) Discussion/Action Regarding Draft of Audited Financial Statements for the Fiscal Year Ended June 30, 2023 [enc]

XI. PROJECT REPORTS

COLBY

(a) Treatment Plants:

- | | | |
|----|--------------------------------|---------------|
| 1. | Baldwin Park Operable Unit | <u>Status</u> |
| | • Arrow/Lante Well (Subarea 1) | Operational |
| | • Monrovia Wells | Operational |

	•	SGVWC B6 Plant	Operational
	•	SGVWC B5 Plant	Operational
	•	CDWC Well No. 14	Operational
	•	La Puente Valley County Water District	Operational
	•	VCWD Nixon	Operational
	•	VCWD Maine	Operational
2.		El Monte Operable Unit	
	•	Eastern Shallow Zone	Operational
	•	Eastern Deep Zone	Operational
	•	GSWC Encinita Plant	Operational
	•	Western Shallow Zone	Operational
3.		South El Monte Operable Unit	
	•	Whitmore Street. Ground Water Remediation Treatment Facility	Operational
	•	City of M.P. Well No. 5 VOC Treatment Facility	Operational
	•	City of M.P. Well No. 12 VOC Treatment Facility	Operational
	•	City of M.P. Well No. 15	Operational
	•	City of M.P. Well Nos. 1, 3, 10 VOC Treatment Facility	Operational
	•	GSWC Wells SG-1 & SG-2	Operational
	•	GSWC Garvey	Operational
	•	SGVWC Plant No. 8	Operational
	•	SGVWC Plant G4	Operational
4.		Puente Valley Operable Unit	
	•	Intermediate Zone	Construction
	•	SGVWC Plant B11	Operational
5.		Area 3 Operable Unit	
	•	City of Alhambra Phase 1	Operational
	•	City of Alhambra Phase 2	Operational
	•	City of South Pasadena Wilson	Operational
6.		Non-Operable Unit	
	•	City of Arcadia Longden	Operational
	•	City of Arcadia Live Oak	Operational
	•	City of Monrovia Tower 1&2	Operational
	•	City of Monrovia Tower 3&4	Operational
	•	SGVWC Plant 11	Operational

XII. ATTORNEY'S REPORT	PADILLA
XIII. LEGISLATIVE REPORT	MONARES
XIV. EXECUTIVE DIRECTOR'S REPORT	SCHOELLERMAN
XV. FUTURE AGENDA ITEMS	PAULSON
XVI. INFORMATION ITEMS [enc]	PAULSON

(a) San Gabriel Basin Water Calendar

XVII. FUTURE BOARD/COMMITTEE MEETINGS**PAULSON**

- (a) The next Administrative/Finance Committee Meeting was scheduled for Tuesday, March 12, 2024 at 10:00 a.m.
- (b) The next Legislative/Public Information Committee meeting was scheduled for Tuesday, March 12, 2024 at 9:00 a.m.
- (c) The next WQA Board meeting was scheduled for Wednesday, March 20, 2024 at 12:00 p.m.

XVIII. CLOSED SESSION**PAULSON**

- (a) Closed Session Pursuant to Government Code Section 54956.9(d)(1)
– Conference with Legal Counsel re: Existing Litigation - San Gabriel Basin Water Quality Authority v. 3M Company et al, USDC Case No. 2:23-av-55555-CIV

XIX. RECONVENE OPEN SESSION**PAULSON****XX. BOARD MEMBERS' COMMENTS/REPORTS****PAULSON****XXI. ADJOURNMENT****PAULSON**

Pursuant to Government Code section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than seventy-two (72) hours prior to the meeting will be available for public inspection in the lobby of the Authority's business office located at 1720 W. Cameron Ave., Suite 100, West Covina, CA 91790, during regular business hours. When practical, these public records will also be made available on the Authority's internet web site, accessible at www.wqa.com.

DRAFT

A REGULAR MEETING OF THE SAN GABRIEL BASIN WATER QUALITY AUTHORITY JANUARY 17, 2024 AT 12:00 P.M.

CALL TO ORDER	The Chairman called the regular meeting of the San Gabriel Basin Water Quality Authority to order and reviewed the actions anticipated on the agenda for the meeting.
REMOTE PARTICIPATION DECLARATION – AB 2449	None.
ROLL CALL OF BOARD MEMBERS	Mark Paulson, Lynda Noriega, Valerie Munoz, Jeffery Maloney (alternate), Bob Kuhn, Ed Chavez, and Robert DiPrimio
BOARD MEMBERS ABSENT	Robert Gonzales
STAFF MEMBERS PRESENT	Randy Schoellerman, Executive Director; Stephanie Moreno, Executive Assistant/Outreach Coordinator; Dan Colby, Assistant Executive Director/Senior Project Manager; Mary Saenz, Director of Finance; Jackie Montgomery, Admin/Accounting Assistant; Michelle Sanchez, Admin/Accounting Assistant (online); Richard Padilla, Legal Counsel
MEMBERS OF THE PUBLIC PRESENT	Gabriel Monares, The Monares Group
MEMBERS OF THE PUBLIC THAT PARTICIPATED VIA ONLINE/TELECONFERENCE	Mike Philips, California American Water; Lenet Pacheco, Valley County Water District; Denise Dolor, Orchard Dale Water District; Jose Velasco, Orchard Dale Water District
PUBLIC COMMENT	None.
ITEMS TOO LATE TO BE AGENDIZED	None.
ELECTION OF OFFICERS	<p>Mr. Kuhn made a motion to approve the following slate of officers for 2024:</p> <p>Chairman – Mark Paulson Vice-Chairwoman – Lynda Noriega Secretary – Valerie Munoz Treasurer – Robert Gonzales</p> <p>Mr. Chavez seconded the motion and it was unanimously approved.</p>

APPOINTMENT OF COMMITTEE MEMBERS

The Chairman requested that the committee assignments remain the same as the previous year:

Legislative/Public Information Committee-
Valerie Munoz, Robert Gonzales, and Bob Kuhn

Administrative/Finance Committee –
Mark Paulson, Lynda Noriega, and Robert DiPrimio

CONSENT CALENDAR

Ms. Moreno reported that there was a printing error on the list of demands and noted that the amended list of demands with the correct check numbers were provided for the Board.

Ms. Munoz moved to approve the consent calendar as presented. Mr. Kuhn seconded the motion, and it was approved with the following abstentions:

Mr. DiPrimio abstained from Project Demand No. E92114.

Ms. Noriega abstained from Project Demand No. E92115.

COMMITTEE REPORTS

Legislative/Public Information Committee Report

Mr. Schoellerman reported that the minutes for the committee meeting were enclosed for review.

Administrative/Finance Committee Report

Mr. Schoellerman reported that the minutes for the committee meeting were enclosed for review.

Discussion/Action Regarding Oliveras Madruga Law Organization Proposed Rate Adjustment

Mr. Schoellerman reported that WQA's general legal counsel, Oliveros Madruga Law Organization (OMLO), was retained in 2015. He indicated that since that time the firm has not increased their rates. He reported that OMLO is respectfully requesting an adjustment to their hourly rate schedule effective February 2024 with additional adjustments in July 2026 and July 2027. He made note of the inflationary pressures in costs since 2015 and worked with OLMO on the recommended hourly increases. He indicated that OLMO does not charge a monthly retainer and has provided outstanding, efficient legal services to the WQA. He reported that the Administrative/Finance Committee reviewed the proposed rate adjustments on January 8th and has recommended Board approval. He noted that the rate adjustments have been incorporated into the attached first amendment to OMLO's initial agreement. He also noted that the amendment updates the firm's current name.

Mr. Kuhn asked if the contract has an automatic renewal.

Mr. Padilla commented that the contract was indefinite and the firm could be terminated at any time with a 30-day notice.

After brief discussion, Mr. Kuhn moved to approve the proposed rate adjustment and the amended agreement with OMLO. Ms. Munoz seconded the motion and it was

unanimously approved.

Report on Cash and Investments

Ms. Saenz reviewed the quarterly report on cash and investments as of December 31, 2023. She reported that the WQA holds its investment funds at the Local Agency Investment Fund (LAIF). She noted that the average monthly effective yield for the Pooled Money Investment Account (PMIA)/LAIF for October and November is 3.67% and 3.843%, respectively. She also noted that the December effective yield has not yet been published and the LAIF quarterly rate for October through December has not yet been issued. She reported that WQA holds its cash funds at BMO Bank. She indicated that the funds held at BMO exceed the FDIC insured limit of \$250,000. She noted that all funds in excess of the FDIC limits are collateralized by BMO in accordance with California Government Code Title 5, Division 2, Part 1, Chapter 4, Article 2 – Deposit of Funds. She reported that BMO has agreed to pay interest of 4.00%, effective 10-1-23, on the funds held in the Project/Admin Fund Money Market Account if WQA agreed to hold a minimum balance of \$10M in that account. She noted that in October 2023, funds totaling \$6M were transferred from LAIF to BMO, bringing the balance up to \$10M, with the interest being accrued monthly rather than quarterly. She indicated that interest earned from October 1, 2023 to December 31, 2023 totals \$89,203.

**OTHER
ACTION/INFORMATION
ITEMS**

***Adopt Resolution No. 24-001, for
Authorization to Contract for
Service and Establish Accounts
with BMO Bank***

After a brief discussion, Ms. Munoz moved to adopt Resolution No. 24-001. Ms. Noriega seconded the motion, and it was adopted by the following roll call vote:

AYES: PAULSON, NORIEGA, MUNOZ, MALONEY,
KUHN, CHAVEZ, AND DIPRIMIO

NO: NONE

ABSTAIN: NONE

ABSENT: NONE

***Draft San Gabriel Basin
Groundwater Quality
Management and Remediation
Plan “§406 Plan” for 2024***

Mr. Colby reported that Section 406 of WQA’s enabling act requires the WQA to develop and adopt a basinwide groundwater quality management and remediation plan. The plan includes a characterization of the contamination, a comprehensive cleanup plan, a summary of financing available, a description of public outreach efforts and a discussion about the authorities of other agencies the WQA interacts with to facilitate the basin cleanup effort. He noted some of the updates that were made for this year. He reviewed

the public comment process for the plan a indicated that once the 30-day public comment period closes, staff would present any comments that were received to the Board. He reported that the plan was scheduled for adoption at the February Board meeting.

Open of 30-day Public Comment Period

After brief discussion, Ms. Noriega moved to open the 30-day public comment period for the 2024 406 Plan. Mr. DiPrimio seconded the motion and it was unanimously approved.

PROJECT REPORTS

Mr. Colby reported that there are two technical meetings scheduled, one is for the EMOU on January 23rd and the other is for the SEMOU on January 30th. He noted that this will be the first SEMOU technical meeting in two years due to turnovers in EPA's project managers. He reported that work continues on the final site in the Prop 1 site investigation grant. He indicated that work started earlier this month and would continue into the beginning of February. He lastly reported that there is a new Project Manager for Area 3 also known as the Alhambra Operable Unit. He indicated that he did not have the name of the new Project Manager and would email it out to the Board once he received it.

ATTORNEY'S REPORT

None

LEGISLATIVE REPORT

None.

EXECUTIVE DIRECTOR'S REPORT

Mr. Schoellerman reported that the state legislature is starting the second year of the current legislative session. He noted that the legislature was focused on getting the bills out of their original house of origin. He reported that they are also working on the budget and looking at a deficit of about \$68B. He reported that he along with Mr. Paulson and Mr. Monares traveled to Washington, DC last week to meet with WQA's Federal lobbyist and legislators. He noted that they had some good meetings with the staff from the House and Senate Resources committees to discuss the amendments to the Restoration Fund. He also noted that they met with Congresswomen Napolitano and Chu personally. He indicated that staff will be working with the congresswomen's offices to get the language drafted for the amendments.

Mr. Paulson commented that they attended 6 meetings in DC and Mr. Schoellerman did a great job presenting in each of the meetings on the history of the WQA and what the WQA does.

Mr. Schoellerman noted that it was nice to meet in-person as opposed to having the meetings on Zoom. He also reported that they reminded everyone they met regarding the \$5.5M appropriations request for fiscal year 2024 and let them know that WQA will be requesting \$10M for fiscal year 2025. He reported that staff is working with the Division of Financial Assistance on getting the first payment request processed for Prop 68. He indicated that he has executed a Prop 68 grant

amendment for \$14M which is in addition to the original \$35M. He noted that they also extended the reimbursement period another 3 years. He lastly reported that he has hired Paul Conner Consulting to perform an organizational assessment where he will review job descriptions and salary ranges of the organization for competitiveness and effectiveness.

FUTURE AGENDA ITEMS

None.

**FUTURE BOARD AND
COMMITTEE MEETINGS**

The next Legislative/Public Information Committee meeting was scheduled for Tuesday, February 13, 2024, at 9:00 a.m.

The next Administrative/Finance Committee meeting was scheduled for Tuesday, February 13, 2024, at 10 a.m.

The next WQA Board meeting was scheduled for Wednesday, February 21, 2024, at 12:00 p.m.

CLOSED SESSION

A closed session was not held.

**BOARD MEMBERS'
COMMENTS/
REPORTS**

Ms. Munoz congratulated the officers on their re-appointments for this year.

Ms. Noriega thanked the Board for their confidence with her at Vice-Chairwoman. She also wished everyone a happy new year

Mr. DiPrimio commented that he does review the 406 Plan every year. He indicated that the plan is very well done and he has used it many times when he has had to do some research about the basin.

ADJOURNMENT

The Chairman asked if there were any other items of business to come before the Board, there being none, the meeting was adjourned in the memory of Steven Sham until the next meeting on February 22, 2024.

Mark Paulson
Chairman

Valerie Munoz
Secretary

DRAFT

SAN GABRIEL BASIN WATER QUALITY AUTHORITY LEGISLATIVE/PUBLIC INFORMATION COMMITTEE FEBRUARY 13, 2023 AT 9:00 A.M.

CALL TO ORDER	Mr. Kuhn called the committee meeting to order and reviewed the actions anticipated on the agenda for the meeting.
REMOTE PARTICIPATION DECLARATION – AB 2449 [Government Code Section 54953(f)]	None.
COMMITTEE MEMBERS PRESENT	Valerie Munoz, Bob Kuhn and Robert Gonzales
WATERMASTER LIASON	None.
COMMITTEE MEMBERS ABSENT	None.
OTHER BOARD MEMBERS PRESENT	None.
STAFF MEMBERS PRESENT	Randy Schoellerman, Executive Director; Dan Colby, Assistant Executive Director/Senior Project Manager; Stephanie Moreno, Executive Assistant/Public Outreach Coordinator; Mary Saenz, Director of Finance; Jackie Montgomery, Admin/Accounting Assistant
MEMBERS OF THE PUBLIC PRESENT	None.
MEMBERS OF THE PUBLIC PARTICIPATING ONLINE	Lenet Pacheco, Valley County Water District; Steve Kiggins, San Gabriel Valley Water District; Gabriel Monares, The Monares Group; Michelle Sanchez, member of the public
<i>Public Comment</i>	None.
<i>Discussion Regarding Next Advertorial</i>	Mr. Lancaster reported that the next ad would be in the Sustainable Living section that is to be published later this month or the beginning of March. He indicated that he that the message is the role that WQA plays in efforts to keep the Basin sustainable. He noted that the feature story of the publication would be focused on the rally that was held in Sacramento regarding legislation to fund water infrastructure and housing for disadvantaged communities. He also reported that the ad that would come after Sustainable Living would be the Earth Day publication. He indicated that he has

developed a new business model that will allow for electronic distribution of the Earth Day publication through the Los Angeles Times. He noted that this new model will add sight, sound, and motion to their advertisements. He also mentioned that he was in negotiations with the Southern California Newspaper Group for the same business model. He noted that the Los Angeles Times' e-edition would reach a wider audience, highlighting the fact that every subscriber to the print copy is also an e-subscriber.

Mr. Kuhn asked if there would be a change in cost for adding the e-edition component to our outreach.

Mr. Lancaster commented that there would be no additional cost at this time. He indicated that he would adjust the budget since there would be a decrease in the print costs and shift it to the distribution costs for the e-edition.

Legislative Activities/Reports

- a. State – Mr. Monares reported that he has scheduled a briefing for Nicholas Hernandez from Senator Butler's office on February 27th at 11:00am. He reported that the San Gabriel Valley Public Affairs Network has scheduled a congressional forum for February 23rd at the Courtyard in Baldwin Park for the 31st Congressional District. He reported that up in Sacramento there was some uncertainty regarding the budget deficit and ongoing discussion regarding potential callbacks on Covid relief projects. He also noted that there doesn't seem to be a lot of desire for a water bond due to the budget deficit.
- b. Federal – Mr. Schoellerman reported that WQA still has \$5.5M in the Senate and House FY24 appropriation bills and will continue to watch their progress as the March continuing resolution deadlines approach. He also noted that FY25 appropriations requests were expected to begin in March and that staff would be gathering support letters to request \$10M.

EXECUTIVE DIRECTOR'S REPORT

Mr. Schoellerman reported that the FY 2022-2023 annual report was out and everyone should have received an electronic copy by email. He also noted that hard copies were available if anyone wanted one. He reported that the annual audit would be presented to the Board at the next Board meeting. He noted that Ms. Moreno was working with CV Strategies on the rebranding of the WQA and will have some draft logos to review soon. He indicated that the public comment period for the 2024 406 Plan closes on February 16th. He lastly reported that he along with Mr. Gonzales provided a presentation to the City of South Pasadena the previous week.

Mr. Gonzales asked that once the WQA finalizes the new

logo, if staff could order some lapel pins for the Board Members.

ADJOURNMENT

Mr. Kuhn asked if there were any other items of business to come before the committee. There being none, the meeting was adjourned.

Mark Paulson
Chairman

Valerie Munoz
Secretary

DRAFT

SAN GABRIEL BASIN WATER QUALITY AUTHORITY ADMINISTRATIVE/FINANCE COMMITTEE FEBRUARY 13, 2024 AT 10:00 A.M.

CALL TO ORDER	Ms. Noriega called the Administrative/Finance committee meeting of the San Gabriel Basin Water Quality Authority to order and reviewed the actions anticipated on the agenda for the meeting.
COMMITTEE MEMBERS PRESENT	Lynda Noriega, Mark Paulson
WATERMASTER LIASON	Dave Michalko
COMMITTEE MEMBERS ABSENT	Robert DiPrimio
OTHER BOARD MEMBERS PRESENT	Ed Chavez (online)
STAFF MEMBERS PRESENT	Randy Schoellerman, Executive Director; Dan Colby, Assistant Executive Director/Senior Project Manager; Stephanie Moreno, Public Outreach Coordinator; Mary Saenz, Director of Finance; Jackie Montgomery, Admin/Accounting Assistant
MEMBERS OF THE PUBLIC PRESENT	None.
MEMBERS OF THE PUBLIC ONLINE	Michelle Sanchez (online)
REMOTE PARTICIPATION DECLARATION – AB 2449 [Government Code 54953(f)] <ul style="list-style-type: none">a. Notification of Just Causeb. Emergency Circumstances Requests	None.
PUBLIC COMMENT	None.
<i>Discussion Regarding Public Comments on the Draft §406 Plan</i>	Mr. Schoellerman reported that this item was placed on the agenda for anyone that would like to provide comments on the draft plan. He noted that the public comment period closes on February 16 th .
<i>Discussion Regarding Task Order for Avocet Environmental for Design and Construction</i>	Mr. Colby reported that staff is recommending issuing a Task Order to Avocet Environmental Inc. (Avocet) to provide engineering design and construction management for WQA's

***Management of the Whitmore
Street Groundwater Remediation
Expansion Implementation***

Proposition 1 Whitmore Street Groundwater Remediation Facility (WSGRF) Implementation Project. He indicated that the funding under this grant is for the purpose of expanding the existing WSGRF to enhance the capture and remediation of a 1,4-Dioxane contaminant plume in the shallow zone of an area within the South El Monte Operable Unit as identified in WQA's previous Proposition 1 Planning Grant work. He indicated the Division of Financial Assistance awarded WQA a Proposition 1 Implementation Grant for the WSGRF Implementation Project in the amount of \$4,153,452 which includes a 0% local match. He noted the total proposed project budget for Avocet is \$682,000 and is detailed in their enclosed proposal. He reported that Avocet has unique experience that is important to the success of this project. They designed and constructed the existing WSGRF project and have been operating it for the past 15 years. In addition, Avocet was WQA's contractor for the Proposition 1 Planning Grant work that was used as the basis for obtaining this Proposition 1 Implementation Grant. He noted that this work is also considered a continuation of the previous grant.

After brief discussion, the committee recommended that task order go to the full Board for approval.

**EXECUTIVE DIRECTOR'S
REPORT**

Mr. Schoellerman reported that the FY 2022-2023 annual report was out and everyone should have received an electronic copy by email. He also noted that hard copies were available if anyone wanted one. He reported that the annual audit would be presented to the Board at the next Board meeting. He noted that Ms. Moreno was working with CV Strategies on the rebranding of the WQA and will have some draft logos to review soon. He reported that he along with Mr. Gonzales provided a presentation to the City of South Pasadena the previous week. He lastly reported that Congress has been slow to act on the FY24 budget appropriations, but WQA's funding request is still active. He noted that staff has begun discussing the FY25 appropriations.

ADJOURNMENT

Ms. Noriega asked if there were any other items of business to come before the committee. There being none, the meeting was adjourned.

Mark Paulson
Chairman

Valerie Munoz
Secretary

DRAFT *RATIFICATION*

The following demands on the Project Fund Account Account at BMO Bank are hereby submitted for ratification. Payments were made on January 24, 2024, January 31, 2024 and February 8, 2024

Check No.	Payable to	Description	Amount	Funding Sources
<u>SOUTH EL MONTE OPERABLE UNIT: 1-24-24</u>				
E92120	City of Monterey Park	Project O&M Costs for Wells 5, 12, and 15 for April to June 2022		
		Invoice No. 105, Well #5 VOC O&M Costs	21,153.61	
		Invoice No. 104, Well #12 VOC O&M Costs	77,356.63	
		Invoice No. 102, Well #12 DB O&M Costs	39,481.05	
		Invoice No. 101, Well #15 VOC O&M Costs	<u>43,387.96</u>	181,379.25 EPA
E92121	City of Monterey Park	Project O&M Costs for Wells 5, 12, and 15 for July to Sept 2022		
		Invoice No. 108, Well #5 VOC O&M Costs	11,559.67	
		Invoice No. 111, Well #12 VOC O&M Costs	151,892.07	
		Invoice No. 109, Well #12 DB O&M Costs	21,927.81	
		Invoice No. 112, Well #15 VOC O&M Costs	<u>22,754.74</u>	208,134.29 EPA
E92122	City of Monterey Park	Project O&M Costs for Wells 5, 12, and 15 for October to Dec 2022		
		Invoice No. 137, Well #5 VOC O&M Costs	5,147.76	
		Invoice No. 139, Well #12 VOC O&M Costs	94,789.21	
		Invoice No. 141, Well #12 DB O&M Costs	42,528.96	
		Invoice No. 142, Well #15 VOC O&M Costs	<u>25,636.65</u>	168,102.58 EPA
<u>SOUTH EL MONTE OPERABLE UNIT: 1-31-24</u>				
E92125	Golden State Water Company	Project T&R costs for SG1 & 2 for July 2023 to September 2023		
		Invoice No. 15416-AC for July 2023 to September 2023	70,522.04	EPA
<u>SOUTH EL MONTE OPERABLE UNIT: 2-8-24</u>				
E92127	City of Monterey Park	Project O&M Costs for Wells 5, 12, 15 & CGTS for January 2023 to March 2023		
		Invoice No. 151, Well #5 VOC O&M Costs	27,138.18	
		Invoice No. 152, Well #12 VOC O&M Costs	107,539.84	
		Invoice No. 154, Well #12 DB O&M Costs	20,285.05	
		Invoice No. 155, Well #15 VOC O&M Costs	12,043.43	
		Invoice No. CGTS-2023-Q1, O & M Costs for CGTS	<u>368,848.00</u>	535,854.50 EPA
Total Ratified Project Costs			<u>1,163,992.66</u>	

mb
2-15-24

DRAFT

The following demands on the Administration Fund Account at BMO Bank are hereby submitted for payment.

Check No.	Payable to	Description	Amount
D2263	Bob Kuhn	Board Member Compensation for January 2024	
		2 Days WQA Business	300.00
		Meeting/Travel Expenses/Other	16.08
		Less Deferred Compensation	0.00
		Less Taxes Withheld	(22.95)
			293.13
D2264	Ed Chavez	Board Member Compensation for January 2024	
		6 Days WQA Business	900.00
		Meeting/Travel Expenses/Other	38.99
		Less Deferred Compensation	0.00
		Less Taxes Withheld	(268.85)
			670.14
D2265	Valerie Munoz	Board Member Compensation for January 2024	
		6 Days WQA Business	900.00
		Meeting/Travel Expenses/Other	30.82
		Less Deferred Compensation	0.00
		Less Taxes Withheld	(68.85)
			861.97
D2266	Mark Paulson	Board Member Compensation for January 2024	
		5 Days WQA Business	750.00
		Meeting/Travel Expenses/Other	1,027.41
		Less Deferred Compensation	0.00
		Less Taxes Withheld	(57.38)
			1,720.03
1015	Lynda Noriega	Board Member Compensation for January 2024	
		1 Day WQA Business	150.00
		Meeting/Travel Expenses/Other	0.00
		Less Deferred Compensation	(138.52)
		Less Taxes Withheld	(11.48)
			0.00
D2267	Robert Gonzales	Board Member Compensation for January 2024	
		5 Days WQA Business	750.00
		Meeting/Travel Expenses/Other	0.00
		Less Deferred Compensation	0.00
		Less Taxes Withheld	(57.38)
			692.62
D2268	Robert DiPrimio	Board Member Compensation for January 2024	
		2 Days WQA Business	300.00
		Meeting/Travel Expenses/Other	0.00
		Less Deferred Compensation	0.00
		Less Taxes Withheld	(22.95)
			277.05
D2269	Jeff Maloney	Board Member Compensation for January 2024	
		1 Day WQA Business	150.00
		Meeting/Travel Expenses/Other	17.42
		Less Deferred Compensation	0.00
		Less Taxes Withheld	(11.48)
			155.94
EFT/ACH	SGBWQA - Payroll Fund	Replenish payroll fund	
		Staff Payroll - for January 2024	85,414.10
		Board Payroll Taxes - Federal & State	842.64
		Deferred Comp - Lincoln Life	138.52
			86,395.26
		Total replenishment to payroll fund	91,066.14

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2-15-24

DRAFT

The following demands on the Administration Fund Account at BMO Bank are hereby submitted for payment.

Check No.	Payable to	Description	Amount
EFT/ACH	SGBWQA - Revolving Fund	Replenish revolving fund for 01/01/24 to 01/31/24 disbursements	
		Group Insurance	1,578.22
		Meetings & Conferences	60.00
		Telephone Service	1,379.65
		Plant & Water Service	197.10
		Office Supplies	129.25
		Misc. Office Expense	70.00
		Copier Machine	475.23
		Equipment Lease	180.61
		Dues and Subscriptions	235.00
		Public Relations	1,500.00
		Computer Systems O&M	1,993.95
		Project Costs	<u>2,984.90</u>
			10,783.91
E92128	ACWA/JPIA	Invoice No. 701875, Medical and life insurance premiums for March 1, 2024 to March 31, 2024	7,692.49
E92129	Accent Computer Solutions, Inc.	Professional IT services for January 2024 Invoice No.160810	1,975.91
E92130	Bank of America	Invoice No. '24-01JAN-DC', Credit Card Expenses incurred for 01/01/24 to 01/31/24	
		Meetings and Conferences	1,009.02
		Dues and Subscriptions	76.96
		Office Supplies	337.64
		Meetings and Conferences-Project	117.44
		Accounting/Auditing	<u>149.50</u>
			1,690.56
E92131	Bank of America	Invoice No. '24-01JAN-RS', Credit Card Expenses incurred for 01/01/24 to 01/31/24	
		Internet	38.49
		Graphics and Photos	251.43
		Office Supplies	186.14
		Travel and Mileage	1,866.00
		Meetings & Conferences (Bob Kuhn)	840.00
		Meetings & Conferences	<u>1,413.58</u>
			4,595.64
E92132	Bank of America	Invoice No. '24-01JAN-SM', Credit card expenses incurred for 01/01/24 to 01/31/24	
		Misc. Office Expense	73.25
		Public Relations	475.00
		Meetings & Conferences (Bob Kuhn)	30.00
		Meetings & Conferences	1,556.40
		Meeting & Conferences (refund)	(30.00)
		Meetings & Conferences -project	241.76
		Dues and Subscriptions	<u>20.00</u>
			2,366.41
E92133	CA Consulting Services, LLC	Invoice No.2024-WQA68-01, Accounting services for Prop.68	945.00
E92134	Civic Publications	Professional services for Community Relations Invoice No.1825, 2022-23 Annual Report	13,275.00
E92135	Conor Consulting LLC	Invoice No. 022124, Management Services	5,000.00
E92136	The Gualco Group	Invoice No '24-01JAN', Professional consulting services for January 2024	7,835.64
E92137	Kadesh & Associates, LLC	Invoice No. 02-24, Professional consulting services for January 2024	15,000.00
E92138	The Monares Group, LLC	Invoice No. '24-02FEB', Professional consulting services for February 2024	16,000.00

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2-15-24

DRAFT

The following demands on the Administration Fund Account at BMO Bank are hereby submitted for payment.

Check No.	Payable to	Description	Amount
E92139	Mcci	Invoice No. NE16480, Laserfiche Software Support	1,410.42
E92140	Olivarez Madruga Law Organization. LLP	Invoice No. 24162, Professional legal services for January 2024	250.00
E92141	Ruffle Properties, LLC	Office lease, CAM, and Storage for February 2024	
		Invoice No. '24-03MAR.', Office lease	9,274.94
		Invoice No. '24-03MAR.-CAM', Electricity charges	643.20
		Invoice No. '24-03MAR.-Storage', Storage Room	150.00
			10,068.14
E92142	Stetson Engineers, INC.	Professional services for the month of November for Prop. 68	
		Invoice No. 1609-005-01-025	1,309.00
E92143	West Yost & Associates	Professional services from December 9, 2023-January 5, 2024	
		Invoice No. 2056918	8,211.25
		TOTAL	199,475.51

ml
2-15-24



EXPENSE SHEET

Board Member / Per Diem
\$150.00 per meeting, 6 meeting maximum per month
Mileage Rate: \$0.67 per mile

Per the requirements of AB1234, please attach back-up documentation (fliers, agendas, etc.) regarding meetings listed below. Alternatively, if no documentation is provided, AB1234 requires that a verbal report be provided at the next board meeting.

NAME: Bob Kuhn

Jan-24

DATE	MEETING	Roundtrip Mileage	# of Days (not to exceed 6)	\$150.00 PER DIEM
1 1/17/24	WQA Board meeting	24.0	1	\$150.00
Meeting Description	24			
2 1/18/24	ACWA / JPIA Risk management committee	0.0	1	\$150.00
Meeting Description				
3				\$0.00
Meeting Description				
4				\$0.00
Meeting Description				
5				\$0.00
Meeting Description				
6				\$0.00
Meeting Description				
Total Meetings			2	\$300.00
Total Mileage (at \$0.655 per mile)		24		\$15.72

16.08

DATE	Expense Reimbursement Description (receipts required)	Amount
	TOTAL Expenses	\$0.00

TOTAL MEETINGS, MILEAGE, EXPENSES	\$315.72
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TOTAL \$315.72

316.08

Please check box if AB1234 documentation is attached

I hereby certify that I have attended all of the meetings listed above and I have incurred and paid all of the above expenses on behalf of the SAN GABRIEL BASIN WATER QUALITY AUTHORITY.

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Water Quality Authority

EXPENSE SHEET

Board Member Per Diem

\$150.00 per meeting, 6 meeting maximum per month

Mileage Rate: \$0.67 per mile

(updated January 2024)

Per the requirements of AB1234, please attach back-up documentation (fliers, agendas, etc.) regarding meetings listed below. Alternatively, if no documentation is provided, AB1234 requires that a verbal report be provided at the next board meeting.

NAME: Edward L. Chavez

MONTH/YEAR: Jan-24

DATE	MEETING	Roundtrip Mileage	# of Days (not to exceed 6)	\$150.00 PER DIEM
1 1/3/24	Board Meeting - San Gabriel Basin Watermaster	24.0	1	\$150.00
Meeting Description				
2 1/8/24	Engineering, Operations, & Technology Committee - Metropolitan WD	0.0	1	\$150.00
Meeting Description				
3 1/9/24	Ethics, Organization, & Personnel Committee - Metropolitan WD	0.0	1	\$150.00
Meeting Description				
4 1/17/24	Board Meeting - San Gabriel Basin Water Quality Authority	6.2	1	\$150.00
Meeting Description				
5 1/23/24	Pure Water Southern California and Regional Conveyance - MWD	0.0	1	\$150.00
Meeting Description				
6 1/25/24	Winter Mixer - Women in Water San Gabriel Valley Region	28.0	1	\$150.00
Meeting Description				
Total Meetings			6	\$900.00
Total Mileage (at \$0.655 per mile)		58.2		\$38.12
DATE	Expense Reimbursement Description (receipts required)	Amount		
TOTAL Expenses		\$0.00		
TOTAL MEETINGS, MILEAGE, EXPENSES				\$938.12
TOTAL				\$938.12

☐ Please check box if AB1234 documentation is attached.

I hereby certify that I have attended all of the meetings listed above and I have incurred and paid all of the above expenses on behalf of the SAN GABRIEL BASIN WATER QUALITY AUTHORITY.

Signature



Water Quality Authority

EXPENSE SHEET

Board Member Per Diem
\$150.00 per meeting, 6 meeting maximum per month
Mileage Rate: \$0.67 per mile
(updated January 2024)

Per the requirements of AB1234, please attach back-up documentation (fliers, agendas, etc.) regarding meetings listed below. Alternatively, if no documentation is provided, AB1234 requires that a verbal report be provided at the next board meeting.

NAME: Valerie Munoz

MONTH/YEAR: Jan-24

	DATE	MEETING	Roundtrip Mileage	# of Days (not to exceed 6)	\$150.00 PER DIEM
1	1/8/24	WQA Ledge and Pub meeting	6.0	1	\$150.00
	Meeting Description				
2	1/17/24	WQA Board Meeting	6.0	1	\$150.00
	Meeting Description				
3	1/22/24	La Puente Valley Water Board Meeting	4.0	1	\$150.00
	Meeting Description				
4	1/25/24	Women in Water SGV	24.0	1	\$150.00
	Meeting Description	Attended the Women in Water event with guest speaker Lynda Noriega			
5	1/30/24	South El Monte OU Stakeholders Meeting	0.0	1	\$150.00
	Meeting Description	Attended the El Monte OU stakeholders meeting with various agencies via zoom for updates			
6	1/31/24	Meeting with Randy Schollerman	6.0	1	\$150.00
	Meeting Description	Met with Randy at the office to review the OU stakeholders meeting, education and general questions regarding WQA business and updates.			
Total Meetings				6	\$900.00
Total Mileage (at \$0.655 per mile)			46		\$30.13

30.82

DATE	Expense Reimbursement Description (receipts required)	Amount
	TOTAL Expenses	\$0.00
TOTAL MEETINGS, MILEAGE, EXPENSES		\$930.13
TOTAL		\$930.13

930.82

☐ Please check box if AB1234 documentation is attached.

I hereby certify that I have attended all of the meetings listed above and I have incurred and paid all of the above expenses on behalf of the SAN GABRIEL BASIN WATER QUALITY AUTHORITY.

Signature _____



Water Quality Authority

XPENSE SHEET

Board Member Per Diem
\$150.00 per meeting, 6 meeting maximum per month
Mileage Rate: \$0.67 per mile
(updated January 2024)

4, please attach back-up documentation (fliers, agendas, etc.) regarding meetings
ternatively, if no documentation is provided, AB1234 requires that a
verbal report be provided at the next board meeting.

NAME: Mark Paulson

MONTH/YEAR: Jan-24

	DATE	MEETING	Roundtrip Mileage	# of Days (not to exceed 6)	\$150.00 PER DIEM
1	1/8/24	Committee Meeting	24.9	1	\$150.00
	Meeting Description				
2	1/9/24	Washington D.C.		1	\$150.00
	Meeting Description				
3	1/10/24	Washington D.C.		1	\$150.00
	Meeting Description				
4	1/11/24	Washington D.C.		1	\$150.00
	Meeting Description				
5	1/11/24	LAX	57.5		\$0.00
	Meeting Description				
6	1/17/24	Board Meeting	24.9	1	\$150.00
	Meeting Description				
Total Meetings				5	\$750.00
Total Mileage (at \$0.655 per mile)			107.3		\$70.28

DATE	Expense Reimbursement Description (receipts required)	Amount
1/9/24	Washington D.C. Airfare	843.03
1/11/24	Airport Parking	112.49
	TOTAL Expenses	\$955.52
TOTAL MEETINGS, MILEAGE, EXPENSES		\$1,775.80
TOTAL		\$1,775.80

Please check box if AB1234 documentation is attached.

I hereby certify that I have attended all of the meetings listed above and I have incurred and paid all of the above expenses on behalf of the SAN GABRIEL BASIN WATER QUALITY AUTHORITY.



Water Quality Authority

EXPENSE SHEET

Board Member Per Diem

\$150.00 per meeting, 6 meeting maximum per month

Mileage Rate: \$0.67 per mile

(updated January 2024)

Per the requirements of AB1234, please attach back-up documentation (fliers, agendas, etc.) regarding meetings listed below. Alternatively, if no documentation is provided, AB1234 requires that a verbal report be provided at the next board meeting.

NAME: Lynda NoriegaMONTH/YEAR: Jan-24

DATE	MEETING	Roundtrip Mileage	# of Days (not to exceed 6)	\$150.00 PER DIEM
1 1/17/24	WQA Board of Directors Meeting		1	\$150.00
Meeting Description	Elected Officers of the Board of Directors, approved Oliveros Madruga Law Organization rate adjustment, approved Resolution 24-001 to establish accounts with BMO Bank, opened the public comment period for the Section 406 Plan for 2024, received and filed reports from staff.			
2				\$0.00
Meeting Description				
3				\$0.00
Meeting Description				
4				\$0.00
Meeting Description				
5				\$0.00
Meeting Description				
6				\$0.00
Meeting Description				
Total Meetings			1	\$150.00
Total Mileage (at \$0.655 per mile)			0	\$0.00
DATE	Expense Reimbursement Description (receipts required)	Amount		
	TOTAL Expenses	\$0.00		
TOTAL MEETINGS, MILEAGE, EXPENSES				\$150.00
TOTAL				\$150.00

☐ Please check box if AB1234 documentation is attached.

I hereby certify that I have attended all of the meetings listed above and I have incurred and paid all of the above expenses on behalf of the SAN GABRIEL BASIN WATER QUALITY AUTHORITY.

 Printed Name

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Signature



Water Quality Authority

EXPENSE SHEET

Board Member Per Diem

\$150.00 per meeting, 6 meeting maximum per month

Mileage Rate: \$0.67 per mile

(updated January 2024)

Per the requirements of AB1234, please attach back-up documentation (fliers, agendas, etc.) regarding meetings listed below. Alternatively, if no documentation is provided, AB1234 requires that a verbal report be provided at the next board meeting.

NAME: ROBERT GONZALES

MONTH/YEAR: JAN

DATE	MEETING	Roundtrip Mileage	# of Days (not to exceed 6)	\$150.00 PER DIEM
1 1/8/24	WQA - Legislative Meeting		1	\$150.00
Meeting Description				
2 1/17/24	WQA		2	\$300.00
Meeting Description	Came to WQA to sign proper documents as needed			
3 1/18/24	CITY OF SOUTH PASADENA MEETING		3	\$450.00
Meeting Description	Met with Michael Cacciotti Councilmember to follow up for a presentation to City of South Pasadena			
4 1/22/24	CITY OF SOUTH PASADENA MEETING		4	\$600.00
Meeting Description	Spoke with City of South Pasadena staff ARMINE CHAPARYAN, DOMENICA MEGERDICHIAN, TAMARA BURNS, TED GERBER, ANTENEH TESFAYE for setting date for WQA presentation, Which will be 2/7/24			
5 1/24/24	CITY OF ALHAMBRA MEETING		5	\$750.00
Meeting Description	Met with Mayor Ross Maza to set up a future presentation for City of Alhambra			
6				\$0.00
Meeting Description				
Total Meetings			5	\$750.00
Total Mileage (at \$0.655 per mile)		0		

DATE	Expense Reimbursement Description (receipts required)	Amount
	TOTAL Expenses	\$0.00

TOTAL MEETINGS, MILEAGE, EXPENSES			\$750.00
TOTAL			\$750.00

☐ Please check box if AB1234 documentation is attached.

I hereby certify that I have attended all of the meetings listed above and I have incurred and paid all of the above expenses on behalf of the SAN GABRIEL BASIN WATER QUALITY AUTHORITY.

Signature _____



Water Quality Authority

EXPENSE SHEET

Board Member Board Member Fees
\$150.00 per meeting, 6 meeting maximum per month
Mileage Rate: \$0.67 per mile
(updated January 2024)

Per the requirements of AB1234, please attach back-up documentation (fliers, agendas, etc.) regarding meetings listed below. Alternatively, if no documentation is provided, AB1234 requires that a verbal report be provided at the next board meeting.

NAME: Robert J DiPrimio

MONTH/YEAR: Jan-24

DATE	MEETING	Roundtrip Mileage	# of Days (not to exceed 6)	\$150.00 PER DIEM
1 1/8/24	WQA Admin Finance Committee Meeting			\$150.00
Meeting Description				
2 1/17/24	WQA Regular Board Meeting			\$150.00
Meeting Description				
3				\$0.00
Meeting Description				
4				\$0.00
Meeting Description				
5				\$0.00
Meeting Description				
6				\$0.00
Meeting Description				
Total Meetings			0	\$300.00
Total Mileage (at \$0.67 per mile)				\$0.00

DATE	Expense Reimbursement Description (receipts required)	Amount
	TOTAL Expenses	\$0.00

TOTAL MEETINGS, MILEAGE, EXPENSES		\$300.00
TOTAL		\$300.00

☐ Please check box if AB1234 documentation is attached.

I hereby certify that I have attended all of the meetings listed above and I have incurred and paid all of the above expenses on behalf of the SAN GABRIEL BASIN WATER QUALITY AUTHORITY.

WQA-01-000-000-001-01



Water Quality Authority

EXPENSE SHEET

Board Member Per Diem

\$150.00 per meeting, 6 meeting maximum per month

Mileage Rate: \$0.67 per mile

(updated January 2024)

Per the requirements of AB1234, please attach back-up documentation (fliers, agendas, etc.) regarding meetings listed below. Alternatively, if no documentation is provided, AB1234 requires that a verbal report be provided at the next board meeting.

NAME:

Jeff Maloney

MONTH/YEAR:

Jan. 2024

DATE	MEETING	Roundtrip Mileage	# of Days (not to exceed 6)	\$150.00 PER DIEM
1				\$0.00
Meeting Description	Board Meeting			150-
2				\$0.00
Meeting Description	Mileage 13 miles x 2	26		17.42
3				\$0.00
Meeting Description				
4				\$0.00
Meeting Description				
5				\$0.00
Meeting Description				
6				\$0.00
Meeting Description				
Total Meetings			0	\$0.00
Total Mileage (at \$0.655 per mile)		0		\$0.00

DATE	Expense Reimbursement Description (receipts required)	Amount
TOTAL Expenses		\$0.00
TOTAL MEETINGS, MILEAGE, EXPENSES		\$0.00
TOTAL		\$0.00

☐ Please check box if AB1234 documentation is attached.

I hereby certify that I have attended all of the meetings listed above and I have incurred and paid all of the above expenses on behalf of the SAN GABRIEL BASIN WATER QUALITY AUTHORITY. —

Signature

DRAFT

The following demands on the Project Fund Account Account at BMO Bank are hereby submitted for payment.

Check No.	Payable to	Description	Amount	Funding Sources
<u>BALDWIN PARK OPERABLE UNIT</u>				
E92144	California Domestic Water Co.	Invoice No.FFPA Req #3 PFAS-Well 8 PFAS Treatment Facility, FFPA award for project capital costs	198,474.00	FFPA
E92145	RC Foster Corporation	Invoice No. 02-24-005, Spare Parts Costs	785.52	CR's
<u>SOUTH EL MONTE OPERABLE UNIT</u>				
E92146	Avocet Environmental Inc.	Project costs for Whitmore Street Groundwater Remediation Facility for January 2024		
		Invoice No.7815 - Whitmore GW Treatment System	6,607.64	
		Invoice No.7816 - Regional Site Investigation	<u>145,069.44</u>	WQA/SWRCB
E92147	City of Monterey Park	Project O&M Costs for Wells 5, 12,15 and CTGS for Apr-Jun 2023		
		Invoice No. 162, Well #5 VOC O&M Costs	4,789.99	
		Invoice No. 163, Well #12 VOC O&M Costs	12,902.42	
		Invoice No. 165, Well #12 DB O&M Costs	22,231.29	
		Invoice No. 166, Well #15 O&M Costs	5,483.79	
		Invoice No.CGTS-2023-Q2, O&M Costs for CGTS	<u>146,089.00</u>	EPA
E92148	City of Monterey Park	Project O&M Costs for Wells 5, 12,15 and CTGS for July-Sept.2023		
		Invoice No. Well5-2023-Q3, Well #5 VOC	5,618.87	
		Invoice No. Well12-2023-Q3, Well #12 VOC	9,673.84	
		Invoice No.DB-2023-Q3, Well #12 DB	5,654.29	
		Invoice No.Well15-2023-Q3, Well #15 VOC	16,123.18	
		Invoice No. CGTS-2023-Q3, O&M Costs for CGTS	<u>109,704.56</u>	EPA
E92149	San Gabriel Valley Water Co.	Project T&R Costs for Plant 8 LGAC and Air Stripper for October 2023		
		December 2023		
		Invoice No. 23265-8, Plant 8 LGAC for October 2023	8,535.01	
		Invoice No. 23278, Plant 8 A.S for October 2023	8,342.01	
		Invoice No. 24018-8, Plant 8 LGAC for November 2023	8,399.28	
		Invoice No. 24019, Plant 8 A.S. for November 2023	8,204.79	
		Invoice No. 24031 , Plant 8 A.S. for December 2023	32,128.17	
		Invoice No. 24032-8, Plant 8 LGAC for December 2023	<u>68,229.44</u>	EPA
Total			<u>823,046.53</u>	

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2-15-24

DRAFT

The following demands on the Project Fund Account at BMO Bank are hereby submitted for payment. Pursuant to the BPOU Project Agreement Section 4.7 Payment of Invoices, the following invoices were approved by the BPOU Project Committee on February 5, 2024.

Check No.	Payable to	Description	Amount	Funding Sources
<u>BALDWIN PARK OPERABLE UNIT</u>				
E92150	La Puente Valley County WD	Invoice No. 4-2023-12 Project T&R costs for December 2023	145,898.13	CR's
E92151	Main San Gabriel Basin Watermaster	Invoice No. 01-263, Administrative Project Costs for January 2024		
		Administrative costs	55,150.31	
		T&R costs	<u>22,453.50</u>	CR's
E92152	Suburban Water Systems	Invoice No. 59881223, Project T&R costs for December 2023	107,401.58	CR's
E92153	Valley County Water District	Project costs for November 2023		
		Invoice No. 503, Capital Costs	38,375.60	
		Invoice No. 503, T&R Costs	357,523.50	
		Invoice No. 504, T&R Costs	<u>100,358.64</u>	CR's
E92154	California Domestic Water Co.	Project costs for December 2023		
		Invoice No. 3701, T&R costs for Perchlorate	36,660.58	
		Invoice No. 3702, T&R costs for NDMA & VOC's	<u>105,673.35</u>	CR's
E92155	San Gabriel Valley Water Co.	Project costs for November 2023		
		Invoice No. 23274, B5 T&R costs	253,755.11	
		Invoice No. 23273, B6 T&R costs	148,883.27	
		Invoice No. 24001, B6 Capital Costs, UV Flex Phase 2	140,050.87	
		Invoice No. 24005, B6 Feasibility Study - Replace Air Strippers	<u>2,198.11</u>	CR's
Total			<u><u>1,514,382.55</u></u>	

mls
2-15-24



San Gabriel Basin Water Quality Authority

1720 W. Cameron Avenue, Suite 100, West Covina, CA 91790 • 626-338-5555 • Fax 626-338-5775

AGENDA SUBMITTAL

To: WQA Board of Directors

From: Randy Schoellerman, Executive Director

Date: February 21, 2024

Subject: **Task Order to Avocet Environmental Inc. to Provide Design and Construction Management for the Whitmore Street Groundwater Remediation Facility Expansion Implementation Project**

Summary

Staff is recommending issuing a Task Order to Avocet Environmental Inc. (Avocet) to provide engineering design and construction management for WQA's Proposition 1 Whitmore Street Groundwater Remediation Facility (WSGRF) Implementation Project. The funding under this grant is for the purpose of expanding the existing WSGRF to enhance the capture and remediation of a 1,4-Dioxane contaminant plume in the shallow zone of an area within the South El Monte Operable Unit as identified in WQA's previous Proposition 1 Planning Grant work.

Background & Discussion

The State Water Resources Control Board Division of Financial Assistance awarded WQA a Proposition 1 Implementation Grant for the WSGRF Implementation Project in the amount of \$4,153,452 which includes a 0% local match. The total proposed project budget for Avocet is \$682,000 and is detailed in their attached proposal. Avocet has unique experience that is important to the success of this project. They designed and constructed the existing WSGRF project and have been operating it for the past 15 years. In addition, Avocet was WQA's contractor for the Proposition 1 Planning Grant work that was used as the basis for obtaining this Proposition 1 Implementation Grant. Therefore, this work is also considered a continuation of the previous grant. Given these factors, staff believes this task order qualifies as a Class VII Sole Source and recommends approval of this classification along with the approval of the task order. The Admin/Finance Committee reviewed this item on February 13, 2024 and is recommending Board approval.

Recommendation/Proposed Actions

Authorize Class VII Sole Source Task Order for Avocet not to exceed \$682,000 for the engineering design and construction management of the Proposition 1 Whitmore Street Groundwater Remediation Facility Implementation Project.

Attachment:

Avocet Proposal for Proposition 1 Whitmore Street Groundwater Remediation Facility Implementation Project dated February 6, 2024.



February 6, 2024

Project No. 1128.013

Mr. Randy Schoellerman, P.E.
Executive Director
SAN GABRIEL BASIN WATER QUALITY AUTHORITY
1720 West Cameron Avenue, Suite 100
West Covina, California 91790

Proposal for Proposition 1 Grant Implementation
Whitmore Street Groundwater Remediation Facility Expansion
El Monte, California

Dear Mr. Schoellerman:

Pursuant to your request, Avocet Environmental, Inc. (Avocet) is pleased to submit this proposal to the San Gabriel Basin Water Quality Authority (WQA) for the implementation of a recently awarded Proposition 1, Round 3 grant for expansion of the Whitmore Street Groundwater Remediation Facility (WSGRF) in El Monte, California (the site).

OVERVIEW

On behalf of WQA, Avocet designed and built the WSGRF system at the former JAB Holdings, Inc. (JAB) property and has been operating it since December 2007 to hydraulically contain 1,4-dioxane in Shallow Zone aquifer groundwater. The Shallow Zone aquifer consists of three discrete or semi-discrete water-bearing zones, dubbed the Upper, Middle, and Lower Zones, although the Upper Zone is mostly dry because of a drought-related regional decline in the water table. The WSGRF includes extraction wells on the former JAB property and on the adjoining property to the west. In addition to 1,4-dioxane, the WSGRF treatment system removes volatile organic compounds (VOCs), notably tetrachloroethylene (PCE), trichloroethylene (TCE), and their degradation byproducts, from the extracted groundwater. The PCE is believed to be attributable to releases at the former JAB property; however, the source(s) of the TCE and 1,4-dioxane is (are) unclear, not least because the highest 1,4-dioxane concentrations are generally present in the Lower Zone in the WSGRF extraction wells located west of the former JAB property, and the horizontal groundwater flow direction in the Upper, Middle, and Lower Zones is not consistent and, in the Middle Zone, appears to vary with time.

Avocet conducted two phases of “offsite” investigation, in 2019 and 2021, to further delineate the lateral and vertical distribution of 1,4-dioxane and VOCs, particularly TCE, in the Shallow Zone aquifer. In brief, the offsite investigation in 2019 involved the collection of one-time groundwater grab samples from borings on the northwest-adjoining property at 9320 Telstar Avenue, which was owned and occupied in the past by Aerojet-General Corporation (Aerojet). The offsite investigation in 2021 involved the collection of one-time groundwater grab samples from borings on the northeast-adjoining Arbor Courtyard property and the installation and sampling of three dual-nested monitoring wells and sampling of selected existing monitoring wells. In brief, the data from these investigations indicate that 1,4-dioxane and TCE are more widespread than previously

Proposal for Proposition 1 Grant Implementation

thought in the Middle and Lower Zones and, hence, an expansion of the existing WSGRF is appropriate. To that end, Avocet assisted WQA in preparing a *Proposition 1 GWGP Implementation Full Proposal* (Prop 1 grant) for WQA to acquire Proposition 1, Round 3 funding to expand the WSGRF (Avocet, July 8, 2022). WQA was recently notified by the Division of Financial Assistance (DFA) that the Prop 1 grant was approved subject to DFA's final funding requirements.

PROPOSED SCOPE OF WORK

The scope of work proposed herein is based on the Prop 1 grant and DFA-supplied scope of work (Attachment 1) and is as follows. It should be noted that DFA requires 5-years of post-construction monitoring, and at the request of WQA, costs for the post-construction monitoring will be provided under a separate proposal at a later date.

Project Management

As part of the Prop 1 grant, the DFA requires an updated project schedule that includes key project milestones. Avocet prepared a preliminary schedule for the Prop 1 grant application and will update the schedule based on the DFA-supplied scope of work. The DFA is also requiring that a project sign at least 4 feet tall and 8 feet wide, made of 0.75-inch-thick exterior grade plywood or other approved material, be placed in a prominent location on the site for the duration of the project implementation. As part of Avocet's project management, Avocet will have the sign made and installed as required by the DFA.

General Compliance Requirements and Project Effectiveness and Performance

As part of the Prop 1 grant, there are several requirements related to compliance, including data submittal. Avocet will submit and/or upload the required data to the State Water Resources Control Board's GeoTracker website in suitable Electronic Deliverable Formats. Data to be uploaded includes survey data, laboratory analytical reports, other reports and plans, figures, and maps, to name a few.

Avocet will prepare a Monitoring and Reporting Plan (MRP) that addresses pre-construction and post-construction performance monitoring for the life of the expanded WSGRF. The MRP will be submitted to the Technical Advisory Committee (TAC) for comment and approval. The MRP will include the following sections: purpose, project area, sampling plan, and field procedures. Avocet will also prepare, for TAC review and approval, a Project Assessment and Evaluation Plan (PAEP). The PAEP will describe how the performance of the expanded WSGRF will be assessed, evaluated, and reported. The PAEP will also establish baseline groundwater quality conditions and detail the WSGRF expansion goals, desired outcomes, and the methods of measuring and reporting WSGRF benefits. As a separate submittal to the MRP, Avocet will prepare a Quality Assurance Project Plan (QAPP) in accordance with the U.S. Environmental Protection Agency's (EPA's) QAPP guidance documents (EPA QA/G-5 and EPA QA/R-5).

As discussed further below, following construction and startup of the expanded WSGRF, Avocet will monitor its effectiveness in accordance with the approved MRP. Specifically, Avocet will conduct post-construction monitoring in accordance with the approved MRP and include the

Proposal for Proposition 1 Grant Implementation

results in quarterly and annual reports. An overall summary of the effectiveness monitoring and data analysis will be included in the final project report.

Modeling

Avocet will prepare and submit a Groundwater Capture Zone Modeling Report (modeling report) to the TAC for comment and approval. The modeling report will be utilized to assess the WSGRF performance and further justify the need for expansion in light of new information, such as updates to the influent concentration projections and planned pumping rates. Subsequent modeling updates will be performed in accordance with the PAEP. The modeling report will describe the model and input parameters used, estimated capture zones, model calibration, sensitivity analysis, and the pumping rates to achieve the objectives detailed in the PAEP. The modeling report will also evaluate whether the groundwater monitoring plan is adequate to assess the performance of the expanded groundwater extraction system.

Planning, Design, and Engineering

As part of the planning, designing, and engineering for the Prop 1 grant implementation, Avocet will prepare the 60 percent design plans and specifications and submit them to the TAC for comment. At a minimum, the expanded WSGRF will include the following:

- Installation of 12 collocated pairs of monitoring wells, with one of each pair screened in the Middle and Lower zones.
- Installation of 10 new extraction wells in collocated pairs, with one of each pair screened in the Middle and Lower zones, and two new extraction wells screened in the Lower zone.
- Equip the 12 new extraction wells with electric submersible pumps, transducers, wellhead piping, and instrumentation.
- Installation of electrical controls for the extraction well pumps.
- Installation of 6,400 linear feet of 1.5-inch-diameter subsurface piping to convey extracted groundwater to the WSGRF treatment system and 8,000 linear feet of 1-inch-diameter conduit for power and control wiring.
- Integration of the new extraction wells and controls into the existing WSGRF, including piping manifolds, electrical controls, valves, and instrumentation. The expanded WSGRF is projected to meet the minimum design flow rate of 40 gallons per minute.
- Renovate the existing TrojanUVPhox™ Advanced Oxidation Reactor and scale up the hydrogen peroxide delivery system to accommodate the minimum design flow rate.

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After the 60 percent plans are reviewed by the TAC, Avocet will address comments/changes to the plans and then submit 90 percent design plans and specifications, as well as a summary of changes, to the TAC for comment. Following the TAC's review of the 90 percent plans, Avocet will issue 100 percent plans and specifications. The 100 percent plans and specifications, as well as a summary of changes, will then be submitted to the TAC for final approval.

The proposed scope of work includes obtaining the necessary well, encroachment, and electrical permits from the appropriate local government agencies, such as the City of El Monte and/or the County of Los Angeles. For proposal purposes, Avocet has assumed that permits will be required for the modification to the electrical supply and distribution system. Satisfying the permit requirements will likely require detailed design drawings and/or design calculations. Preparation of detailed design drawings and calculations is included in the proposed scope of work, as is an allowance for permit fees. It is noted that it is difficult to project exactly what permit fees may be charged.

Construction and Implementation

Avocet will also assist WQA in implementing the expansion of the WSGRF. Expansion includes the installation of new extraction and monitoring wells, installation of the conveyance piping and electrical conduits from the new extraction wells back to the WSGRF compound, and upgrading the treatment system control components. The UV reactor, control shed, and granular activated carbon vessels will not be upgraded as part of the expansion; however, the inlet piping manifold, programmable logic controller, and peroxide delivery system will be upgraded to accommodate the increased volume and number of wells connected to the WSGRF. Avocet will assist WQA in soliciting competitive bids from qualified contractors, in selecting contractors in each discipline, and will provide oversight during the field implementation portion of the expansion.

Following completion of the expanded WSGRF, Avocet will submit as-built drawings and document departures, if any, from the TAC-approved design plans and specifications. In addition, Avocet will prepare an operations and maintenance (O&M) plan for operation of the expanded WSGRF. The O&M plan will include:

- A groundwater extraction pumping plan (pumping plan) that will ensure the WSGRF achieves its purpose and the objectives described in the PAEP. The pumping plan will include, at a minimum, an annual performance evaluation to assess plume capture and containment.
- A training plan that provides a description, outline, and schedule for vendor-led training for the WSGRF operator.
- A testing and startup plan including initial, functional, and performance testing.
- A commissioning plan that addresses the activities required to bring the expanded WSGRF into operation.

Proposal for Proposition 1 Grant Implementation

Whitmore Street Groundwater Remediation Facility
El Monte, California

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Final Construction Reports

After the WSGRF expansion is complete and in operation, Avocet will prepare and submit to the TAC for review a draft Final Project Report. The report will include:

- Description of the water quality problem that the WSGRF is designed to address;
- Description of the WSGRF scope, cost, and schedule, with photographic documentation;
- Discussion of the likelihood the expanded WSGRF will successfully address the water quality problem in the future, including an evaluation and summary of relevant water quality data; and
- A summary of lessons learned.

After the TAC has reviewed the draft Final Project Report, Avocet will prepare a Final Project Report that addresses, as appropriate, the TAC's comments on the draft report. One reproducible master copy and an electronic copy of the final report will be provided to the TAC.

Avocet will prepare a brief summary of the information contained in the Final Project Report, in a format provided by the TAC, to include accomplishments, recommendations, and lessons learned, as appropriate.

COST ESTIMATE AND ANTICIPATED SCHEDULE

The estimated cost to implement the scope of work outlined above is \$4,078,000, with \$682,000 for Avocet's oversight. A summary of the cost breakdown is presented in Table 1, with separate cost breakdowns for pre-construction planning and implementation provided in Tables 2 and 3, respectively. Avocet has estimated the cost on a time-and-materials basis using the schedule of rates in Table 4. Avocet will begin the implementation process once WQA receives the Prop 1 grant funds, currently expected in January 2024.

CLOSING REMARKS

Avocet Environmental, Inc. appreciates the opportunity to submit this proposal to the San Gabriel Basin Water Quality Authority. If you have any questions or require additional information, please do not hesitate to contact the undersigned at (949) 296-0977 Ext. 111 or at dsiren@avocetenv.com.

Respectfully submitted,

AVOCET ENVIRONMENTAL, INC.



Deke Siren, P.G., C.Hg.
Project Manager



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Whitmore Street Groundwater Remediation Facility
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Attachments

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Tables

Table 1
Cost Summary for WSGRF Expansion
Whitmore Street Groundwater Remediation Facility Expansion
El Monte, California

Budget Item	Contractor Subtotal	Avocet Subtotal	Cost
Pre-Construction			
Project Schedule & Signage	\$ -	\$ 15,020	\$ 15,020
Prepare a Monitoring and Reporting Plan (MRP)	\$ -	\$ 24,684	\$ 24,684
Prepare a Quality Assurance Project Plan (QAPP)	\$ -	\$ 9,084	\$ 9,084
Submit/Upload Data	\$ -	\$ 13,768	\$ 13,768
Groundwater Capture Zone Modeling	\$ -	\$ 18,460	\$ 18,460
60% Design Drawings	\$ -	\$ 41,100	\$ 41,100
90% Design Drawings	\$ -	\$ 14,668	\$ 14,668
100% Design Drawings	\$ -	\$ 9,148	\$ 9,148
Accessing Agreements and Permitting	\$ -	\$ 34,079	\$ 34,079
Subtotals	\$ -	\$ 181,000	\$ 181,000
Implementation			
Drilling	\$ 1,101,178	\$ 189,278	\$ 1,290,457
WSGRF Modifications	\$ 2,252,532	\$ 171,950	\$ 2,424,482
WSGRF Startup and Testing	\$ 41,831	\$ 43,259	\$ 85,090
As-Built Drawings and Operation and Maintenance Documents	\$ -	\$ 41,100	\$ 41,100
Draft Final Project Report	\$ -	\$ 35,734	\$ 35,734
Final Project Report	\$ -	\$ 7,928	\$ 7,928
Final Project Summary	\$ -	\$ 11,406	\$ 11,406
Subtotals	\$ 3,396,000	\$ 501,000	\$ 3,897,000
Totals	\$ 3,396,000	\$ 682,000	\$ 4,078,000

Table 2
Cost Estimate for Pre-Construction Planning
WSGRF Expansion
El Monte, California

			Project Management		General Compliance Requirements and Project Effectiveness and Performance						Modeling		Planning, Design and Engineering								Totals	
			Project Schedule & Signage		Prepare a Monitoring and Reporting Plan (MRP)		Prepare a Quality Assurance Project Plan (QAPP)		Submit/Upload Data		Groundwater Capture Zone Modeling		60% Design Drawings		90% Design Drawings		100% Design Drawings		Accessing Agreements and Permitting			
Labor Costs	Rates	Unit	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
Project Director/Senior Project Manager	\$ 212	hour	12	\$ 2,544	6	\$ 1,272	4	\$ 848	4	\$ 848	4	\$ 848	20	\$ 4,240	10	\$ 2,120	6	\$ 1,272	14	\$ 2,968	80	\$ 16,960
Project Manager	\$ 182	hour	24	\$ 4,368	12	\$ 2,184	4	\$ 728	40	\$ 7,280	12	\$ 2,184	25	\$ 4,550	10	\$ 1,820	6	\$ 1,092	16	\$ 2,912	149	\$ 27,118
Senior Project Engineer/Geologist	\$ 176	hour	24	\$ 4,224	60	\$ 10,560	12	\$ 2,112		\$ -	40	\$ 7,040	35	\$ 6,160	12	\$ 2,112	8	\$ 1,408	26	\$ 4,576	217	\$ 38,192
Project Engineer/Geologist	\$ 160	hour		\$ -		\$ -		\$ -		\$ -	40	\$ 6,400	80	\$ 12,800	24	\$ 3,840	12	\$ 1,920		\$ -	156	\$ 24,960
Senior Staff Engineer/Geologist	\$ 141	hour		\$ -	60	\$ 8,460	32	\$ 4,512	40	\$ 5,640		\$ -	40	\$ 5,640	12	\$ 1,692	12	\$ 1,692		\$ -	196	\$ 27,636
Staff Engineer/Geologist	\$ 115	hour		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	24	\$ 2,760	24	\$ 2,760
Designer/Senior CAD Operator	\$ 110	hour	4	\$ 440	12	\$ 1,320	4	\$ 440		\$ -	10	\$ 1,100	60	\$ 6,600	24	\$ 2,640	12	\$ 1,320	20	\$ 2,200	146	\$ 16,060
Technical Editor	\$ 111	hour	4	\$ 444	8	\$ 888	4	\$ 444		\$ -	8	\$ 888	10	\$ 1,110	4	\$ 444	4	\$ 444	8	\$ 888	50	\$ 5,550
Project Coordinator/Word Processing	\$ 90	hour		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0	\$ -
Project Support/Clerical	\$ 74	hour		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0	\$ -
Subtotals				\$ 12,020		\$ 24,684		\$ 9,084		\$ 13,768		\$ 18,460		\$ 41,100		\$ 14,668		\$ 9,148		\$ 16,304		\$ 159,236
Other Direct Costs (ODCs)	Rates	Unit	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars
Well Permit Fees	\$ 15,000	lump sum		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 15,000	1	\$ 15,000
Encroachment Permit	\$ 1,500	each		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 1,500	1	\$ 1,500
Truck	\$ 64	day		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0	\$ -
Mileage (IRS Rate)	\$ 0.67	mile		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	410	\$ 275	410	\$ 275
Expendable Materials, Reprographics, etc.		est.	1	\$ 3,000		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 1,000	2	\$ 4,000
Subtotals				\$ 3,000		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 17,775		\$ 20,775
Totals				\$ 15,020		\$ 24,684		\$ 9,084		\$ 13,768		\$ 18,460		\$ 41,100		\$ 14,668		\$ 9,148		\$ 34,079		\$ 181,000

Table 3

Cost Estimate for Implementation

WSGRF Expansion

El Monte, California

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			Implementation								Final Construction Reports						Totals	
			Drilling		WSGRF Modifications		WSGRF Startup and Testing		As-Built Drawings and Operation and Maintenance Docs		Draft Final Project Report		Final Project Report		Final Project Summary			
Labor Costs	Rates	Unit	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
Project Director/Senior Project Manager	\$ 212	hour	24	\$ 5,088	40	\$ 8,480	16	\$ 3,392	20	\$ 4,240	12	\$ 2,544	4	\$ 848	8	\$ 1,696	124	\$ 26,288
Project Manager	\$ 182	hour	54	\$ 9,828	80	\$ 14,560	40	\$ 7,280	25	\$ 4,550	40	\$ 7,280	6	\$ 1,092	12	\$ 2,184	257	\$ 46,774
Senior Project Engineer/Geologist	\$ 176	hour	96	\$ 16,896	94	\$ 16,544	100	\$ 17,600	35	\$ 6,160	40	\$ 7,040	12	\$ 2,112	16	\$ 2,816	393	\$ 69,168
Project Engineer/Geologist	\$ 160	hour	228	\$ 36,480	624	\$ 99,840		\$ -	80	\$ 12,800		\$ -		\$ -		\$ -	932	\$ 149,120
Senior Staff Engineer/Geologist	\$ 141	hour		\$ -	156	\$ 21,996	100	\$ 14,100	40	\$ 5,640	80	\$ 11,280	16	\$ 2,256	24	\$ 3,384	416	\$ 58,656
Staff Engineer/Geologist	\$ 115	hour	912	\$ 104,880		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	912	\$ 104,880
Designer/Senior CAD Operator	\$ 110	hour		\$ -	24	\$ 2,640		\$ -	60	\$ 6,600	32	\$ 3,520	8	\$ 880	6	\$ 660	130	\$ 14,300
Technical Editor	\$ 111	hour	33	\$ 3,663		\$ -		\$ -	10	\$ 1,110	10	\$ 1,110	4	\$ 444	6	\$ 666	63	\$ 6,993
Project Support/Clerical	\$ 74	hour		\$ -		\$ -		\$ -		\$ -	40	\$ 2,960	4	\$ 296		\$ -	44	\$ 3,256
Subtotals				\$ 176,835		\$ 164,060		\$ 42,372		\$ 41,100		\$ 35,734		\$ 7,928		\$ 11,406		\$ 479,435
Subcontractors/Major Equipment	Rates	Unit	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars
Geophysical Survey																		
Survey	\$ 3,600	day	3	\$ 10,800		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	3	\$ 10,800
Drilling Services																		
Middle Zone Monitoring Well (Sonic)	\$ 25,493	each	6	\$ 152,957		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	6	\$ 152,957
Lower Zone Monitoring Well (Sonic)	\$ 34,490	each	6	\$ 206,942		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	6	\$ 206,942
Middle Zone Extraction Well (Mud Rotary)	\$ 33,139	each	5	\$ 165,694		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	5	\$ 165,694
Lower Zone Extraction Well (Mud Rotary)	\$ 44,835	each	7	\$ 313,844		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	7	\$ 313,844
Well Development	\$ 7,450	each	12	\$ 89,395		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	12	\$ 89,395
Survey																		
Survey New and Existing Wells	\$ 6,000	day	3	\$ 18,000		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	3	\$ 18,000
Traffic Control																		
Traffic Control for Wells in Neighborhood	\$ 420	day	5	\$ 2,100		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	5	\$ 2,100
Drilling Waste Management																		
Rolloff Bin Delivery and Rental (Fully Loaded)	\$ 2,198	bin	8	\$ 17,587		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	8	\$ 17,587
Soil Disposal (Fully Loaded)	\$ 242	ton	45	\$ 10,908		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	45	\$ 10,908
Mud Disposal (Fully Loaded)	\$ 2.10	gallon	28360	\$ 59,556		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	28360	\$ 59,556
Water Disposal (Fully Loaded)	\$ 1.72	gallon	16200	\$ 27,799		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	16200	\$ 27,799
WSGRF Modifications																		
Trenching and Pipe/Conduit Installation	\$ 388	foot		\$ -	2500	\$ 969,000		\$ -		\$ -		\$ -		\$ -		\$ -	2500	\$ 969,000
1.5-inch dia. Sched. 80 PVC water pipe	\$ 7	foot		\$ -	6400	\$ 46,080		\$ -		\$ -		\$ -		\$ -		\$ -	6400	\$ 46,080
Wiring and Electrical Upgrades	\$ 264,000	lump sum		\$ -	1	\$ 264,000		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 264,000
1-inch Conduit for Control Wiring	\$ 5	foot		\$ -	8000	\$ 38,400		\$ -		\$ -		\$ -		\$ -		\$ -	8000	\$ 38,400
Wellhead Installation	\$ 9,210	each		\$ -	12	\$ 110,520		\$ -		\$ -		\$ -		\$ -		\$ -	12	\$ 110,520
Facility Modifications	\$ 90,000	lump sum		\$ -	1	\$ 90,000		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 90,000

Table 3
Cost Estimate for Implementation
 WSGRF Expansion
 El Monte, California
 Page 2 of 2

			Implementation								Final Construction Reports						Totals	
			Drilling		WSGRF Modifications		WSGRF Startup and Testing		As-Built Drawings and Operation and Maintenance Docs		Draft Final Project Report		Final Project Report		Final Project Summary			
Equipment Procurement	Rates	Unit	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars
Trojan UVPhox TM System Upgrade	\$ 300,000	lump sum		\$ -	1	\$ 300,000		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 300,000
Upgrade Peroxide System	\$ 90,000	lump sum		\$ -	1	\$ 90,000		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 90,000
Control Panel (inc programming) Upgrade	\$ 55,944	lump sum		\$ -	1	\$ 55,944		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 55,944
Electrical Transformer(s)	\$ 12,000	lump sum		\$ -	1	\$ 12,000		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 12,000
Extraction Pumps	\$ 4,354	each		\$ -	12	\$ 52,243		\$ -		\$ -		\$ -		\$ -		\$ -	12	\$ 52,243
LGAC Changeout	\$ 10,440	lump sum		\$ -	1	\$ 10,440		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 10,440
Replace Existing Flow Meters & Transmitters	\$ 4,084	each		\$ -	6	\$ 24,502		\$ -		\$ -		\$ -		\$ -		\$ -	6	\$ 24,502
New Flow Meters and Transmitters (Badger)	\$ 4,084	each		\$ -	12	\$ 49,003		\$ -		\$ -		\$ -		\$ -		\$ -	12	\$ 49,003
Submersible Pressure Transducers	\$ 1,200	each		\$ -	16	\$ 19,200		\$ -		\$ -		\$ -		\$ -		\$ -	16	\$ 19,200
Well Vaults	\$ 1,200	each		\$ -	12	\$ 14,400		\$ -		\$ -		\$ -		\$ -		\$ -	12	\$ 14,400
Electrical Pull Vaults	\$ 600	each		\$ -	18	\$ 10,800		\$ -		\$ -		\$ -		\$ -		\$ -	18	\$ 10,800
Gauges, valves, & misc. piping	\$ 96,000	lump sum		\$ -	1	\$ 96,000		\$ -		\$ -		\$ -		\$ -		\$ -	1	\$ 96,000
Analytical Laboratory																		
1,4-Dioxane by EPA 8270C SIM	\$ 114	each	22	\$ 2,508		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	22	\$ 2,508
VOCs by EPA 8260B	\$ 90	each	28	\$ 2,520		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	28	\$ 2,520
TPH-cc by EPA 8015M	\$ 72	each	16	\$ 1,152		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	16	\$ 1,152
Title 22 Metals by EPA 6010B/7471A	\$ 102	each	16	\$ 1,632		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	16	\$ 1,632
Full NPDES Analytical Suite	\$ 1,482	lump sum	12	\$ 17,784		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	12	\$ 17,784
Full NPDES Analytical Suite (3 Day TAT)	\$ 2,001	lump sum		\$ -		\$ -	4	\$ 8,003		\$ -		\$ -		\$ -		\$ -	4	\$ 8,003
Startup and Testing																		
System Startup w/ PLC Onsite	\$ 9,840	lump sum		\$ -		\$ -	1	\$ 9,840		\$ -		\$ -		\$ -		\$ -	1	\$ 9,840
Storage and Disposal of Extracted Groundwater	\$ 1.20	gallon		\$ -		\$ -	19200	\$ 23,040		\$ -		\$ -		\$ -		\$ -	19200	\$ 23,040
Horiba Rental	\$ 474	week		\$ -		\$ -	2	\$ 948		\$ -		\$ -		\$ -		\$ -	2	\$ 948
Subtotals			\$ 1,101,178		\$ 2,252,532		\$ 41,831		\$ -		\$ -		\$ -		\$ -		\$ 3,395,541	
Other Direct Costs (ODCs)			Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars
Truck	\$ 175	week	14	\$ 2,450	6	\$ 1,050	2	\$ 350		\$ -		\$ -		\$ -		\$ -	22	\$ 3,850
Mileage (IRS Rate)	\$ 1	mile	6020	\$ 3,943	2580	\$ 1,690	820	\$ 537		\$ -		\$ -		\$ -		\$ -	9420	\$ 6,170
Photoionization Detector	\$ 350	week	5	\$ 1,750		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	5	\$ 1,750
Gloves (Disposable Nitrile)	\$ 30	box	10	\$ 300	5	\$ 150		\$ -		\$ -		\$ -		\$ -		\$ -	15	\$ 450
Expendable Materials, Reprographics, etc.		est.		\$ 4,000		\$ 5,000		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 9,000
Subtotals			\$ 12,443		\$ 7,890		\$ 887		\$ -		\$ -		\$ -		\$ -		\$ 21,220	
Totals			\$ 1,290,457		\$ 2,424,482		\$ 85,090		\$ 41,100		\$ 35,734		\$ 7,928		\$ 11,406		\$ 3,897,000	

Table 4
Schedule of Charges
(Effective January 1, 2023)

Professional Services^(1,2)	Hourly Rate (\$)
Principal	242
Project Director/Senior Project Manager	212
Project Manager	182
Senior Project Engineer/Geologist	176
Project Engineer/Geologist	160
Senior Staff Engineer/Geologist	141
Staff Engineer/Geologist	115
Senior Technician	99
Technician	85
Designer/Senior CAD Operator	110
CAD Operator	91
Technical Editor	111
Project Coordinator/Word Processing	90
Project Support/Clerical	74

Reimbursables

Per Diem (meals for necessary overnight travel)	60/day
Car Mileage	IRS rate
Pickup Truck (on site)	8/hour -- 64/day
Truck Mileage	IRS rate plus \$0.10
Field equipment per separate schedule	

Expenses

Vendor costs and direct expenses billed at actual cost plus 10%.

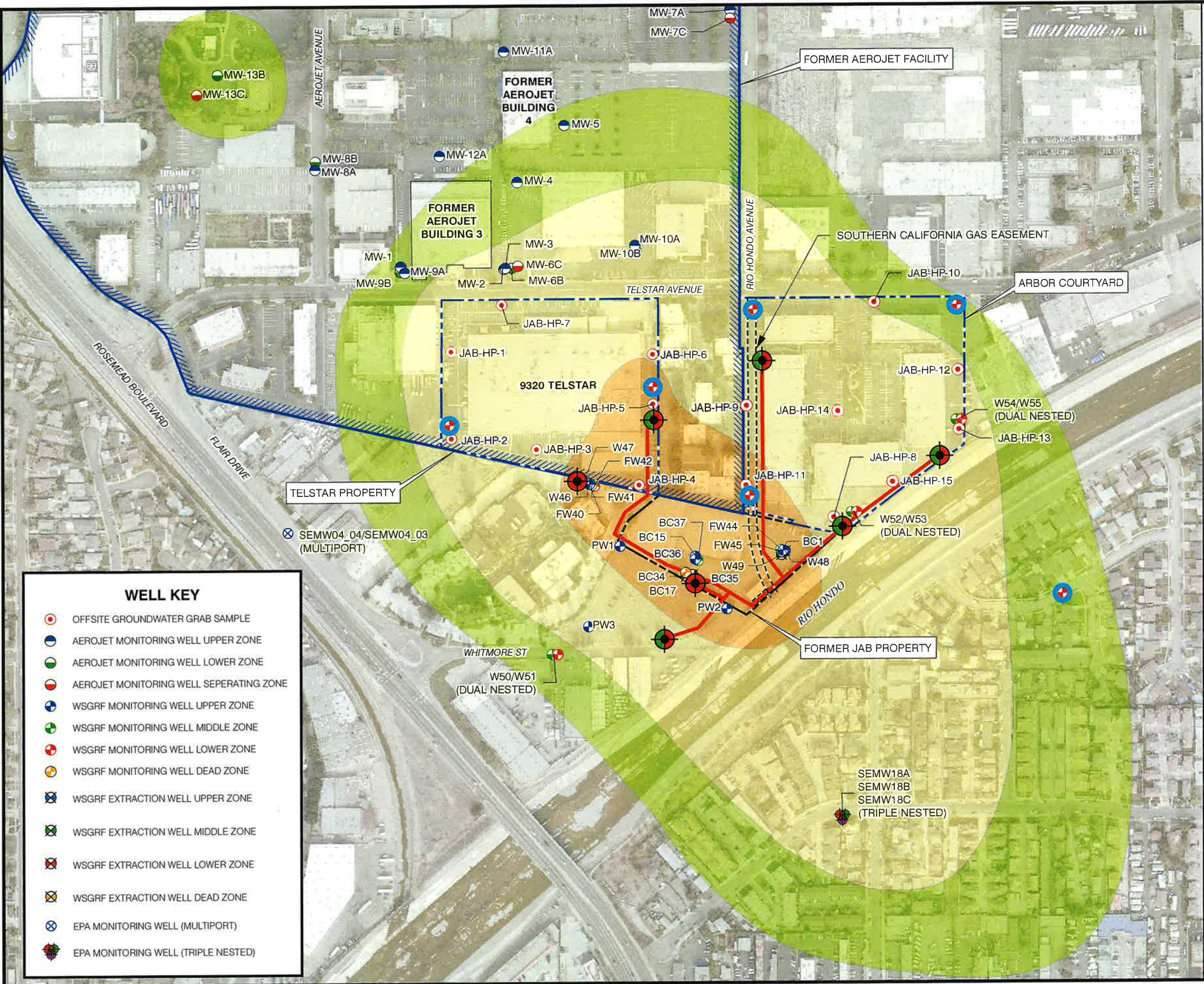
Notes: (1) An overtime surcharge of 30 percent may be applied to hourly rates for nonsalaried employees if field work has to be performed on weekends or at night because of site access limitations or other project-specific requirements.

(2) Preparation for expert witness services will be invoiced at the rates above apart from actual depositions and court appearances, which will be charged at double the rates listed above, with a 4-hour minimum per appearance.

Attachment 1

DFA Scope of Work

S:\GIS\1128-WQA\1128 012_Grant_App\MapDocuments\004_1128 012_Updated_DT_Prop_EWs_MWIs.mxd\7/5/2022



WELL KEY

- OFFSITE GROUNDWATER GRAB SAMPLE
- AEROJET MONITORING WELL UPPER ZONE
- AEROJET MONITORING WELL LOWER ZONE
- AEROJET MONITORING WELL SEPERATING ZONE
- WSGRF MONITORING WELL UPPER ZONE
- WSGRF MONITORING WELL MIDDLE ZONE
- WSGRF MONITORING WELL LOWER ZONE
- WSGRF MONITORING WELL DEAD ZONE
- WSGRF EXTRACTION WELL UPPER ZONE
- WSGRF EXTRACTION WELL MIDDLE ZONE
- WSGRF EXTRACTION WELL LOWER ZONE
- WSGRF EXTRACTION WELL DEAD ZONE
- ⊗ EPA MONITORING WELL (MULTIPOINT)
- EPA MONITORING WELL (TRIPLE NESTED)

EXPLANATION

- RECOMMENDED DUAL ZONE (MIDDLE AND LOWER) EXTRACTION WELL
- RECOMMENDED LOWER ZONE EXTRACTION WELL
- RECOMMENDED DUAL NESTED GROUNDWATER MONITORING WELL (MIDDLE AND LOWER ZONES)
- TENTATIVE TRENCH LAYOUT
- 1,4-DIOXANE POTENTIALLY RANGING UP TO 10 µg/L
- 1,4-DIOXANE POTENTIALLY RANGING UP TO 100 µg/L
- 1,4-DIOXANE POTENTIALLY EXCEEDING 100 µg/L

BASEMAP REFERENCE:
USGS AERIAL PHOTOGRAPH
DATED: DECEMBER 28, 2013

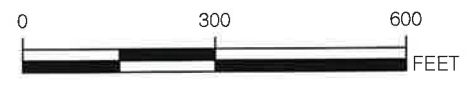


FIGURE 9
EXTRACTION WELL LOCATIONS
WSGRF EXPANSION
SOUTH EL MONTE OPERABLE UNIT
LOS ANGELES COUNTY, CALIFORNIA





San Gabriel Basin Water Quality Authority

1720 W. Cameron Avenue, Suite 100, West Covina, CA 91790 • 626-338-5555 • Fax 626-338-5775

AGENDA SUBMITTAL

To: WQA Board of Directors
From: Randy Schoellerman, Executive Director
Date: February 21, 2024
Subject: **Draft 2024 San Gabriel Basin Groundwater Quality Management and Remediation Plan (§406 Plan)**

Summary

On January 17, 2024, the Board authorized staff to post the Draft §406 Plan for 2024 for a 30-day public comment period ending February 16, 2024. Staff posted notices of the public comment period in La Opinion and the San Gabriel Valley Tribune on January 22, 2024, as well as the WQA's website. No comments have been received at this time. Therefore, staff is recommending adoption of the §406 Plan for 2024.

Recommendation / Proposed Action

Adopt the San Gabriel Basin Groundwater Quality Management and Remediation Plan for 2024.



San Gabriel Basin Water Quality Authority

1720 W. Cameron Avenue, Suite 100, West Covina, CA 91790 • 626-338-5555 • Fax 626-338-5775

AGENDA SUBMITTAL

To: WQA Board Members
From: Randy Schoellerman, Executive Director
Date: February 21, 2024
Subject: **San Gabriel Valley Economic Partnership Membership Renewal**

Summary

The WQA has a Leader Level Membership with San Gabriel Valley Economic Partnership (SGVEP) and the annual renewal amount of \$20,000 is discounted from the regular price of \$25,000. WQA's membership has been beneficial in putting the WQA's issues out in front of the community by allowing the WQA to participate in local events with local and state legislators. It also gives the WQA a seat on the Board of Directors.

Recommendation / Proposed Action

Approve renewal of WQA's annual membership to the SGVEP.

Attachment:
SGVEP Annual Membership Invoice



[Home](#) » [About Us](#) » [Member Levels & Benefit Info](#)

MEMBERSHIP LEVELS

<p>LEADERSHIP \$25,000</p> <p>Eligible:</p> <ul style="list-style-type: none">• All Businesses and Organizations	<p>CHAIRMAN \$11,000</p> <p>Eligible:</p> <ul style="list-style-type: none">• All Businesses and Organizations	<p>LOCAL GOVERNMENT BASED ON POPULATION</p> <p>Eligible (Membership priced by city population):</p> <ul style="list-style-type: none">• Local Government (pop > 85k) \$10,500• Local Government (pop 55k-85k) \$7,875• Local Government (pop 25k-55k) \$5,250• Local Government (pop < 25k) \$2,625
<p>DIRECTOR \$6,000</p> <p>Eligible:</p> <ul style="list-style-type: none">• All Businesses and Organizations• Higher Education Institutions	<p>ADVOCATE \$3,000</p> <p>Eligible:</p> <ul style="list-style-type: none">• All Businesses and Organizations• Higher Education Institutions	<p>COMMUNITY SERVICE \$1,700</p> <p><i>Advocate level benefits at reduced cost</i></p> <p>Eligible:</p> <ul style="list-style-type: none">• Community Service Non-Profit Organizations• High School Districts

MEMBERSHIP BENEFITS	Advocate	Director	Chairman	Leadership
Regional Leadership				

MEMBERSHIP BENEFITS	Advocate	Director	Chairman	Leadership
Eligibility for committee membership	X	X	X	X
Eligibility for Board of Directors nomination		X	X	X
Private, customized briefings on issues related to your business from executive Partnership staff by request			X	X
Invitation to participate in strategic planning retreats			X	X
Gold Level Sponsorship of SGV Awards Gala (\$5,000 value) <ul style="list-style-type: none"> • Admission for 10 to private reception with honorees • Premier seating and admission for table of 10 • Logo featured in all promotions and advertisements • Recognition from the stage during the event • Full page color ad in program 				X
Silver Level Sponsorship of SGV Economic Outlook (\$2,000 value) <ul style="list-style-type: none"> • Logo featured in all promotions and advertisements • Premier seating and admission for table of 9 				X
Sponsorship Legislative Networking Reception (\$2,000 value) <ul style="list-style-type: none"> • Recognition at the event • Logo featured in all promotions and advertisements • Admission for 6 				X
Political Advocacy				
Updates on public policy issues	X	X	X	X
Opportunity to participate in advocacy trips to Washington D.C.	X	X	X	X
Opportunity to participate in advocacy trips to Sacramento	X	X	X	X
Facilitated personal introductions to staff of legislators by request	X	X	X	X
Opportunity to present issues to Legislative Action Committee	X	X	X	X
Copy of SGV Legislative Guide	X	X	X	X
Company Recognition, Networking and Visibility				
Facilitated personal introductions to local and China market business contacts by request	X	X	X	X
Initial formal introduction at Members Meeting	X	X	X	X
Initial profile of company in members newsletter	X	X	X	X
Member profile in Partnership website directory	X	X	X	X
Access to contact information of other members	X	X	X	X
Option to send events and announcements for inclusion in <i>Member-to-Member</i> newsletter	X	X	X	X
Option to send events and announcements for sharing	X	X	X	X

MEMBERSHIP BENEFITS

	Advocate	Director	Chairman	Leadership
on social media				
Annual announcement of membership renewal in Weekly Update and Member-to-Member newsletters	x	x	x	x
Option to submit articles for publication on Partnership Blog	x	x	x	x
Linked company logo on Partnership website			x	x
Hosting events at your company	x	x	x	x
Logo on all printed publications including Business Assistance Guide and Legislative Guide				x

Special Events Meetings and Forums

Economic Outlook Breakfast	Discount	Discount & preferred seating	Discount & preferred seating	Complimentary Admission for 8 w/ Premier seating
San Gabriel Valley Awards Gala	x	Preferred seating	Preferred seating	Complimentary Admission for 10 w/ Premier seating
Legislative Networking Reception admission at discount	Discount	Discount	Discount	Complimentary Admission for 6
Speakers Luncheon Series (members only)	x	x	x	x
Legislative Breakfast Series (members only)	x	x	x	x
New Member Receptions (members only)	x	x	x	x
Quarterly member meetings (members only)	x	x	x	x
Roundtables and forums (members only)	x	x	x	x

Business Assistance and Resources

Access to Business Assistance staff for problem-solving	x	x	x	x
Access to SGV-specific economic reports and data	x	x	x	x
Option to request economic presentation for your group	x	x	x	x
Weekly Update newsletter subscription (members only)	x	x	x	x
Construction updates email subscription (members only)	x	x	x	x
<i>Member-to-Member</i> newsletter subscription (members only)	x	x	x	x

[View General Member Benefit Info](#)



San Gabriel Valley Economic Partnership

248 E. Foothill Blvd. Suite 100, Monrovia, CA 91016

Phone: (626) 856-3400 Fax: (626) 856-5115

Email: info@sgvpartnership.org

Office Hours: Monday–Thursday 9:00 a.m. to 5:30 p.m.,
Friday 9:00 a.m. to 1:00 p.m.

INVOICE

San Gabriel Valley Economic
Partnership
248 East Foothill Blvd. Suite 100
Monrovia, CA 91016

ccaldera@sgvpartnership.org
(626) 856-3400



San Gabriel Basin Water Quality

Bill to
San Gabriel Basin Water Quality
1720 West Cameron Avenue, #100
West Covina, CA 91790

Invoice details
Invoice no.: 8037
Invoice date: 03/01/2024
Due date: 03/01/2024

#	Date	Product or service	SKU	Qty	Rate	Amount
1.		Leader Level - Member Annual Renewal of Leader Level Membership March 1, 2024 - February 29, 2025			\$20,000.00	\$20,000.00
Total						\$20,000.00

Note to customer
Our new mailing address:
248 East Foothill Blvd. Suite 100
Monrovia, CA 91016

DRAFT

The following item on the Administration Fund Account at BMO Bank is submitted for payment as part of agenda item X.(b)2.

Check No.	Payable to	Description	Amount
E92156	San Gabriel Valley Economic Partnership	Invoice No. 8037, Annual renewal of Leadership package and membership dues	20,000.00
TOTAL			<u>20,000.00</u>

mlb
2-15-24



San Gabriel Basin Water Quality Authority

1720 W. Cameron Avenue, Suite 100, West Covina, CA 91790 • 626-338-5555 • Fax 626-338-5775

AGENDA SUBMITTAL

To: WQA Board of Directors
From: Randy Schoellerman, Executive Director
Date: February 21, 2024
Subject: **Draft of Audited Financial Statements for the Fiscal Year Ended June 30, 2023**

Discussion

The draft of the annual audit for the fiscal year ended June 30, 2023, is hereby submitted to the WQA Board of Directors for review and approval. It is comprised of the following two documents.

- Financial Statement Audit of Basic Financial Statements
- Single Audit Report

Vasquez & Co LLP (Vasquez) is the WQA's current audit firm, and the audit is being presented by the Audit Engagement Partner, Ms. Cristy A. Canieda, CPA, CGMA.

Also being presented to the Board is the Report to the Board of Directors. The Report includes the following:

- *The Summary of Audit Results* – This is the Auditors' Required Communication with those charged with governance and summarizes the auditors' responsibility regarding the audit as well as observations arising from the audit.

The Management Representation Letter is included as Exhibit A. This is submitted by WQA to Vasquez detailing WQA's responsibilities in the audit process. Once the audit is approved by the Board, the letter is signed by the Executive Director and the Director of Finance and submitted to Vasquez.

Recommendation / Proposed Action

Staff requests that the Board approve the annual audit for the fiscal year ended June 30, 2023.

Attachments

- *Report to the Board - Summary of Audit Results.*
- *Draft of the Financial Statement Audit and Single Audit for the fiscal year ended June 30, 2023.*
- *Management Representation Letter as Exhibit "A".*



Water Quality Authority

REPORT TO THE BOARD OF DIRECTORS

February 21, 2024

/ INTRODUCTION

To the Honorable Members of the Board of Directors San Gabriel Basin Water Quality Authority

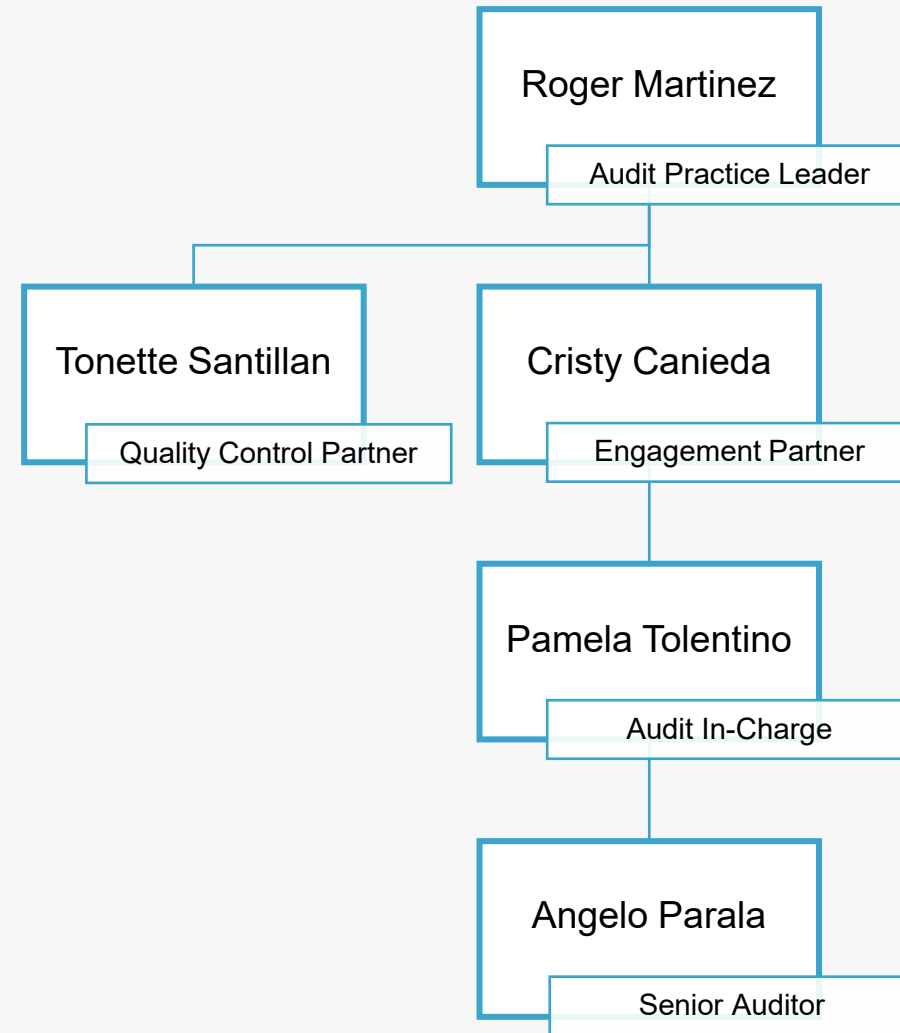
We are pleased to present this report related to our audit of the financial statements of San Gabriel Basin Water Quality Authority (the Authority) as of and for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Authority's financial reporting process.

This report is intended solely for the information and use of the Board of Directors, the Administrative and Finance Committee, and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the Authority.

/ AGENDA

- ☐ The Engagement Team
- ☐ Independence
- ☐ Scope of Engagement
- ☐ Summary of Audit Results
 - ☐ Financial Statements Audit
 - ☐ Single Audit
- ☐ Financial Statements
- ☐ Auditor's Required Communications to Those Charged with Governance
- ☐ New Accounting Pronouncements – GASB Implementation
- ☐ Questions
- ☐ Contact Information

/ THE ENGAGEMENT TEAM



/ INDEPENDENCE



- ❑ There are no relationships between any of our representatives and the Authority that in our professional judgment may reasonably be thought to bear on independence.
- ❑ Vasquez & Company LLP meets the independence requirements of the *Government Auditing Standards* as it relates to the Authority.

/ SCOPE OF ENGAGEMENT

Financial statements audit

- In accordance with Generally Accepted Government Auditing Standards
- As of and for the year ended June 30, 2023

Single Audit

- In accordance with Uniform Guidance
- For the year ended June 30, 2023



SUMMARY OF AUDIT RESULTS

/ INDEPENDENT AUDITOR'S REPORT

- Financial Statements Audit – UNMODIFIED OPINION – “Clean” Opinion

UNMODIFIED “CLEAN” OPINION

Audit 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*

The financial statements present fairly, in all material respects, San Gabriel Basin Water Quality Authority:



Financial position



Revenues, expenses and changes in net position



Cash flows

- ☐ Report on Internal Control over Financial Reporting and Compliance
 - *No material weaknesses, significant deficiencies, and material noncompliance noted.*

/ SINGLE AUDIT

Assistance Listing Number	15.526
---------------------------	--------

Identification of Major Programs

Name of Federal Program or Cluster	San Gabriel Basin Restoration
------------------------------------	-------------------------------

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
--	-----------

Auditee qualified as a low-risk auditee?	Yes
--	-----

Financial Statement Findings:	None noted
-------------------------------	------------

Federal Award Findings:	None noted
-------------------------	------------

/ SINGLE AUDIT, continued

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

None reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

No

FINANCIAL STATEMENTS

/ FINANCIAL HIGHLIGHTS

Statement of Net Position

Increase in total assets by \$11.62 million or 21.5%

Decrease in total liabilities by \$0.58 million or -7.3%

Increase in net position by \$12.20 million or 26.5%

Statement of Revenue, Expenses and Changes in Net Position

Increase in total operating revenues of \$5.45 million or 27.6%

Increase in total operating expenses of \$5.53 million or 27.7%

Decrease in income before capital contributions of \$0.16 million or -84.4%

Increase in capital contributions of \$2.12 million or 21.0%

AUDITOR'S REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE (AU-C 260)

/ REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

Management's Responsibility	Management has primary responsibility for the accounting principles used, including their consistency, application, clarity and completeness.
Significant Accounting Policies	The Authority did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies, during the fiscal year ended June 30, 2023.
Controversial issues	No significant or unusual transactions or accounting policies in controversial or emerging areas for which there is lack of authoritative guidance or consensus were identified.
Basis of Accounting	The financial statements were prepared on the assumption that the Authority will continue as a going concern.

/ REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE, continued

Audit Adjustments	There were no audit adjustments made to the original trial balance presented to us to begin our audit.
-------------------	--

Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
-------------------------------	--

Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
--------------------------------------	---

Conditions of Retention	No significant issues were discussed, or subject to correspondence, with management prior to retention.
-------------------------	---

/ REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE, continued

Difficulties with Management	We did not encounter any difficulties with management while performing our audit procedures that require the attention of the Board.
Material Weakness and Significant Deficiency	No significant deficiencies or material weaknesses in internal controls were identified.
Irregularities, Fraud or Illegal Acts	No irregularities, fraud or illegal acts that would cause a material misstatement of the financial statements, came to our attention as a result of our audit procedures.
Management Representations	The Management will provide us the signed copy of the management representation letter at the end of the audit and prior to our issuance of the report on financial statements.

QUESTIONS

/ Contact Information

Vasquez + Company LLP has over 50 years of experience in performing audit, accounting, and consulting services for all types of private companies, nonprofit organizations, governmental entities, and publicly traded companies. Vasquez is a member of the RSM US Alliance.

RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms.

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\ 213-873-1700
\ solutions@vasquezcpa.com

**Thank you for your time and
attention.**

draft 02.12.2024



Water Quality Authority

San Gabriel Basin Water Quality Authority
Audited Financial Statements
As of and for the Years Ended June 30, 2023 and 2022
with Report of Independent Auditors



draft 02.12.2024

San Gabriel Basin Water Quality Authority
Audited Financial Statements
As of and for the Years Ended June 30, 2023 and 2022
with Report of Independent Auditors

INDEPENDENT AUDITOR'S REPORT	<u>PAGE</u> 1
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	4
BASIC FINANCIAL STATEMENTS	
Statements of Net Position	16
Statements of Revenues, Expenses and Changes in Net Position	17
Statements of Cash Flows	18
Notes to the Financial Statements	20



Independent Auditor's Report

The Honorable Members of the Board of Directors
San Gabriel Basin Water Quality Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of San Gabriel Basin Water Quality Authority (the Authority), which comprise the Statements of Net Position as of June 30, 2023 and 2022, the related Statements of Revenues, Expenses and Changes in Net Position for the years then ended and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of San Gabriel Basin Water Quality Authority, as of June 30, 2023 and 2022, and the changes in its financial position, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 15 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2024 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Authority's internal control over financial reporting and compliance.

**Glendale, California
February 21, 2024**

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

INTRODUCTION

The San Gabriel Basin Water Quality Authority (Authority) is a special district whose major function is to facilitate the development, financing and implementation of groundwater treatment programs in the San Gabriel Valley. The groundwater treatment programs are located in Operable Units within the San Gabriel Valley - the Baldwin Park Operable Unit (BPOU), the El Monte Operable Unit (EMOU), the Puente Valley Operable Unit (PVOU), the South El Monte Operable Unit (SEMOU), Area Three Operable Unit (ATOU) and the Whittier Narrows Operable Unit (WNOU). Additionally, there are several treatment programs located outside of the defined Operable Units.

DESCRIPTION OF FINANCIAL STATEMENTS

The Authority's basic financial statements include the following three statements:

The *Statements of Net Position* present information on all of the Authority's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of the financial position of the Authority.

The *Statements of Revenues, Expenses and Changes in Net Position* present information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows, as revenues and expenses are recognized on the accrual basis of accounting.

The *Statements of Cash Flows* are related to the other financial statements by the way they link changes in assets and liabilities to the effect on cash and cash equivalents over the course of the fiscal year.

The notes to the financial statements provide useful information regarding the Authority's significant accounting policies, and explain significant account balances and activities, certain material risks, obligations, commitments, contingencies and subsequent events, if any.

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

SUMMARY FINANCIAL INFORMATION AND ANALYSIS

The following condensed financial information provides an overview of the Authority's financial position and financial activities as of and for the fiscal years ended June 30, 2023 and 2022.

Statement of Net Position

	<u>June 30</u>		Dollar	Percentage
	<u>2023</u>	<u>2022</u>	Change	Change
Assets				
Current assets	\$ 30,227,532	\$ 23,523,452	\$ 6,704,080	28.5%
Other capital assets , net	4,056,149	4,423,965	(367,816)	-8.3%
Construction in progress	31,285,663	25,588,787	5,696,876	22.3%
Noncurrent assets	22,934	438,541	(415,607)	-94.8%
Total assets	<u>65,592,278</u>	<u>53,974,745</u>	<u>11,617,533</u>	<u>21.5%</u>
Liabilities				
Current liabilities	6,594,891	6,673,449	(78,558)	-1.2%
Noncurrent liabilities	817,208	1,323,048	(505,840)	-38.2%
Total liabilities	<u>7,412,099</u>	<u>7,996,497</u>	<u>(584,398)</u>	<u>-7.3%</u>
Net Position				
Net investment in capital assets	34,874,238	29,436,898	5,437,340	18.5%
Restricted	16,361,740	12,218,442	4,143,298	33.9%
Unrestricted	6,944,201	4,322,908	2,621,293	60.6%
Total net position	<u>58,180,179</u>	<u>45,978,248</u>	<u>12,201,931</u>	<u>26.5%</u>
Total liabilities and net position	<u>\$ 65,592,278</u>	<u>\$ 53,974,745</u>	<u>\$ 11,617,533</u>	<u>21.5%</u>

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

Summary of Statements of Net Position

Current Assets - At June 30, 2023, current assets totaled \$30.2M and were comprised primarily of \$25.9M of cash and investments and \$3.3M of accounts receivable. At the prior year ended June 30, 2022, current assets totaled \$23.5M and were comprised primarily of \$9.8M of cash and investments and \$12.8 of accounts receivable. Current assets increased \$6.7M or 28.5% over the prior year, with cash and investments increasing by \$16.0M and accounts receivable decreasing by \$9.5M. The increase in cash and investments is due to the timing of payments and reimbursements from the federal grantors, and the decrease in accounts receivable is due the receipt of a federal grant in the amount of \$9.7M that was included in accounts receivable at June 30, 2022 and was subsequently collected in 2023.

Other Capital Assets - For FY 2023, Other Capital Assets included fixed assets of \$10.4M net of accumulated depreciation of \$6.8M and Right-to-use lease assets of \$576K net of accumulated amortization of \$108K. For FY 2022 Other Capital Assets included fixed assets of \$10.4M net of accumulated depreciation of \$6.5M and Right-to-use lease assets of \$576K.

During FY 2023 purchases of office equipment totaled \$40.2K. Additionally, disposals of office equipment totaled \$6.2K - these assets were fully depreciated. The current year additions and disposals along with depreciation of \$300K resulted in a net decrease in fixed assets of \$260K. During the prior FY 2022 purchases of office equipment totaled \$2.4K and the construction of monitoring wells totaled \$144K, with depreciation of \$305K resulting in a net decrease in capital assets of \$101K, or 2.5%. Additionally, disposals of office equipment totaled \$35K - these assets were fully depreciated.

For FY 2023, included in Other Capital Assets is the Right-to-use lease asset totaling \$468K which is \$576K net of accumulated amortization of \$108K. For FY 2022, included in Other Capital Assets is the Right-to-use lease asset totaling \$576K. See further discussion in the section titled 'Summary of Statements of Net Position at *Right-to-use lease asset / right-to-use lease payable* .

Overall, other capital assets net at FY 2023 and 2022 are \$4.1M and \$4.4M, respectively.

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

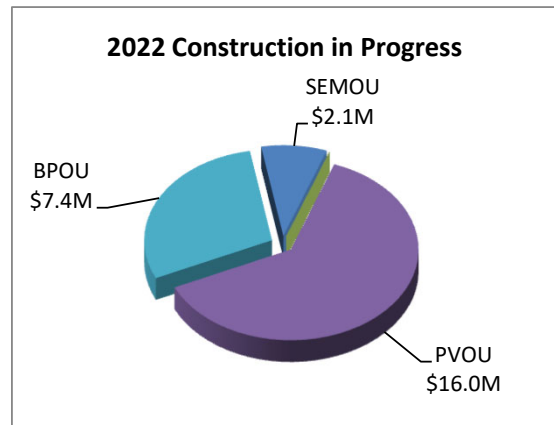
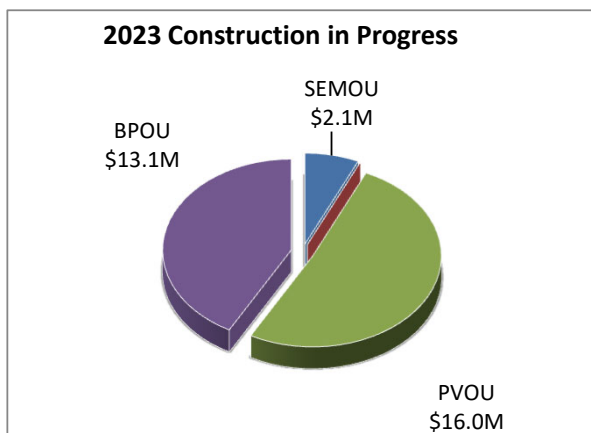
(Unaudited)

June 30, 2023

Summary of Statements of Net Position (continued)

Construction in Progress (CIP) - As described in the Introduction, the groundwater treatment programs are located in Operable Units within the San Gabriel Valley. Each Operable Unit has unique terms to describe the parties responsible for contamination of the groundwater. These terms include Responsible Parties (RPs), Cooperating Respondents, Performing Settling Defendants, Settling Defendants, Potentially Responsible Parties, and Work Parties. Hereafter, these parties shall be collectively referenced as RPs. The Authority, through agreements with various RPs and local Water Producers has agreed to provide capital funding for various projects in the San Gabriel Basin. Capital costs associated with these projects are accounted for as CIP and include land acquisition costs, design costs, construction costs, professional fees, labor costs and other related project costs.

Through agreements, the projects have a variety of funding sources including the Authority's pumping right assessments and capital contributions from RPs, Water Producers, and federal and state grants. The funding received for projects under construction are recorded as capital contributions. Upon completion of a project, if the related asset is owned by the Authority, it is transferred to capital assets and depreciated. For completed projects where title is retained by the Water Producer, the Authority transfers the asset to the Water Producer. Shown below is the composition of CIP by Operable Unit as of June 30, 2023 and 2022.



SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

Construction In Progress (CIP) continued - At June 30, 2023, CIP totaled \$31.3M, a net increase of \$5.7M or 22.3% from FY 2022. Approximately 42.0% of CIP is related to the BPOU, 51.2% is related to the PVOU with the remaining 6.8% related to the SEMOU. During FY 2023, the Authority incurred \$1.0M of CIP for the treatment system at the San Gabriel Valley Water Company (SGVWC) B-6 treatment facility as well as \$107.6K for the Valley County Water District (VCWD) treatment at Sub-Area 1, plus \$2.4M for the Nitrate Treatment Facility at La Puente Valley County Water District (LPVCWD) and \$2.22M for construction of Plant 8 PFAS Treatment at California Domestic Water Company (CDWC). At the prior year ended June 30, 2022, CIP totaled \$25.6M, with approximately 29.1% of CIP related to the BPOU, 62.6% related to the PVOU with the remaining 8.3% related to the SEMOU. During FY 2022, the Authority incurred \$12K of CIP for the treatment system at the San Gabriel Valley Water Company B-6 treatment facility as well as \$230K for the Valley County Water District treatment at Sub-Area 1.

Listed below and on the next page are descriptions of the major projects currently under construction and included in CIP as of June 30, 2023.

BALDWIN PARK OPERABLE UNIT

Valley County Water District (VCWD) Single Pass Treatment Facility

\$2.8M related primarily to the Arrow Well Rehab project including sitework, discharge and rubber dams, equipment, permitting and engineering.

San Gabriel Valley Water Company (SGVWC) Plant B6

\$5.3M related to the design and construction of an additional fixed bed ion exchange treatment system for the removal of nitrates.

La Puente Valley County Water District (LPVCWD) Nitrate Treatment Facility

\$2.9M related to the design and construction of a regenerable ion exchange treatment system for the removal of nitrate contamination.

California Domestic Water Company (CDWC) Plant 8 PFAS Treatment

\$2.2M for the design and construction of an ion exchange resin system for the removal of PFAS contamination.

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

Summary of Statements of Net Position (continued)

Construction in Progress (CIP) (continued)

PUENTE VALLEY OPERABLE UNIT

Intermediate Zone Remedy - Northrop Grumman

\$16.0M related primarily to the design and construction of extraction wells, conveyance pipelines, and the design of a treatment facility located at a site in the PVOU.

SOUTH EL MONTE OPERABLE UNIT

San Gabriel Valley Water Company (SGVWC) 1,4 Dioxane Treatment Facility

\$2.1M related to the design of and equipment for an advanced oxidation system for the treatment of 1,4 dioxane contamination at SGVWC's Plant 8.

Current Liabilities - At 2023, current liabilities totaled \$6.6M, a decrease of \$79K from the fiscal year 2022, and are comprised primarily of accounts payable and unearned revenue. At 2022, current liabilities totaled \$6.7M, and are also comprised primarily of accounts payable and unearned revenue.

Accounts payable is \$4.7M for the current year which is a decrease of \$100K from FY 2022 primarily due to an increase in payables for BPOU projects of \$323K and a decrease in payables to SEMOU producers and vendors of \$423K. The increases in BPOU payables and decreases in SEMOU payables are due to fluctuations in capital and T & R project costs for the current fiscal year, and are controlled by the timing and amount of submittals for cost reimbursements from RPs and Water Producers.

Unearned revenue relates to funds previously received by the Authority by way of various settlement agreements with SEMOU RPs. The funds are held to pay certain SEMOU project costs as per agreement. During the current year, the Authority did not recognize any unearned revenue as income as there were no payments of T & R costs to the SEMOU water producers per these agreements. Accordingly, the unearned revenue balance did not change from 2022.

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

Noncurrent Assets/Noncurrent Liabilities

Note Receivable / Note Payable - Between the years of 2003 through 2005, the Authority received loan proceeds totaling \$6,440,000 from the Department of Toxic Substances Control through the State Water Resources Control Board (SWRCB) for reimbursement of project costs related to the VCWD SA1 project located in the BPOU. At June 30, 2023, the note payable totaled \$820.3K, of which the current portion is \$404.7K and the noncurrent portion is \$415.6K. The Authority has a corresponding note receivable from the BPOU RPs of \$415.6K. The proceeds from the note receivable are used by the Authority to repay the note payable in accordance with the Authority's repayment terms with the SWRCB. The note receivable is recorded as a current asset as of June 30, 2023. Usually the balance of the note receivable from the BPOU RPs and the note payable to the SWRCB are the same. However, for FY 2023, the BPOU RP's made an early payment for the FY 2024, resulting in two payments within the FY 2023, and resulting in a lower balance receivable from the BPOU RPs than the balance payable by the Authority to the SWRCB.

Right-to-use lease asset / right-to-use lease payable - During the prior FY 2022 the Authority implemented GASB Statement No. 87 – Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The implementation of this new accounting standards for FY 2022 resulted in recognition of a right-to-use lease payable and right-to-use lease asset in the Authority's June 30, 2022 financial statements.

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

Summary of Statements of Net Position (continued)

Right-to-use lease asset / right-to-use lease payable (continued) - Under the GASB Statement No. 87, the Right-to-use lease is to be amortized equally over the life of the lease term. For FY 2023, the amortization of the Right-to-use lease asset was \$108K, for a net lease asset of \$467K. The corresponding lease payable totals \$502.7K, of which \$105.2K is current. For FY 2022, the right-to-use lease asset totaled \$576K, with a corresponding right-to-use lease payable of \$576K, of which \$73K is current. Included in the asset and payable is a building lease of \$551K for 64 months and an office equipment lease of \$25K for 60 months.

Net Position - Net Investment in Capital Assets - For FY 2023, investment in capital assets totaled \$34.9M and was comprised of CIP of \$31.3M and other capital assets net of depreciation of \$3.6M. For FY 2022, investment in capital assets totaled \$29.4M and was comprised of CIP of \$25.6M and other capital assets net of depreciation of \$3.8M. The increase of \$5.4M or 18.5% for FY 2023 resulted primarily from an increase in CIP of \$5.7M in construction activities and a decrease in other capital assets due to depreciation expense of \$300K.

Net Position - Restricted - Net position-restricted includes cash, investments and receivables comprised primarily from federal funding and settlement funds that are restricted for use under various agreements as discussed below. The Authority has entered into several agreements with the United States Bureau of Reclamation (USBR) to provide funding through two federal programs (Title XVI and Restoration Funds) for water treatment facilities located in the San Gabriel Basin. The funds are provided to the Authority on a reimbursement basis and then applied to projects through the Authority's Federal Funding Program Administration (FFPA) program. The Authority has also entered into Cooperative Agreements with the United States Environmental Protection Agency (EPA) to provide funding for water treatment facilities in the SEMOU. These funds are received by the Authority on an advance basis and must be paid to the Water Producers within a few days of the receipt of funds. In addition to the funding from USBR and EPA, the Authority has reached several financial settlements with RPs in the BPOU, EMOU, PVOU and SEMOU. Certain of the settlement funds are deposited into the Authority accounts and are disbursed for capital and T & R costs incurred in connection with the specific projects identified in the agreements. During FY 2023, the Authority received a federal grant of Restoration Funds from USBR totaling \$10.0M, which increased the restricted funds accordingly. For FY 2023, net position-restricted totaled \$16.4M, which is consistent with the balance at FY 2022 plus the increase due to the federal grant.

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

Statements of Revenue, Expenses and Changes in Net Position

	For the year ended June 30		Dollar Change	Percentage Change
	2023	2022		
Total operating revenues	\$ 25,219,297	\$ 19,770,422	\$ 5,448,875	27.6%
Total operating expenses	25,513,345	19,978,700	5,534,645	27.7%
Operating loss	(294,048)	(208,278)	(85,770)	41.2%
Nonoperating revenues	311,985	53,927	258,058	478.5%
Nonoperating (expenses)	(47,217)	(32,788)	(14,429)	44.0%
Loss before capital contributions	(29,280)	(187,139)	157,859	-84.4%
Capital contributions	12,231,211	10,106,988	2,124,223	21.0%
Change in net position	12,201,931	9,919,849	2,282,082	23.0%
Beginning net position	45,978,248	36,058,399	9,919,849	27.5%
Ending net position	<u>\$ 58,180,179</u>	<u>\$ 45,978,248</u>	<u>\$ 12,201,931</u>	<u>26.5%</u>

Operating Revenues - Operating revenues for FY 2023 total \$25.2M which is an increase of \$5.4M, or 27.6% over the prior year in which operating revenues totaled \$19.8M. The increase is due primarily to an increase of \$5.2M in RP contributions, an increase of \$13.1K in federal funding, and an increase in state funding of \$545.4K.

RP Contributions - Through agreements, T & R costs for projects located primarily in the BPOU and SEMOU are paid through the Authority. For FY 2023, the Authority recognized as revenue \$20.9M in funding from the BPOU RPs and \$0 from the SEMOU RPs for costs related to these projects. Overall, the increase of \$5.16M or 32.6% over the prior year is due primarily to increases in T & R costs for the BPOU projects and the lack of funding for the SEMOU projects. For the prior year 2022, the Authority recognized \$15.8M in funding from the BPOU RPs and \$0 from the SEMOU RPs for costs related to these projects.

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

Summary of Revenue, Expenses and Changes in Net Position (continued)

Federal Funding - The Authority recognizes as income certain federal grants that are used to pay for project T & R costs. During FY 2023, \$1.05M was recognized as income from federal grants, an increase of \$13.1K or 1.3% from the prior year. During FY 2022, \$1.04M was recognized as income from federal grants.

Operating Expenses - Total operating expenses increased by \$5.5M or 27.7% in the current year primarily due to a \$5.4M increase in project T & R costs, which corresponds to the increase in funding from RP contributions.

Professional Services - Professional services for FY 2023 totaled \$132K which is a decrease of \$87.7K from the prior year. Costs incurred during 2023 include costs for general legal counsel and the services of certain professional firms, including project legal costs, a database and mapping consultant, an outside accountant, and audit services. In the prior FY 2022 year professional fees totaled \$219k, and included costs totaling \$100K for engineering and accounting costs for the State funded Proposition 68 project. These fees totaled \$39.3K for FY 2023.

Project T & R Costs - Project T & R costs total \$22.9M and are related primarily to projects within the BPOU and SEMOU. Although the majority of these costs are funded through RPs, for FY 2023 approximately \$1.0M in costs were funded by federal funding sources. The \$5.4M increase in the current year is due to increases in costs related to the treatment and remediation process in the BPOU, as well as the timing of approval of the reimbursements for the SEMOU T & R costs.

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

June 30, 2023

Summary of Revenues, Expenses and Changes in Net Position (continued)

Nonoperating Revenues (Expenses) - For both FY 2023 and 2022 Nonoperating Revenues (Expenses) include interest income and interest expense.

Capital Contributions

Capital Contributions	2023	2022
Governmental - Federal	\$ 10,000,000	\$ 9,730,000
Governmental - State	-	131,482
Responsible Parties	366,541	245,506
Water Producers	1,864,670	-
Total Capital Contributions	<u>\$ 12,231,211</u>	<u>\$ 10,106,988</u>

Revenues that are restricted for capital expenditures and FFPA awards are recorded as capital contributions. As funding is received for capital projects and the FFPA program, it is recorded as a capital contribution and the corresponding costs are recorded as CIP, Fixed Assets, or restricted assets such as cash and account receivable. Capital contributions increased by \$2.1M in the current year due to the receipt of a federal grant to be used for the FFPA program, as well as an increase in the CIP and capital assets for FY 2023. The capital contributions received from the Responsible Parties were from the BPOU RPs for construction reimbursements for the SGVWC B6 project and the VCWD SA-1 project. The capital contributions received from the Water Producers were for construction reimbursements for the CDWC PFAS project and the LPVCWD Nitrate project. The governmental - Federal contributions are restricted for the FFPA program.

SAN GABRIEL BASIN WATER QUALITY AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

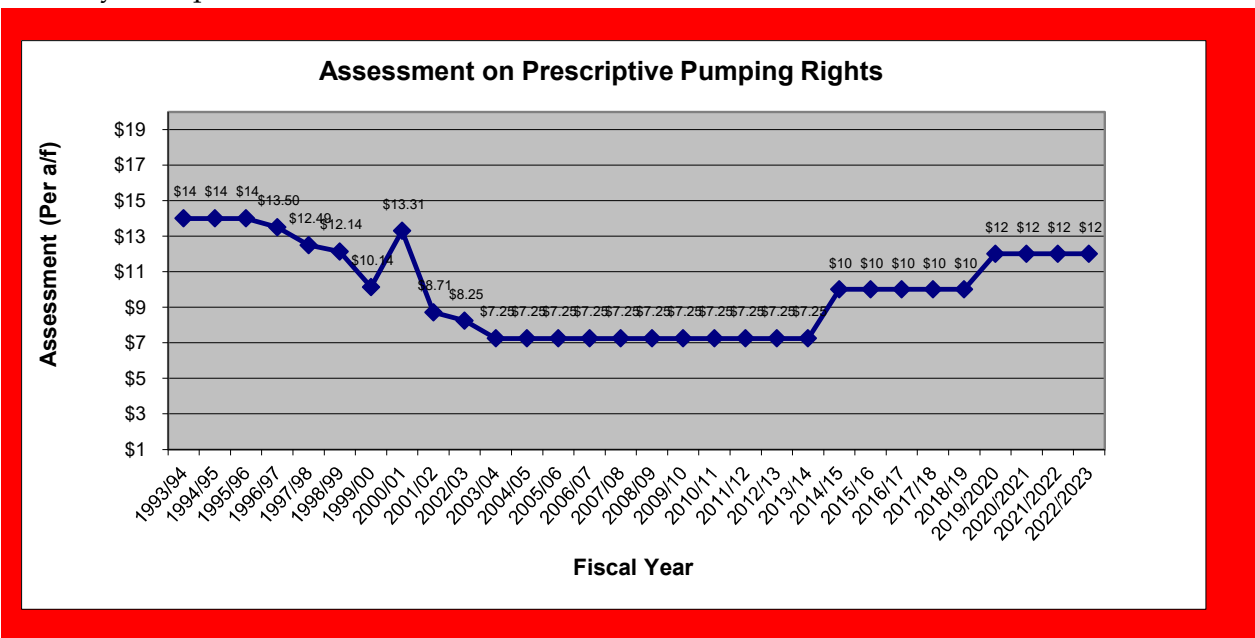
June 30, 2023

Economic Factors

Assessment - Section 605 of the Authority's enabling Act, as amended effective January 1, 2004, grants the Authority the ability to impose an annual pumping right assessment not to exceed \$10 per acre-foot. Additionally, Section 608 of the enabling Act grants the Authority the ability to annually adjust the assessment rate by an amount not to exceed the percentage change in the LA/Long Beach/Anaheim Consumer Price Index - All Urban Consumers (CPI). The increase in the CPI from 2004 to 2023 is 54.5%, resulting in an allowable maximum assessment of \$17.06 per acre-foot.

Prior to FY 2015, the Authority had minimized assessment dollars needed by securing funding from outside sources such as federal funding, state funding, RP funding as well as utilizing its reserve that had been built up in previous years. As such, the Authority had been able to maintain the assessment at \$7.25 per acre-foot for eleven consecutive years through FY 2014. During FY 2015, the assessment was increased to \$10 per acre-foot, and remained at that rate through FY 2019. For FY 2020, the assessment was increased to \$12 per acre-foot, and remained at \$12 per acre-foot for FY 2021, FY 2022 and FY 2023.

The following table presents the historical annual assessment rate per acre-foot since the Authority's inception.



San Gabriel Basin Water Quality Authority
Statements of Net Position

		June 30	
		2023	2022
ASSETS			
Current assets			
Cash and investments	\$	25,878,815	\$ 9,848,330
Accounts receivable		3,308,917	12,760,212
Inventories		444,879	444,879
Prepaid expenses and other receivables		57,375	53,128
Interest receivable		121,919	12,203
Current portion of note receivable		415,627	404,700
Total current assets		30,227,532	23,523,452
Noncurrent assets			
Capital assets			
Construction in progress		31,285,663	25,588,787
Other capital assets, net of accumulated depreciation		3,588,575	3,848,111
Right-to-use lease asset, net of accumulated amortization		467,574	575,854
Total capital assets, net		35,341,812	30,012,752
Deposits		22,934	22,914
Note receivable, net of current portion		-	415,627
Total noncurrent assets		35,364,746	30,451,293
Total assets	\$	65,592,278	\$ 53,974,745
LIABILITIES			
Current liabilities			
Accounts payable	\$	4,740,181	\$ 4,840,680
Accrued expenses		92,049	98,116
Interest payable		22,149	32,788
Unearned revenue		1,234,672	1,234,672
Current portion of note payable		404,700	394,060
Current portion of right-to-use lease payable		101,140	73,133
Total current liabilities		6,594,891	6,673,449
Noncurrent liabilities			
Right-to-use lease payable, net of current portion		401,581	502,721
Note payable, net of current portion		415,627	820,327
Total noncurrent liabilities		817,208	1,323,048
Total liabilities		7,412,099	7,996,497
NET POSITION			
Net investment in capital assets		34,874,238	29,436,898
Restricted		16,361,740	12,218,442
Unrestricted		6,944,201	4,322,908
Total net position		58,180,179	45,978,248
Total liabilities and net position	\$	65,592,278	\$ 53,974,745

See notes to financial statements.

San Gabriel Basin Water Quality Authority
Statements of Revenues, Expenses and Changes in Net Position

	Years ended June 30	
	2023	2022
Operating revenues		
Pumping right assessments	\$ 2,371,335	\$ 2,371,336
Responsible party contributions	20,971,919	15,811,888
Federal funding sources	1,054,875	1,041,771
State funding	821,168	545,427
Total operating revenues	25,219,297	19,770,422
Operating expenses		
Administrative salaries	889,487	772,211
Fringe benefits	252,952	225,667
Consulting	477,776	485,811
Professional services	132,071	219,737
Office Lease	6,118	92,557
Supplies	17,467	8,279
Insurance	31,036	28,943
Public relations	172,603	147,374
Travel and conferences	30,418	7,120
Telephone and utilities	7,893	6,891
Dues and subscriptions	29,672	30,548
Board member fees	45,435	44,829
Equipment lease, rent and maintenance	41,867	44,137
Depreciation	299,748	305,572
Amortization - office lease and copier lease	108,280	-
Miscellaneous expense	808	784
Project treatment and remediation costs	22,851,437	17,414,701
Project grants	118,277	143,539
Total operating expenses	25,513,345	19,978,700
Operating loss	(294,048)	(208,278)
Nonoperating revenue (expense)		
Interest income	311,985	53,927
Interest expense	(47,217)	(32,788)
Net nonoperating revenues	264,768	21,139
Loss before capital contributions	(29,280)	(187,139)
Capital contributions	12,231,211	10,106,988
Change in net position	12,201,931	9,919,849
Net position at beginning of year	45,978,248	36,058,399
Net position at end of year	\$ 58,180,179	\$ 45,978,248

See notes to financial statements.

San Gabriel Basin Water Quality Authority
Statements of Cash Flows

	Years ended June 30	
	2023	2022
Cash flows from operating activities		
Cash from operating revenues	\$ 34,670,592	\$ 11,810,215
Cash paid to suppliers for goods and services	(24,028,276)	(18,231,328)
Cash paid to or on behalf of employees for services	(1,187,874)	(1,042,707)
Net cash provided by (used in) operating activities	9,454,442	(7,463,820)
Cash flows from noncapital financing activities		
Proceeds received from note receivable	404,700	777,760
Interest received from note receivable	57,856	43,148
Payments on lease payable	(73,133)	-
Payments on note payable	(394,060)	(383,700)
Interest paid on lease payable and note payable	(57,856)	(43,148)
Net cash (used in) provided by noncapital financing activities	(62,493)	394,060
Cash flows from capital and related financing activities		
Acquisition of capital assets	(148,492)	(145,972)
Construction in progress expenditures	(5,696,876)	(241,552)
Capital contributions received	12,231,211	10,106,988
Net cash provided by capital and related financing activities	6,385,843	9,719,464
Cash flows from investing activity		
Interest received on investments	252,693	47,031
Cash provided by investing activity	252,693	47,031
Net increase in cash and cash equivalents	16,030,485	2,696,735
Cash and cash equivalents at beginning of year	9,848,330	7,151,595
Cash and cash equivalents at end of year	\$ <u>25,878,815</u>	\$ <u>9,848,330</u>

See notes to financial statements.

	Years ended June 30	
	2023	2022
Cash flows from operating activities		
Operating loss	\$ (294,048)	\$ (208,278)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities		
Depreciation and amortization	408,028	305,572
(Increase) decrease in accounts receivable	9,451,295	(7,960,207)
(Increase) decrease in prepaid expenses and other receivables	(4,247)	4,612
Increase in deposits	(20)	(19)
Increase (decrease) in accounts payable and accrued expenses	(106,566)	394,500
Net cash provided by (used in) operating activities	\$ 9,454,442	\$ (7,463,820)

See notes to financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Nature of Organization**

The San Gabriel Basin Water Quality Authority, initially named as the Main San Gabriel Basin Water Quality Authority, was formed in 1990 as a joint powers authority (JPA) in order to finance and construct treatment facilities to purify the contaminated groundwater within the San Gabriel Valley. The Main San Gabriel Basin Watermaster, Upper San Gabriel Valley Municipal Water District, Three Valleys Municipal Water District and San Gabriel Valley Municipal Water District were members of this JPA and provided it with a source of funding for its operations. On February 11, 1993, the Main San Gabriel Basin Water Quality Authority was converted by the State Legislature (SB 1679 – The San Gabriel Basin Water Quality Authority Act) (the Act) from a JPA to a special district and renamed the San Gabriel Basin Water Quality Authority (Authority). Under the direction of a seven-member Board, the major functions of the Authority are to develop, finance and implement groundwater treatment programs in the San Gabriel Valley. The legislative act authorized the Authority to impose pumping right assessments to carry out its treatment activities. Senate Bill No. 429 became law in September 2013, amending certain sections of the Act and extending the Act until July 1, 2030. Assembly Bill No. 2163 became law in September 2022, extending the Act until July 1, 2050.

The groundwater treatment programs are located in Operable Units within the San Gabriel Valley - the Baldwin Park Operable Unit (BPOU), the El Monte Operable Unit (EMOU), the Puente Valley Operable Unit (PVOU), the South El Monte Operable Unit (SEMOU), the Area Three Operable Unit (ATOU) and the Whittier Narrows Operable Unit (WNOU). Additionally, there are several treatment programs located outside of the defined Operable Units.

Basis of Accounting and Financial Statement Presentation

The Authority is accounted for as an enterprise fund (proprietary fund type). A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. The activities of enterprise funds closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. Enterprise funds account for operations that provide services on a continuous basis and are substantially financed by revenues derived from user charges. The Authority utilizes the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as they are incurred.

The Authority distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from pumping right assessments, grants and contributions. Operating expenses include project expenses, general and administrative expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Capital contributions consist of contributed capital assets, and other charges that are legally restricted for capital expenditures by state law or by the Board action that established those charges.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Financial reporting**

Standard effective for the fiscal year ended June 30, 2022:

GASB Statement No. 87 – Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The implementation of this new accounting standard resulted in recognition of lease payable and right-to-use lease asset in the Authority's June 30, 2022 financial statements. For the June 30, 2023 financial statements, the Authority has recognized amortization expense and interest expense for the leases as well. See also Notes 11 and 12. for further discussion of right-of-use lease asset and lease payable.

Standard effective for the fiscal year ended June 30, 2023:

GASB Statement No. 96 – Subscription-Based Information Technology Arrangements (SBITA), effective for fiscal years beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for SBITAs for governments. It defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, and requires note disclosures regarding a SBITA. The implementation of this new accounting standards did not significantly affect the Authority's financial statements for the year ended June 30, 2023.

Inventories

Inventories consist of replacement parts for various treatment facilities. Inventories are stated at lower of cost or market on the first-in, first-out basis.

Accounts Receivable

Accounts receivable are recorded at net realizable value. Management believes that accounts receivable are fully collectible. Therefore, no allowance for doubtful accounts is reflected on the Statements of Net Position at June 30, 2023 and 2022.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Capital Assets**

Capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated assets are valued at their estimated fair market value on the date received. The Authority capitalizes all assets with a historical cost of at least \$5,000 and a useful life of at least 5 years. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Depreciation is computed utilizing the straight-line method over the following estimated useful lives:

Office equipment	3 to 5 years
Office furniture	10 years
Treatment plant equipment	10 years
Treatment plants	35 years
Monitoring wells	35 years

Construction in Progress

Project capital costs are accumulated as construction in progress over the life of the construction. The Authority believes that it is responsible for management of the asset during the construction phase. When a project is completed, the asset is "transferred" to the related water entity which takes over the management and maintenance of the asset at that time.

Water being treated in the treatment facilities frequently requires more than one type of treatment. A treatment facility may be operational, but construction is ongoing to develop additional treatment processes to remediate newly detected contamination or to more efficiently address existing contamination. In these circumstances, if the construction is ongoing, the Authority will retain the project in construction in progress until the entire project is completed, even though portions of that project may have some involvement in water treatment activities.

Cash Equivalents

For the purposes of the Statements of Cash Flows, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash or so near to their maturity that they present insignificant risk of changes in value because of changes in interest rates and have an original maturity date of 3 months or less.

Investments

Investments are reported at fair value, except for certain investment contracts that are reported at cost because they are not transferable, and they have terms that are not affected by changes in market interest rates. Changes in fair value that occur during the fiscal year are recognized as interest income reported for that fiscal year. Interest income also includes interest earnings.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Pumping Right Assessments**

On September 19, 1992, the California state legislature approved legislation to allow the Authority to levy a pumping right assessment on holders of prescriptive (as determined by Superior Court Judgment) pumping rights. Prior to the fiscal year ended June 30, 2002, the pumping right assessment consisted of two components, a capital assessment and an administrative assessment. Assembly Bill 2544 amended this practice and combined the capital and administrative assessment into one annual pumping right assessment. Pumping right assessments are imposed, on an as needed basis, after other revenue sources, such as private party, state and federal grant funding are budgeted. For the fiscal years ended June 30, 2023 and 2022, the annual pumping right assessment was \$12 per acre-foot.

Operating Revenues

The Authority records incoming funds as operating revenues. Funds are received from the United States Bureau of Reclamation (USBR), United States Environmental Protection Agency (EPA), Water Producers, California State Water Resource Control Board (SWRCB) and assessments on prescriptive pumping right holders in the San Gabriel Basin, as well as from the parties responsible for contamination which include Responsible Parties, Cooperating Respondents (CRs), Performing Settling Defendants (PSDs), Settling Defendants (SDs), Work Parties, and Potentially Responsible Parties (PRPs). Hereafter, the parties responsible for contamination will be collectively referred to as Responsible Parties (RPs).

Accrued Liabilities and Accounts Payable

The Authority records accounts payable liabilities when invoices are approved for payment by the authorizing entity, which can be the Authority, EPA, RPs or Water Entities. The Authority incurs two types of costs: administrative costs and project costs.

Administrative Costs

These costs relate to administrative costs, including payroll and benefits, incurred by the Authority, and are funded by assessments. A liability is recorded when an invoice is approved by the Authority. The liability is recorded in the same time period as the cost/expense is incurred.

Project Costs

These costs include legal, government relations, community relations, and costs related to projects owned and operated by the Authority. These costs are either funded by RPs or funded by the Authority's assessments. Generally, the liability is recorded in the same time period as the cost is incurred.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Accrued Liabilities and Accounts Payable (continued)**Project Costs Incurred by RPs, and Water Producers and Paid by the Authority

As a part of its role in managing the quality of the water in the San Gabriel Basin, the Authority will pay certain costs for which the RPs are financially responsible. Typically, these costs will be incurred by Water Producers and then submitted by the Water Producers to the Authority to be considered for reimbursement. The process required to approve these costs for reimbursement requires input from various parties. Once a cost has been approved for reimbursement, the Authority reports an expense and a liability for the qualified cost (to reflect the amount due to the Water Producer). An equal amount of revenue (and a receivable) is also reported for the amount of reimbursement approved for collection from the RPs. In the event that a cost is not approved for reimbursement, the Authority has no liability, and the cost remains an unrecovered expense of the Water Producer.

Contingent Liabilities

The Authority has received funds from various federal, state, and local grant programs. It is possible that at some future date it may be determined that the Authority was not in compliance with applicable grant requirements. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although management does not expect such disallowed amounts, if any, to materially affect the financial statements.

Unearned Revenue

The Authority records unearned revenue when it receives funds from the SEMOU RPs through the various settlement agreements. Under these agreements, the funds received are required to be used to pay eligible project costs to the Water Producers. The funds are not considered earned until the Water Producers submit requests for reimbursement to the Authority and the Authority is in agreement that the costs are eligible for reimbursement. The unearned revenue liability as of June 30, 2023 and 2022 totaled \$1,234,672.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Authority does not have any items that qualify in this category as of June 30, 2023 and 2022.

In addition to liabilities, the Statements of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority does not have any items that qualify for this category as of June 30, 2023 and 2022.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Net Position**

Net position is presented in three components: net investment in capital assets, restricted, and unrestricted. Net position of the Authority has been reported as restricted when its use is constrained more narrowly than the reporting unit in which they are reported as a result of state laws governing such use. When both restricted and unrestricted resources are available for use, the Authority uses unrestricted resources first, and then restricted resources as they are needed. For capital expenditures, other restricted resources are used first, and then unrestricted resources are used if needed.

Sometimes the Authority will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Pollution Remediation

Government Accounting Standards Board (GASB) Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations* addresses pollution remediation obligations and how such costs should be recognized and disclosed. A pollution remediation obligation is an obligation to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities. For example, an obligation to clean up contaminated groundwater is a pollution remediation obligation.

Under GASB Statement No. 49, when a government knows or reasonably believes a site is polluted, it should determine whether a pollution remediation obligation exists and should be recorded as a liability. There are several criteria under which an entity must recognize a liability, one of which occurs when a government voluntarily commits or legally obligates itself to commence cleanup activities or monitoring or operation and maintenance of the remediation effort.

The Authority was created by the State of California to facilitate the development, financing and implementation of groundwater treatment programs in the San Gabriel Valley, the purpose of which is to clean up contaminated groundwater. As such, the Authority works with Water Producers, RPs as well as local, state and federal government agencies. The Authority has not committed or legally obligated itself to commence cleanup activities. As such, the Authority does not have a requirement to record a liability for the future estimated pollution remediation cost.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates (Continued)

Estimates are also required to determine potential impairment of long-lived assets such as capital assets. Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Such events or circumstances include, but are not limited to, a significant decrease in the fair value of the equipment due to obsolescence, or a significant decrease in benefits realized from the equipment. Management is not aware of any circumstances that would lead to a material impairment of any long-lived assets.

Reclassification

Certain amounts in the prior period financial statements have been reclassified to conform to the presentation of the current period financial statements. These reclassifications had no effect on the previously reported financial results.

NOTE 2 CASH AND INVESTMENTS

Cash and investments as of June 30 consist of the following:

	<u>2023</u>	<u>2022</u>
Cash on hand	\$ 250	\$ 250
Deposits with financial institutions	8,652,703	3,330,216
LAIF	<u>17,225,862</u>	<u>6,517,864</u>
	<u>\$ 25,878,815</u>	<u>\$ 9,848,330</u>

Investment in State Investment Pool

The Authority is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the Authority's investment in this pool is reported in the accompanying financial statements at amounts based upon the Authority's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Investments Authorized by the California Government Code, the California Water Code, and the Authority's Investment Policy

The following table identifies the investment types that are authorized for the Authority by the California Government Code, and the Authority's investment policy, whichever is most restrictive. The table also identifies certain provisions of the California Government Code, and the Authority's investment policy that address interest rate risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the Authority, rather than the general provisions of the California Government Code or the Authority's investment policy.

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Authorized Investment type	Maximum Maturity	Maximum Percentage Allowed	Maximum Investment In One Issuer
Local agency bonds (c)	5 years	None	None
U.S. Treasury obligations (a)(b)	5 years	None	None
U.S. Agency securities (a)(b)	5 years	None	None
Banker's acceptances (c)	180 days	40%	30%
Commercial paper (c)	270 days	25%	10%
Negotiable certificates of deposit (a)(b)	5 years	30%	None
Repurchase agreements (c)	1 year	None	None
Reverse repurchase agreements (c)	92 days	20%	None
Medium-term notes (c)	5 years	30%	None
Money market mutual funds (c)	N/A	20%	10%
Mortgage pass-through securities (c)	5 years	20%	None
Orange County Investment Pool (c)	N/A	None	None
Local Agency Investment Fund (LAIF) (a)	N/A	None	None

(a) Investment authorized by the Authority's Investment Policy

(b) The Authority's investment policy allows a term of 12 months or less

(c) Investment is not authorized by the Authority's investment policy

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

Deposits are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). Beginning January 1, 2013, the FDIC has insured noninterest-bearing transaction accounts, which generally provides each depositor up to \$250,000 in coverage at each separately chartered insured depository institution.

Deposits are exposed to custodial credit risk if they are uninsured and are either:

- a. Uncollateralized
- b. Collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the depositor-government's name

At June 30, 2023, the Authority's deposits (bank balances) exceeded the maximum deposit insurance amount by \$8,402,703.

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Disclosure Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized statistical rating organization.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates.

Information about the sensitivity of the fair values of the Authority's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Authority's investments by maturity as of June 30, 2023 and 2022:

June 30, 2023					
Remaining Maturity					
Investment	Amount	12 Months or Less	13 to 36 Months	37 to 60 Months	Over 60 Months
LAIF *	\$ 17,225,862	\$ 17,225,862	\$ -	\$ -	\$ -
Total	\$ 17,225,862	\$ 17,225,862	\$ -	\$ -	\$ -

June 30, 2022					
Remaining Maturity					
Investment	Amount	12 Months or Less	13 to 36 Months	37 to 60 Months	Over 60 Months
LAIF *	\$ 6,517,864	\$ 6,517,864	\$ -	\$ -	\$ -
Total	\$ 6,517,864	\$ 6,517,864	\$ -	\$ -	\$ -

* LAIF is not rated.

Fair Value Measurement

The Authority follows GASB Statement No. 72, *Fair Value Measurement and Application*. GASB 72 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

- Level 1 inputs are quoted prices for identical assets or liabilities in active markets that government can access at the measurement date.
- Level 2 inputs are other than quoted prices included in Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

The following table represents the Authority's fair value hierarchy for its financial assets measured at fair value on a recurring basis at June 30:

<u>Investment Type</u>	<u>2023</u>	<u>2022</u>	<u>Level of Inputs</u>
Cash on hand	\$ 250	\$ 250	Uncategorized
Deposits with financial institutions	8,652,703	3,330,216	Uncategorized
LAIF	17,225,862	6,517,864	Uncategorized
	<u>\$ 25,878,815</u>	<u>\$ 9,848,330</u>	

NOTE 3 ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Federal grants	\$ 781,024	\$ 10,773,592
State grants	375,819	398,079
Responsible party contributions	1,839,446	1,339,859
Pumping right assessments	312,583	248,637
Other	45	45
	<u>\$ 3,308,917</u>	<u>\$ 12,760,212</u>

NOTE 4 NOTE RECEIVABLE

Between the years ended June 30, 2003 through 2005, the Authority loaned funds to certain RPs for reimbursement of costs incurred in connection with the construction of a treatment facility at the Arrow/Lante Well site. The RPs started repaying the loans in July 2005. The repayments are occurring over a twenty-year term on a fully amortizable basis. Interest accrues at the rate of 2.7 percent per annum. At June 30, 2023, the note receivable for the Authority is \$415,627 which is receivable within the next 12 months. At June 30, 2022, the note receivable was \$820,327 of which \$404,700 was receivable within the next 12 months.

San Gabriel Basin Water Quality Authority
Notes to Financial Statements
Years ended June 30, 2023 and 2022

NOTE 5 CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2023, is as follows:

	Beginning Balance June 30, 2022	Additions	Disposals	Ending Balance June 30, 2023
Capital assets, not being depreciated				
Construction in progress	\$ 25,588,787	\$ 5,696,876	\$ -	\$ 31,285,663
Total capital assets, not being depreciated	<u>25,588,787</u>	<u>5,696,876</u>	<u>-</u>	<u>31,285,663</u>
Capital assets being depreciated				
Office furniture and equipment	189,805	40,213	(6,196)	223,822
BPOU monitoring wells	8,792,835	-	-	8,792,835
SEMOU sentinel well	102,437	-	-	102,437
SEMOU Bozung Treatment Facility	933,954	-	-	933,954
SEMOU monitoring wells	337,885	-	-	337,885
Total capital assets being depreciated	<u>10,356,916</u>	<u>40,213</u>	<u>(6,196)</u>	<u>10,390,933</u>
Less accumulated depreciation				
Office furniture and equipment	(177,430)	(13,362)	6,196	(184,596)
BPOU monitoring wells	(5,892,228)	(251,223)	-	(6,143,451)
SEMOU sentinel well	(52,684)	(2,927)	-	(55,611)
SEMOU Bozung Treatment Facility	(376,394)	(26,684)	-	(403,078)
SEMOU monitoring wells	(10,069)	(5,553)	-	(15,622)
Total accumulated depreciation	<u>(6,508,805)</u>	<u>(299,749)</u>	<u>6,196</u>	<u>(6,802,358)</u>
Total capital assets being depreciated, net	<u>3,848,111</u>	<u>(259,536)</u>	<u>-</u>	<u>3,588,575</u>
Right-to-use lease assets				
Office space	551,243	-	-	551,243
Office equipment	24,611	-	-	24,611
Total right-to-use lease asset	<u>575,854</u>	<u>-</u>	<u>-</u>	<u>575,854</u>
Less accumulated amortization				
Office space	-	(103,358)	-	(103,358)
Office equipment	-	(4,922)	-	(4,922)
Total accumulated amortization	<u>-</u>	<u>(108,280)</u>	<u>-</u>	<u>(108,280)</u>
Total right-to-use lease asset, net	<u>575,854</u>	<u>(108,280)</u>	<u>-</u>	<u>467,574</u>
Total capital assets, net	<u>\$ 30,012,752</u>	<u>\$ 5,329,060</u>	<u>\$ -</u>	<u>\$ 35,341,812</u>

San Gabriel Basin Water Quality Authority
Notes to Financial Statements
Years ended June 30, 2023 and 2022

NOTE 5 CAPITAL ASSETS (CONTINUED)

A summary of changes in capital assets for the year ended June 30, 2022, is as follows:

	Beginning Balance June 30, 2021	Additions	Disposals	Ending Balance June 30, 2022
Capital assets, not being depreciated				
Construction in progress	\$ 25,347,235	\$ 241,552	\$ -	\$ 25,588,787
Total capital assets, not being depreciated	<u>25,347,235</u>	<u>241,552</u>	<u>-</u>	<u>25,588,787</u>
Capital assets being depreciated				
Office furniture and equipment	222,827	2,431	(35,453)	189,805
BPOU monitoring wells	8,792,835	-	-	8,792,835
SEMOU sentinel well	102,437	-	-	102,437
SEMOU Bozung Treatment Facility	933,954	-	-	933,954
SEMOU monitoring wells	194,344	143,541	-	337,885
Total capital assets being depreciated	<u>10,246,397</u>	<u>145,972</u>	<u>(35,453)</u>	<u>10,356,916</u>
Less accumulated depreciation				
Office furniture and equipment	(196,363)	(16,520)	35,453	(177,430)
BPOU monitoring wells	(5,641,005)	(251,223)	-	(5,892,228)
SEMOU sentinel well	(49,757)	(2,927)	-	(52,684)
SEMOU Bozung Treatment Facility	(349,710)	(26,684)	-	(376,394)
SEMOU monitoring wells	(1,851)	(8,218)	-	(10,069)
Total accumulated depreciation	<u>(6,238,686)</u>	<u>(305,572)</u>	<u>35,453</u>	<u>(6,508,805)</u>
Total capital assets being depreciated, net	<u>4,007,711</u>	<u>(159,600)</u>	<u>-</u>	<u>3,848,111</u>
Right-to-use lease assets				
Office space	-	551,243	-	551,243
Office equipment	-	24,611	-	24,611
Total right-to-use lease asset	<u>-</u>	<u>575,854</u>	<u>-</u>	<u>575,854</u>
Less accumulated amortization				
Office space	-	-	-	-
Office equipment	-	-	-	-
Total accumulated amortization	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total right-to-use lease asset, net	<u>-</u>	<u>575,854</u>	<u>-</u>	<u>575,854</u>
Total capital assets, net	\$ <u>29,354,946</u>	\$ <u>657,806</u>	\$ <u>-</u>	\$ <u>30,012,752</u>

NOTE 6 NOTE PAYABLE

In 2003, the Authority was granted a loan from the SWRCB of \$6,440,000. The loan accrues interest at a rate of 2.7 percent per annum from the dates funds were disbursed and the interest accrued was included in a fully amortized balance with payments over a twenty-year period commencing in July 2005. The funds received by the Authority under this agreement were then loaned to certain RPs in connection with the construction of a groundwater remediation facility. The Authority's note receivable from certain RPs has the same repayment terms as the Authority's note payable to SWRCB. See Note 4 for additional information.

The changes in long-term debt for the year ended June 30, 2023, are as follows:

	Beginning Balance June 30, 2022	Additions	Payments	Ending Balance June 30, 2023	Due Within One Year
Note payable	\$ <u>1,214,387</u>	\$ <u>-</u>	\$ <u>(394,060)</u>	\$ <u>820,327</u>	\$ <u>404,700</u>

NOTE 6 NOTE PAYABLE (CONTINUED)

Changes in long-term debt for the year ended June 30, 2022, are as follows:

	Beginning Balance June 30, 2021	Additions	Payments	Ending Balance June 30, 2022	Due Within One Year
Note payable	\$ 1,598,087	\$ -	\$ (383,700)	\$ 1,214,387	\$ 394,060

Payments of principal and interest for each of the next two fiscal year increments are as follows:

Years ending June 30	Principal	Interest	Total
2024	\$ 404,700	\$ 22,148	\$ 426,848
2025	415,627	11,221	426,848
Total	\$ 820,327	\$ 33,369	\$ 853,696

NOTE 7 CAPITAL CONTRIBUTIONS

Capital contributions include the following:

Governmental

The USBR, under the Title XVI and the Restoration Funds programs, has provided funding for design, planning and construction for treatment facilities in the BPOU, SEMOU, EMOU and PVOU operable units. Under the Restoration Funds program, the USBR has also provided funding for Treatment and Remediation for Phase I and Phase II treatment facilities in the BPOU. The revenue received for the Phase I and II totaled \$10.0M and \$9.73M for the fiscal year ended June 30, 2023 and 2022, respectively and has been recorded as a capital contribution.

The Authority has entered into agreements with the California SWRCB for Proposition 1 funding for planning projects in the SEMOU. Capital contributions for the construction of monitoring wells totaled \$0 and \$131,482 for the fiscal years ended June 30, 2023 and 2022, respectively.

Water Producers

The Authority has entered into agreements with Water Producers for the design, construction and operation of treatment facilities in the BPOU, SEMOU, PVOU and EMOU, and ATOU operable units. The revenue restricted for capital is included in capital contributions on the Statements of Revenues, Expenses, and Changes in Net Position. The Producers contributed \$1,864,670 and \$0 for the fiscal years ended June 30, 2023 and 2022, respectively.

NOTE 7 CAPITAL CONTRIBUTIONS (CONTINUED)**Responsible Parties**

The EPA identified several private companies referred to as RPs, as being responsible for groundwater contamination in the San Gabriel Valley. Several companies named by the EPA as RPs have formed coalitions to facilitate the cleanup of the Basin's groundwater supply by providing funding for capital construction in the BPOU, SEMOU, PVOU and EMOU operable units. RPs contributed \$366,541 and \$245,506 for fiscal years ended June 30, 2023 and 2022, respectively.

During the year ended June 30, 2002, the Authority became a party to the BPOU Project Agreement. During the year ended June 30, 2017, the BPOU Project Agreement was renegotiated and extended for an additional 10 years. Under the agreement, RPs agreed to provide funding for the design, construction, operation, maintenance and management of groundwater extraction, treatment and distribution facilities within the BPOU. The portion related to the design and construction is recorded as capital contributions.

The Authority is a party to multiple SEMOU Settlement Agreements with RPs. The agreements called for the SEMOU RPs to provide funding to pay, partially pay or reimburse the Water Producers for capital and treatment and remediation costs incurred or to be incurred in connection with certain projects outlined in the agreements.

NOTE 8 PENSION PLAN

The Authority sponsors a Money Purchase Pension Plan (the Pension Plan), a defined contribution plan, under Internal Revenue Code Section 401(a) for the benefit of its employees who have attained the age of 21 and have completed 1,000 hours of service. The Authority contributes on behalf of the employees, 12.726 percent of their covered compensation up to and not to exceed the lesser of \$66,000 (\$73,500 including catch-up contributions). The Authority's contributions to the Pension Plan totaled \$113,968 and \$97,527 for the years ended June 30, 2023, and 2022, respectively.

NOTE 9 DEFERRED COMPENSATION PLANS

The Authority offers its employees and board members deferred compensation plans (the Plans) under Internal Revenue Code Section 457. The Plans, available to all Authority employees and board members, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or an unforeseeable emergency.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. The Authority is in compliance with this legislation. These assets are not the legal property of the Authority and are not subject to claims of the Authority's general creditors. The unaudited market value of the Plans' assets totaled \$876,674 and \$754,068, as of June 30, 2023 and 2022, respectively.

NOTE 9 DEFERRED COMPENSATION PLANS (CONTINUED)

In accordance with GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, as the Authority has little administrative involvement and does not perform the investing function for the Plans, the assets and related liabilities are not shown on the Statements of Net Position.

NOTE 10 COMMITMENTS AND CONTINGENCIES**Leases**

The Authority leases its office space and certain equipment under operating leases expiring at various dates through 2022. Expense for office space for the years ended June 30, 2023 and 2022 was \$6,188 and \$92,557, respectively, and for the equipment leases was \$629 and \$6,171 respectively. The expense for office equipment is included in Equipment lease, rent and maintenance on the Statements of Revenue, Expenses and Changes in Net Position.

NOTE 11 RIGHT-TO-USE LEASE ASSET**Ruffle Properties - Office Space**

On June 29, 2022, the Authority entered into a lease agreement with Ruffles Properties (lessor) to lease office space for sixty-four (64) months. The term of the agreement begins on July 1, 2022.

Since the interest rate implicit in the lease is not readily determined by the Authority, the future lease payment was discounted using an estimated incremental borrowing rate should a loan be taken to pay lease amounts during the lease term. The discount rate associated with the operating lease as of June 30, 2023 is 5 percent.

Cell Business Equipment (CBE) – Office equipment

On August 12, 2022, the Authority entered into a lease agreement with CBE (lessor) to lease office equipment for sixty (60) months. The term of the agreement begins on the date the equipment is delivered and accepted.

The future lease payment was discounted using the interest rate implicit in the lease which is 6 percent as of June 30, 2023.

The Authority reported right-to-use asset, net of accumulated amortization amounting to \$467,574 and \$575,854 as of June 30, 2023 and 2022, respectively.

NOTE 12 RIGHT-TO-USE LEASE PAYABLE

As of June 30, 2023, lease payable consisted of the following:

	Beginning Balance June 30, 2022	Additions	Payments	Ending Balance June 30, 2023	Due Within One Year
Ruffles Properties	\$ 551,243	\$ -	\$ 69,500	\$ 481,743	\$ 96,572
Cell Business Equipment	24,611	-	3,633	20,978	4,568
	<u>\$ 575,854</u>	<u>\$ -</u>	<u>\$ 73,133</u>	<u>\$ 502,721</u>	<u>\$ 101,140</u>

Payments of principal and interest for each of the next five fiscal years increments thereafter are as follows:

Years ending June 30	Principal	Interest	Total
2024	\$ 101,140	\$ 23,039	\$ 124,179
2025	109,763	17,740	127,503
2026	118,931	11,995	130,926
2027	128,677	5,774	134,451
2028	44,210	461	44,671
	<u>\$ 502,721</u>	<u>\$ 59,009</u>	<u>\$ 561,730</u>

NOTE 13 INSURANCE

The Authority is a member of the Association of California Water Agencies Joint Powers Insurance Authority (JPIA). The JPIA is a risk-pooling, self-insurance authority, created under provisions of California Government Code Sections 6500 et seq. The purpose of the JPIA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. The JPIA provides coverage to the Authority for property losses, general liability and workers' compensation. Members of the JPIA share the costs of professional risk management claims, administration and excess insurance. The Authority has established a self-insured retention amount which represents the Authority's deductible per occurrence and the JPIA provides self-insured coverage for the Authority up to established pool limits for the various types of insurance coverage. Coverage limits are \$5 million per occurrence for liability; replacement cost for property, subject to a \$1,000 deductible; and statutory limits for workers' compensation.

NOTE 14 SUBSEQUENT EVENTS

The Authority has evaluated events or transactions through February 21, 2024, the date on which the financial statements were available to be issued, for potential recognition or disclosure in the financial statements and determined no other subsequent events require disclosure or adjustment to the accompanying financial statements.

draft 02.12.2024



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Water Quality Authority

San Gabriel Basin Water Quality Authority
Single Audit Report
Year Ended June 30, 2023
With Independent Auditor's Report



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San Gabriel Basin Water Quality Authority
Single Audit Report
Year Ended June 30, 2023
With Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORTS

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**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

**To the Board of Directors
San Gabriel Basin Water Quality Authority**

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the San Gabriel Basin Water Quality Authority (the Authority), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 21, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Glendale, California
February 21, 2024**

**Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

**To the Board of Directors
San Gabriel Basin Water Quality Authority**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited San Gabriel Basin Water Quality Authority's (the Authority) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Authority's major federal program for the year ended June 30, 2023. The Authority's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Authority's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Authority's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such

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that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Authority as of and for the year ended June 30, 2023, and have issued our report thereon dated February 21, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

**Glendale, California
February 21, 2024**

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San Gabriel Basin Water Quality Authority Schedule of Expenditures of Federal Awards Year ended June 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Program Identification Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Environmental Protection Agency</u>					
Direct Assistance:					
Superfund Support Agency Cooperative Agreement:					
South El Monte Operable Unit	66.802	99T29201	Not applicable	\$ -	\$ 1,054,875
Total U.S. Environmental Protection Agency				\$ -	\$ 1,054,875
<u>U.S. Department of the Interior Bureau of Reclamation</u>					
Direct Assistance:					
San Gabriel Basin Restoration	15.526	R22AP00659	Not applicable	-	10,000,000 *
Total U.S. Department of the Interior Bureau of Reclamation				-	10,000,000
Total Federal Expenditures				\$ -	\$ 11,054,875

* Major program

See Notes to Schedule of Expenditures of Federal Awards.

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of San Gabriel Basin Water Quality Authority (the Authority) under programs of the federal government for the year ended June 30, 2023. For purposes of this Schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by the Authority from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with federal funds are reported in the accompanying Schedule. Program expenditures in excess of the maximum reimbursement authorized, if any, or the portion of the program expenditures that were funded with other state, local or other non-federal funds are excluded from the accompanying Schedule.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Authority.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The expenditures reported on the Schedule are reported on the accrual basis of accounting except that the lending of certain federal award monies and acquisition of capital assets are reported as expenditures of federal funds. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Authority has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 SUBRECIPIENTS

There were no payments made to subrecipients for the year ended June 30, 2023.

NOTE 4 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports as of and for the year ended June 30, 2023, which have been submitted to grantor agencies, will, in some cases, differ from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of the year-end accruals.

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>Assistance Listing Number</u> 15.526	<u>Name of Federal Program or Cluster</u> San Gabriel Basin Restoration
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee?	Yes

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings

None noted.

There were no federal award findings reported in the prior year.

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EXHIBIT A

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February 21, 2023

Vasquez & Company LLP
655 N Central Ave, Suite 1550
Glendale, CA 91203

This representation letter is provided in connection with your audit of the basic financial statements of San Gabriel Basin Water Quality Authority (the Authority), which comprise the statements of net position as of June 30, 2023 and 2022, the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of February 21, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 24, 2022, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are as follows, and result in an estimate that is appropriate for financial statement measurement and disclosure purposes and have been consistently selected and applied in making the estimate: (1) investment's fair market value was obtained from the California State Treasurer and (2) the estimated incremental borrowing rate used to calculate the present value of future lease payments for purposes of GASB 87 implementation was an estimate of the interest rate that would be charged for borrowing the lease payment amounts during the lease term quoted by the Authority's bankers, and (3) the estimated useful lives of the Authority's capital assets were based on management's best estimate and prevailing practices in the local government sector. Significant judgments made in making the estimate have taken into account all relevant information of which we are aware. The assumptions listed above properly reflect our intent and ability to carry out the specific courses of actions previously communicated to you on behalf of the Authority. All disclosures related to the estimate, including disclosures describing estimation uncertainty, are complete and reasonable in the context of U.S. GAAP. No subsequent events have occurred that would require adjustment to the estimate and related disclosures included in the financial statements.

6. Related-party relationship and transactions have been accounted for and disclosed in accordance with the requirements of U.S. GAAP. The type of related party transactions engaged in by the Authority includes transactions with Water Producers, whose officers and/or directors are also Authority's officers and/or directors, as part of the BPOU Agreement.
7. All events subsequent to the date of the financial statements, and for which disclosure, have been disclosed.
8. The effects of all known actual or possible litigation and claims have been accounted for in accordance with U.S. GAAP.
9. We have no knowledge of any uncorrected misstatements in the financial statements.
10. We have requested an unsecured electronic copy of the auditor's report and financial statements and agree that the auditor's report and financial statements will not be modified in any manner.
11. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
12. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
13. Capital assets, including infrastructure, intangible assets, and right-of-use assets are properly capitalized, reported and, if applicable, depreciated.
14. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
15. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
16. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We have reviewed the GASB Statements effective for the fiscal year ended June 30, 2023, and concluded the following is appropriate:
 - a. GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The implementation of the new accounting standards did not significantly affect the Authority's financial statements for the year ended June 30, 2023.

Information Provided

18. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

19. All transactions have been recorded in the accounting records and are reflected in the financial statements.
20. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of Authority's system of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
21. We have no knowledge of allegations of fraud or suspected fraud affecting the Authority's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
22. We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements received in communications from employees, former employees, analysts, regulators, or others.
23. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
24. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing financial statements.
25. We have disclosed to you the identity of the related parties and all the related party relationships and transactions of which we are aware.
26. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the ability to record, process, summarize and report financial data.
27. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
28. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
29. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

30. With respect to the Management Discussion and Analysis presented as required by Government Accounting Standards Board (GASB):
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

- 31. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
- 32. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
- 33. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
- 34. Is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 35. Acknowledges its responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
- 36. Has a process to track the status of audit findings and recommendations.
- 37. Has identified for the auditor previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 38. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 39. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

40. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
41. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
42. Management is responsible for the design, implementation, and maintenance, and has designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
43. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.
44. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
45. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
46. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
47. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
48. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.
49. Management believes that the auditee has complied with the direct and material compliance requirements.
50. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

51. Management is aware of no communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
52. There are no findings and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
53. Management is responsible for taking corrective action on audit findings of the compliance audit that meets the requirements of the Uniform Guidance
54. There are no subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
55. There were no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
56. No changes in internal control over compliance or other factors that might significantly affect the Authority's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
57. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
58. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
59. Management has charged costs to federal awards in accordance with applicable cost principles.
60. The reporting package does not contain protected personally identifiable information.
61. Management has accurately completed the appropriate sections of the data collection form.

San Gabriel Basin Water Quality Authority

Randy Schoellerman,
Executive Director

Mary Saenz,
Director of Finance

Calendars

- SCWUA
- SGVMWD
- TVMWD
- USGVMWD
- WM
- WQA

Feb 15 - May 14, 2024

Monday Feb 19, 2024

All day [WQA Closed - Presidents' Day](#)

Wednesday Feb 21, 2024

- 8:00am - 10:30am [TVMWD Board Meeting](#)
- 12:00pm - 1:00pm [WQA Board Meeting](#)
- 1:30pm - 2:30pm [WM Administrative Committee Mtg](#)

Thursday Feb 22, 2024

11:30am - 1:00pm [SCWUA Meeting](#)

Monday Feb 26, 2024

- 10:00am - 11:30am [SGVWA Leg. Committee Meeting](#)
- 11:30am - 1:00pm [SGVWA Board Meeting](#)

Tuesday Feb 27, 2024

All day » [ACWA DC Conference](#)

Wednesday Feb 28, 2024

- » All day » [ACWA DC Conference](#)
- 4:00pm - 5:00pm [USGVMWD Board Meeting](#)

Thursday Feb 29, 2024

» All day [ACWA DC Conference](#)

Monday Mar 4, 2024

4:00pm - 5:00pm [USGVMWD Gov Affairs Committee Meeting](#)

Tuesday Mar 5, 2024

4:00pm - 5:00pm [USGVMWD Admin & Finance Committee meeting](#)

Wednesday Mar 6, 2024

- 8:00am - 10:30am [TVMWD Board Meeting ↻](#)
- 2:30pm - 3:30pm [Watermaster Board Meeting ↻](#)
- 4:00pm - 5:00pm [USGVMWD Water Resources & Facility Management Committee ↻](#)
-

Monday Mar 11, 2024

- 8:00am - 10:00am [SGVMWD Board Meeting ↻](#)
-

Tuesday Mar 12, 2024

- 9:00am - 10:00am [WQA Leg/Pub Committee ↻](#)
- 10:00am - 11:00am [WQA Admin/Finance Committee ↻](#)
-

Wednesday Mar 13, 2024

- 1:30pm - 3:00pm [WM Basin Watermaster Committee Mtg ↻](#)
- 4:00pm - 5:00pm [USGVMWD Board Meeting ↻](#)
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Wednesday Mar 20, 2024

- 8:00am - 10:30am [TVMWD Board Meeting ↻](#)
- 12:00pm - 1:00pm [WQA Board Meeting ↻](#)
- 1:30pm - 2:30pm [WM Administrative Committee Mtg ↻](#)
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Monday Mar 25, 2024

- 10:00am - 11:30am [SGVWA Leg. Committee Meeting ↻](#)
- 11:30am - 1:00pm [SGVWA Board Meeting ↻](#)
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Wednesday Mar 27, 2024

- 4:00pm - 5:00pm [USGVMWD Board Meeting ↻](#)
-

Monday Apr 1, 2024

- 4:00pm - 5:00pm [USGVMWD Gov Affairs Committee Meeting ↻](#)
-

Tuesday Apr 2, 2024

- 4:00pm - 5:00pm [USGVMWD Admin & Finance Committee meeting ↻](#)
-

Wednesday Apr 3, 2024

- 8:00am - 10:30am [TVMWD Board Meeting ↻](#)
- 2:30pm - 3:30pm [Watermaster Board Meeting ↻](#)

4:00pm - 5:00pm

[USGVMWD Water Resources & Facility Management Committee](#)



Monday Apr 8, 2024

8:00am - 10:00am

[SGVMWD Board Meeting](#)



Tuesday Apr 9, 2024

9:00am - 10:00am

[WQA Leg/Pub Committee](#)



10:00am - 11:00am

[WQA Admin/Finance Committee](#)



Wednesday Apr 10, 2024

1:30pm - 3:00pm

[WM Basin Watermaster Committee Mtg](#)



4:00pm - 5:00pm

[USGVMWD Board Meeting](#)



Wednesday Apr 17, 2024

8:00am - 10:30am

[TVMWD Board Meeting](#)



12:00pm - 1:00pm

[WQA Board Meeting](#)



1:30pm - 2:30pm

[WM Administrative Committee Mtg](#)



Monday Apr 22, 2024

10:00am - 11:30am

[SGVWA Leg. Committee Meeting](#)



11:30am - 1:00pm

[SGVWA Board Meeting](#)



Wednesday Apr 24, 2024

4:00pm - 5:00pm

[USGVMWD Board Meeting](#)



Wednesday May 1, 2024

8:00am - 10:30am

[TVMWD Board Meeting](#)



2:30pm - 3:30pm

[Watermaster Board Meeting](#)



4:00pm - 5:00pm

[USGVMWD Water Resources & Facility Management Committee](#)



Monday May 6, 2024

4:00pm - 5:00pm

[USGVMWD Gov Affairs Committee Meeting](#)



Tuesday May 7, 2024

4:00pm - 5:00pm

[USGVMWD Admin & Finance Committee meeting](#)



Wednesday May 8, 2024

- 1:30pm - 3:00pm [WM Basin Watermaster Committee Mtg](#)
- 4:00pm - 5:00pm [USGVMWD Board Meeting](#)

Monday May 13, 2024

- 8:00am - 10:00am [SGVMWD Board Meeting](#)

Tuesday May 14, 2024

- 9:00am - 10:00am [WQA Leg/Pub Committee](#)
- 10:00am - 11:00am [WQA Admin/Finance Committee](#)