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**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION**

WALNUT VALLEY WATER DISTRICT – BOARD ROOM

271 South Brea Canyon Road • P. O. Box 508
Walnut, California 91789-3002
(909) 595-1268 • (626) 964-6551 • FAX (909) 594-9532

**AGENDA FOR REGULAR QUARTERLY MEETING
Thursday, October 25, 2018, 4:00 p.m.**

Each item on the agenda shall be deemed to include any appropriate motion, resolution or ordinance to take action on any item.

1. Flag Salute
2. Roll Call: Ms. Kwong _____ Ms. Escobar _____ Mr. Lima _____
Mr. Hilden _____ Mr. González _____ Ms. Rios _____
3. Public Comment
At this time, the public shall have an opportunity to comment on any non-agenda item relevant to the jurisdiction of the Commission. Reasonable time limits on each topic and on each speaker are imposed in accordance with Commission policy.
4. Late Business, if any
No action shall be taken on any items not appearing on the posted Agenda except upon a determination by a majority of the Commission that an emergency situation exists, or upon a determination by a two-thirds vote of the Commission that there is a need to take immediate action and that the need to take action arose after the posting of the Agenda.
5. [Approval of Minutes for Meeting held June 21, 2018 pg 4](#) Hitchman
A. Discussion B. Action Taken
6. [Approval of Warrants and Charges Paid June through September 2018 pg 7](#) Henry
A. Discussion B. Action Taken
7. Communications Hitchman
8. Approval of Financial Reports Henry
A. [Treasurer's Reports for June through September 2018 pg 11](#)
B. [Statement of Income & Expenses as of Quarter Ending September 30, 2018 pg 15](#)
C. [Cash & Investment Portfolio Summary as of Quarter Ending September 30, 2018 pg 16](#)
i. Discussion ii. Action Taken
9. [Adopt Final Audit pg 17](#) Henry
A. Discussion B. Action Taken
10. [Biennial Review of the Conflict of Interest Code pg 53](#) Hitchman
A. Discussion B. Action Taken
11. Three Valleys Municipal Water District Hitchman
12. Administrative Report Hitchman

13. [Operations Report pg 57](#) Hitchman
 - A. Discussion
 - B. Action Taken
14. [Water Use Report for June through September 2018 pg 58](#) Henry
 - A. Discussion
 - B. Action Taken
15. [2019 Calendar/Meeting Schedule pg 62](#) Hitchman
 - A. Discussion
 - B. Action Taken
16. Commissioners Questions and Comments
17. Future Discussion Items
18. Adjournment

**MINUTES OF THE SEVEN HUNDRED AND SEVENTY NINTH MEETING OF THE
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION**

**June 21, 2018
At the Offices of the Walnut Valley Water District
Engineering Conference Room**

PRESENT:

Commissioner Tony Lima
Commissioner Scarlett Kwong
Alternate Commissioner Ed Hilden
Alternate Commissioner Teresa Rios
Alternate Commissioner Rubio Gonzalez

STAFF PRESENT:

Erik Hitchman, Administrative Officer
Sean Henry, Treasurer
Carmen Fleming, Secretary

ABSENT:

Commissioner Ginna Escobar

The meeting was called to order at 4:02 p.m. with Commissioner Lima presiding.

In attendance: Member agency representative Mr. Tom Coleman, and Mr. Dave Warren, of Rowland Water District; and Mr. Brian Teuber, and Mr. Josh Byerrum of Walnut Valley Water District; and Mr. Darron Poulsen, of the City of Pomona; and Mr. Matthew Litchfield, of Three Valleys Municipal Water District.

Item 3: Public Comment

- ◆ There was no public comment at this time.

Item 4: Late Business

- ◆ There was no late business to be brought before the Commission at this time.

Item 5: Approval of Minutes for Meeting Held February 15, 2018

- ◆ The Commission was asked to approve the meeting minutes for the previous Commission meeting held February 15, 2018.

Upon consideration thereof, it was moved by Commissioner Kwong, seconded by Commissioner Lima and carried (3-0), to approve the minutes of the February 15, 2018.

Item 6: Approval of Warrants and Charges Paid February through May 2018

- ◆ The Commission was provided with a List of Warrants and Charges for February through May 2018.

Upon consideration thereof, it was moved by Commissioner Kwong, seconded by Alternate Commissioner Gonzalez and carried (3-0), to receive and file the Warrants and Charges for February through May 2018.

Item 7: Communications

- ◆ Mr. Hitchman did not have any Communication matters to report at this time.

Item 8: Approval of Financial Reports

- ◆ Mr. Henry noted the Treasurer’s Reports, the Statement of Income & Expenses, and the Cash & Investment Portfolio Summary as provided and requested they be received and filed.

Upon consideration thereof, it was moved by Commissioner Lima, seconded by Commissioner Kwong and unanimously carried (3-0), to receive and file the Treasurer’s Reports for February through May 2018, the Statement of Income & Expenses as of quarter ending March 31, 2018, and Cash & Investment Portfolio Summary as of quarter ending March 31, 2018.

Item 9: Approval of Proposed Budget for Fiscal Year 2018-19

- ◆ Mr. Hitchman discussed the details of the proposed budget for Fiscal Year 2018-19, after which he requested approval of the proposed budget by the Commission.

Upon consideration thereof, it was moved by Commissioner Kwong, seconded by Commissioner Lima and unanimously carried (3-0), to approve the budget for Fiscal Year 2018-19 as presented.

Item 10: Approval of Capacity Charges

- ◆ Mr. Hitchman reported and requested the Commissioners approve two Capacity Transfer requests:

Capacity Transfer (cfs)	From	To
3.0	Walnut Valley Water District	Golden State Water Company
3.0	Rowland Water District	Golden State Water Company

Upon consideration thereof, it was moved by Commissioner Kwong, seconded by Commissioner Lima and unanimously carried (3-0), to approve the budget for Fiscal Year 2018-19 as presented.

Item 11: Three Valleys Municipal Water District

- ◆ Mr. Hitchman and members of TVMWD spoke on Three Valley’s Board meeting activities.

Item 12: Administrative Report

- ◆ Mr. Hitchman did not have any administrative matters to report at this time.

Item 13: Operations Report

- ◆ The Commission was provided with the Operations Report for the period of February through May 2018.

Item 14: Water Use Reports for February through May 2018

- ◆ Mr. Henry asked the Commission to receive and file the Water Usage Reports for February through May 2018, as presented.

Upon consideration thereof, it was moved by Commissioner Kwong, seconded by Commissioner Lima and unanimously carried (3-0), to receive and file the Water Use Reports for February through May 2018.

Item 15: Commissioners Questions and Comments

- ◆ There were no Commissioner questions or comments at this time.

Item 16: Subjects for Discussion at Future Meetings

- ◆ There were no items requested for discussion at future meetings.

Item 17: Adjournment at 4:26 p.m.

Upon consideration thereof, it was moved by Commissioner Kwong, seconded by Alternate Commissioner Gonzalez and unanimously carried (3-0), with no further items for discussion the Pomona-Walnut-Rowland Joint Waterline Commission meeting adjourned at 4:26 p.m.

DRAFT



POMONA-WALNUT-ROWLAND JWLC
List of Warrants and Charges
June, 2018

CHECK NO.	PAYEE	DESCRIPTION	AMOUNT	TOTAL
EFT	Three Valleys Municipal Water Dist.	PM-15 Invoice Date: April		937,381.00
		PM-21 Invoice Date: April		272,397.00
		TVMWD Capacity Charge Invoice Date: April		27,582.19
		TVMWD Connected Capacity Invoice Date: April		5,365.26
		TVMWD Water Use Charge Invoice Date: April		5,828.07
		TOTAL:		1,248,553.52
11720	Walnut Valley Waer District	Reimburse PBWA for \$130.00 payment for legal expense paid for grant review.		130.00
11721	Lagerlof, Senecal, Gosney & Kruse, LLP	For professional services rendered through April 30, 2018		422.50
11722	Caselle, Inc.	Contract Support and Maintenance for 07/01/2018 to 07/31/2018		120.00
11723	Civiltec Engineering Inc.	La Verne University Sewer Crossing		920.00
11724	Lagerlof, Senecal, Gosney & Kruse, LLP	For professional services rendered through May 31, 2018 - GSA Issues		227.50
TOTAL EXPENDITURES				1,250,373.52



POMONA-WALNUT-ROWLAND JWLC
List of Warrants and Charges
July, 2018

CHECK NO.	PAYEE	DESCRIPTION	AMOUNT	TOTAL	
EFT	Three Valleys Municipal Water Dist.	PM-15 Invoice Date: May		1,094,001.00	
		PM-21 Invoice Date: May		361,883.00	
		TVMWD Capacity Charge Invoice Date: May		27,582.19	
		TVMWD Connected Capacity Invoice Date: May		5,365.26	
		TVMWD Water Use Charge Invoice Date: May		5,828.07	
		TOTAL:			1,494,659.52
		11725	Caselle, Inc.	Contract support and maintenance for 08/01/2018 to 08/31/2018	
11726	Rowland Water District	Treasurer's Fee for 4th quarter covering April 1, 2018 through June 30, 2018		2,550.00	
11727	Walnut Valley Water District	Reimbursement:Materials - R8 Flow Transmitter, Arrow & E Rosemount Flow Transmitter		5,710.66	
11728	Walnut Valley Water District	District costs incurred for the Joint Water Line Personnel Services for the period of April 1, 2018 - June 30, 2018 as per 2017-2018 approved budget		13,500.00	
		District costs incurred for the Pomona-Walnut-Rowland Joint Water Line expenses for the period of April 1, 2018 - June 30, 2018		2,070.46	
TOTAL EXPENDITURES				1,518,610.64	



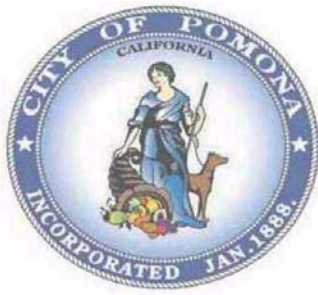
POMONA-WALNUT-ROWLAND JWLC
List of Warrants and Charges
August, 2018

CHECK NO.	PAYEE	DESCRIPTION	AMOUNT	TOTAL
EFT	Three Valleys Municipal Water Dist.	PM-15		
		Invoice Date: June		1,009,262.00
		PM-21		
		Invoice Date: June		607,919.00
		TVMWD Capacity Charge		
		Invoice Date: June		27,582.19
		TVMWD Connected Capacity		
		Invoice Date: June		5,365.26
EFT	Three Valleys Municipal Water Dist.	TVMWD Water Use Charge		
		Invoice Date: June		5,828.07
		TOTAL:		1,655,956.52
11729	Morrow Meadows Corp.	JWL Calibrations: PM-15 (Rowland #1, Rowland #2, Pomona R8 and Pomona Arrow & E)		1,000.80
11730	Caselle Inc.	Contract support and maintenance for 09/01/2018 to 09/30/2018		120.00
11731	Walnut Valley Water District	Reimbursement: Morrow Meadows Labor to install Rosemount Flow Transmitters and 3 Valve Manifold		525.42
TOTAL EXPENDITURES				1,657,602.74



POMONA-WALNUT-ROWLAND JWLC
List of Warrants and Charges
September, 2018

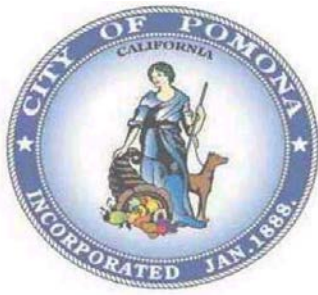
CHECK NO.	PAYEE	DESCRIPTION	AMOUNT	TOTAL	
EFT	Three Valleys Municipal Water Dist.	PM-15 Invoice Date: July		1,230,887.00	
		PM-21 Invoice Date: July		601,152.00	
		TVMWD Capacity Charge Invoice Date: July		27,582.19	
		TVMWD Connected Capacity Invoice Date: July		5,365.26	
		TVMWD Water Use Charge Invoice Date: July		5,828.07	
		TOTAL:			1,870,814.52
		11732	Morrow Meadows Corp.	JWL calibrations - PM-15 Rowland #1, Rowland #2, R-8 Pomona, Arrow and E Pomona	
11733	Caselle, Inc.	Contract support and maintenance for 10/01/2018 to 10/31/2018		120.00	
11734	Lagerlof, Senecal, Gosney & Kruse, LLP	For professional services rendered through August 31,2018		120.00	
11735	White Nelson Diehl Evans LLP	First interim billing on audit of the Commission's financial statements for the year ended June 30, 2018		4,100.00	
TOTAL EXPENDITURES				1,876,263.40	



POMONA-WALNUT-ROWLAND JWLC

Treasurer's Report
Prepared For: June, 2018

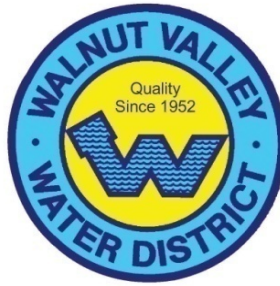
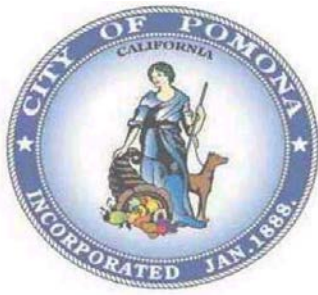
CASH		
6/20/18	Checking - Citizens Bus. Bank (247418075)	1,706,021.08
	SUBTOTAL	1,706,021.08
INVESTMENTS		
	Local Agency Investment Fund (90-19-025)	913,756.91
	TOTAL CASH & INVESTMENTS	2,619,777.99
	NET CASH AVAILABLE FOR USE:	2,619,777.99
ACCOUNTS PAYABLE		
	Warrant List 6/20/18	1,250,373.52
	CASH ON HAND : 6/20/18	1,369,404.47
CASH RECONCILIATION: 6/20/18		
	Local Agency Investment Fund	913,756.91
	Checking Account	455,647.56
		1,369,404.47



POMONA-WALNUT-ROWLAND JWLC

Treasurer's Report
Prepared For: July, 2018

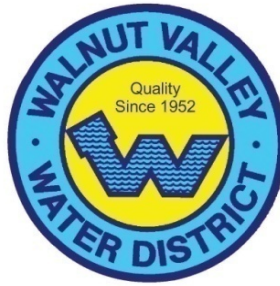
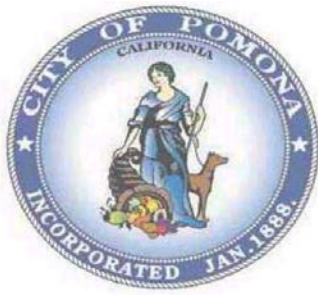
CASH		
7/23/18	Checking - Citizens Bus. Bank (247418075)	1,958,861.88
	SUBTOTAL	1,958,861.88
INVESTMENTS		
	Local Agency Investment Fund (90-19-025)	918,092.64
	TOTAL CASH & INVESTMENTS	2,876,954.52
	NET CASH AVAILABLE FOR USE:	2,876,954.52
ACCOUNTS PAYABLE		
	Warrant List 7/23/18	1,518,610.64
	CASH ON HAND : 7/23/18	1,358,343.88
CASH RECONCILIATION: 7/23/18		
	Local Agency Investment Fund	918,092.64
	Checking Account	440,251.24
		1,358,343.88



POMONA-WALNUT-ROWLAND JWLC

Treasurer's Report
Prepared For: August, 2018

CASH			
8/20/18	Checking - Citizens Bus. Bank	(247418075)	2,240,020.95
	SUBTOTAL		2,240,020.95
INVESTMENTS			
	Local Agency Investment Fund	(90-19-025)	918,092.64
	TOTAL CASH & INVESTMENTS		3,158,113.59
	NET CASH AVAILABLE FOR USE:		3,158,113.59
ACCOUNTS PAYABLE			
	Warrant List	8/20/18	1,657,602.74
	CASH ON HAND :	8/20/18	1,500,510.85
CASH RECONCILIATION: 8/20/18			
	Local Agency Investment Fund	918,092.64	
	Checking Account	582,418.21	1,500,510.85



POMONA-WALNUT-ROWLAND JWLC

Treasurer's Report

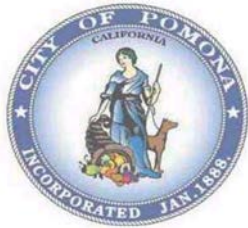
Prepared For: September, 2018

CASH		
9/18/18	Checking - Citizens Bus. Bank (247418075)	1,959,232.73
	SUBTOTAL	1,959,232.73
INVESTMENTS		
	Local Agency Investment Fund (90-19-025)	1,412,092.64
	TOTAL CASH & INVESTMENTS	3,371,325.37
	NET CASH AVAILABLE FOR USE:	3,371,325.37
ACCOUNTS PAYABLE		
	Warrant List 9/18/18	1,876,263.40
	CASH ON HAND : 9/18/18	1,495,061.97
CASH RECONCILIATION: 9/18/18		
	Local Agency Investment Fund	1,412,092.64
	Checking Account	82,969.33
		1,495,061.97



POMONA-WALNUT-ROWLAND JWLC
Statement of Income and Expenses With Budget Comparison
For Period Ended: September 30, 2018

	PERIOD 07/01/18 - 09/30/18	BUDGET 07/01/18 - 06/30/19	\$ DIFFERENCE 09/30/18	% OF BUDGET
INCOME				
Water Sales				
MWD PM-15	4,327,485.00			
TVMWD PM-21	1,767,601.00			
Total Water Sales:	6,095,086.00	19,489,390.00	(13,394,304.00)	31.3%
Fixed Charges				
MWD CRC Charge	82,747.00	296,458.00	(213,711.00)	27.9%
Total MWD Charges	82,747.00	296,458.00	(213,711.00)	27.9%
TVMWD Connected Capacity	16,096.00	65,909.00	(49,813.00)	24.4%
TVMWD Water Use Charge	17,484.00	70,442.00	(52,958.00)	24.8%
Total TVMWD Fixed Charges:	33,580.00	136,351.00	(102,771.00)	24.6%
Depreciation and Replacement				
Depreciation Charge	4,747.00	18,989.00	(14,242.00)	25.0%
Replacement Charge	6,084.00	24,334.00	(18,250.00)	25.0%
Total Depreciation and Replacement	10,831.00	43,323.00	(32,492.00)	25.0%
Admin. Budget Assessment	27,672.00	110,700.00	(83,028.00)	25.0%
Interest Income	6,185.00	12,750.00	(6,565.00)	48.5%
Other Income	-	-	-	-
TOTAL INCOME	6,256,101.00	20,088,972.00	(13,832,871.00)	31.14%
EXPENSES				
Water Purchases				
MWD PM-15	4,327,485.00			
TVMWD PM-21	1,767,601.00			
Total Water Purchases:	6,095,086.00	19,489,390.00	13,394,304.00	31.3%
Fixed Charges				
MWD CRC Charge	82,747.00	296,458.00	213,711.00	27.9%
Total MWD Charges	82,747.00	296,458.00	213,711.00	27.9%
Fixed Charges				
TVMWD Connected Capacity	16,096.00	65,909.00	49,813.00	24.4%
TVMWD Water Use Charge	17,484.00	70,442.00	52,958.00	24.8%
Total TVMWD Fixed Charges:	33,580.00	136,351.00	102,771.00	24.6%
Maintenance	3,288.00	13,900.00	10,612.00	23.7%
Contract Services				
WVWD	13,500.00	54,000.00	40,500.00	25.0%
RWD	2,550.00	10,200.00	7,650.00	25.0%
Total Contract Services:	16,050.00	64,200.00	48,150.00	25.0%
Legal Expense	120.00	20,000.00	19,880.00	0.6%
Insurance	2,183.00	2,200.00	17.00	99.2%
Auditing	4,100.00	5,500.00	1,400.00	74.5%
Other Administrative Costs				
Office Supplies & Expenses	750.00	2,900.00	2,150.00	25.9%
ACWA Dues	-	2,000.00	2,000.00	0.0%
Total Other Administrative Costs:	750.00	4,900.00	4,150.00	15.3%
TOTAL EXPENSES	6,237,904.00	20,032,899.00	13,794,995.00	31.1%
TOTAL INCOME - EXPENSES	18,197.00	56,073.00	(37,876.00)	32.5%



*POMONA-WALNUT-ROWLAND
Joint Water Line Commission*

Investment Report

September 30, 2018

ACCOUNT TYPE	ISSUER	Par Value	Market Value	Coupon Rate	Effective Yield	Accrued Interest 7/1/18 - 9/30/18	Interest Deposited Fiscal YTD	Total Accrued / Deposited Fiscal YTD	% of Portfolio
Investment Account	Local Agency Investment Fund	1,418,277.87	1,418,277.87	2.16%	2.16%	0.00	6,185.23	6,185.23	94.61%
Checking Account	Citizens Business Bank	80,786.33	80,786.33	0.00%	0.00%	N/A	N/A	N/A	5.39%
TOTAL CASH & INVESTMENTS		1,499,064.20	1,499,064.20	2.044%	2.044%	0.00	6,185.23	6,185.23	100.00%

Weighted Average %'s

All investments listed in this report comply with the Commission's Statement of Investment Policy.

The Commission's cash balances and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations, excluding the purchase of water, for at least a six month period of time.

NOTE: ALL INVESTMENT INTEREST VALUES SHOWN ABOVE ARE BASED ON ANNUAL RATES OF RETURN

SEAN S. HENRY, Treasurer

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

271 South Brea Canyon Road • P. O. Box 508
Walnut, California 91789-3002
(909) 595-1268 • (626) 964-6551 • FAX (909) 594-9532

MEMORANDUM

TO: Commissioners Escobar, Kwong and Lima **DATE:** October 25, 2018
FROM: Sean Henry
RE: Adopt Final Audit

Attached is a copy of the final audit for fiscal year 2017-18 as prepared by White Nelson Diehl Evans, LLP. If there are no requested changes at this time, it is recommended that the Commission adopt the final audit. Upon approval of the final audit, a copy will be forwarded to each member agency for their file.

To the Board of Commissioners
Pomona-Walnut-Rowland
Joint Water Line Commission
Walnut, California

We have audited the financial statements of Pomona-Walnut-Rowland Joint Water Line Commission (the Commission) for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 16, 2018 and in our letter on planning matters dated July 19, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Commission are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2018. We noted no transactions entered into by the Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Commission's financial statements were depreciation expense which was derived from the estimated useful lives for capital assets which are based on industry standards, and the fair value of investments which was provided by the California Local Agency Investment Fund (LAIF). We evaluated the key factors and assumptions used to develop these estimates in determining that they were reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Significant Audit Findings (Continued)

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 15, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Commission's financial statement or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Commission's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis which is required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of revenues, expenses and changes in net position, and the schedule of assets invested in capital assets by member agency (supplementary information), which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Pomona-Walnut-Rowland Joint Water Line Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

White Nelson Dick Evans LLP

Irvine, California
October 15, 2018

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION**

BASIC FINANCIAL STATEMENTS

**WITH REPORT ON AUDIT
BY INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS**

JUNE 30, 2018 AND 2017

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

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June 30, 2018 and 2017

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INDEPENDENT AUDITORS' REPORT

The Board of Commissioners
Pomona-Walnut-Rowland
Joint Water Line Commission
Walnut, California

Report on the Financial Statements

We have audited the accompanying financial statements of Pomona-Walnut-Rowland Joint Water Line Commission (the Commission), as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Commission's preparation and fair presentation of the financial statements 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 Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pomona-Walnut-Rowland Joint Water Line Commission as of June 30, 2018 and 2017, and the respective 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, identified as Required Supplementary Information (RSI) in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI 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 the audit of the basic financial statements. We do not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Commission's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2018, on our consideration of the Commission'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 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 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 the Commission's internal control over financial reporting and compliance.

White Nelson Dick Evans LLP

Irvine, California
October 15, 2018

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2018 and 2017

This section of the Commission's annual financial report presents our analysis of the Commission's financial performance during the fiscal years that ended on June 30, 2018 and 2017. Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

Fiscal Year 2018

- The Commission's net position increased by \$484,578 or 19.52 percent.
- During the year, the Commission's total operating revenues increased to \$20,602,587 or 5.45 percent over the prior year amount, and operating expenses increased to \$20,175,221 or 3.15 percent over the prior year amount.

Fiscal Year 2017

- The Commission's net position increased by \$29,366 or 1.20 percent.
- During the year, the Commission's total operating revenues increased to \$19,538,103 or 19.00 percent under the prior year amount, and operating expenses increased to \$19,559,501 or 19.16 percent under the prior year amount.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: Management's Discussion and Analysis, the financial statements and supplementary information. The financial statements also include notes that explain in more detail some of the information in the financial statements.

REQUIRED FINANCIAL STATEMENTS

The financial statements of the Commission report information about the Commission using accounting methods similar to those used by private sector companies. These statements offer short-term and long-term financial information about its activities. The Statement of Net Position includes all of the Commission's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing rate of return, evaluating the capital structure of the Commission and assessing the liquidity and financial flexibility of the Commission. All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This statement measures the success of the Commission's operations over the past year and can be used to determine the Commission's credit worthiness and whether the Commission has successfully recovered all of its costs through its water rates and other charges. The final required financial statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about the Commission's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT’S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

FINANCIAL ANALYSIS OF THE COMMISSION

One of the most important questions asked about the Commission’s finances is “Is the Commission as a whole better off or worse off as a result of this year’s activities?” The Statement of Net Position, and the Statement of Revenues, Expenses and Changes in Net Position report information about the Commission’s activities in a way that will help answer this question. These two statements report the net position of the Commission and changes in them. You can think of the Commission’s net position - the difference between assets and liabilities - as one way to measure financial health or financial position. Over time, increases or decreases in the Commission’s net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to consider other nonfinancial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation.

NET POSITION

To begin our analysis, a summary of the Commission’s Statements of Net Position is presented in Table 1.

TABLE 1
Condensed Statements of Net Position

	Fiscal Year 2018	Fiscal Year 2017	Dollar Change	Fiscal Year 2016	Dollar Change
Assets:					
Current and other assets	\$ 4,677,288	\$ 4,918,447	\$ (241,159)	\$ 4,108,621	\$ 809,826
Capital assets	1,464,294	1,339,911	124,383	1,364,458	(24,547)
Total Assets	<u>6,141,582</u>	<u>6,258,358</u>	<u>(116,776)</u>	<u>5,473,079</u>	<u>785,279</u>
Liabilities:					
Current liabilities	<u>3,174,902</u>	<u>3,776,256</u>	<u>(601,354)</u>	<u>3,020,343</u>	<u>755,913</u>
Net Position:					
Net investment in capital assets	1,464,294	1,339,911	124,383	1,364,458	(24,547)
Restricted	673,074	629,751	43,323	586,428	43,323
Unrestricted	829,312	512,440	316,872	501,850	10,590
Total Net Position	<u>\$ 2,966,680</u>	<u>\$ 2,482,102</u>	<u>\$ 484,578</u>	<u>\$ 2,452,736</u>	<u>\$ 29,366</u>

Fiscal Year 2018

As you can see from Table 1, net position increased by \$484,578 from fiscal year 2017 to 2018. A further review of Net Position on Table 1 shows that Restricted Net Assets (those established by Commission policy, enabling legislation, or other legal requirements), increased to \$673,074 in fiscal year 2018 due to the assessment of the Depreciation and Replacement Reserve capital surcharge. This additional \$43,323 was added to the \$629,751 collected in previous years.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

NET POSITION (CONTINUED)

Fiscal Year 2017

As you can see from Table 1, net position increased by \$29,366 from fiscal year 2016 to 2017.

A further review of Net Position on Table 1 shows that Restricted Net Assets (those established by Commission policy, enabling legislation, or other legal requirements), increased to \$629,751 in fiscal year 2017 due to the assessment of the Depreciation and Replacement Reserve capital surcharge. This additional \$43,323 was added to the \$586,428 collected in previous years.

TABLE 2
Condensed Statements of Revenues, Expenses and Changes in Net Position

	Fiscal Year 2018	Fiscal Year 2017	Dollar Change	Fiscal Year 2016	Dollar Change
Operating Revenues:					
Water sales to member agencies	\$ 20,041,712	\$ 19,427,414	\$ 614,298	\$ 16,312,820	\$ 3,114,594
Member agency assessments	560,689	110,689	450,000	105,384	5,305
Other income	186	-	186	-	-
Total Operating Revenues	<u>20,602,587</u>	<u>19,538,103</u>	<u>1,064,484</u>	<u>16,418,204</u>	<u>3,119,899</u>
Operating Expenses:					
Water operations	20,059,800	19,440,065	619,735	16,322,503	3,117,562
Depreciation	25,848	24,547	1,301	24,549	(2)
General and administration	89,573	94,889	(5,316)	67,985	26,904
Total Operating Expenses	<u>20,175,221</u>	<u>19,559,501</u>	<u>615,720</u>	<u>16,415,037</u>	<u>3,144,464</u>
Operating Loss	427,366	(21,398)	448,764	3,167	(24,565)
Nonoperating Revenues:					
Investment income	<u>13,889</u>	<u>7,441</u>	<u>6,448</u>	<u>4,038</u>	<u>3,403</u>
Income (Loss) Before Capital Contributions	441,255	(13,957)	455,212	7,205	(21,162)
Capital Contributions - Surcharges	<u>43,323</u>	<u>43,323</u>	<u>-</u>	<u>43,323</u>	<u>-</u>
Changes in Net Position	484,578	29,366	455,212	50,528	(21,162)
Net Position At:					
Beginning of Year	<u>2,482,102</u>	<u>2,452,736</u>	<u>29,366</u>	<u>2,402,208</u>	<u>50,528</u>
End of Year	<u>\$ 2,966,680</u>	<u>\$ 2,482,102</u>	<u>\$ 484,578</u>	<u>\$ 2,452,736</u>	<u>\$ 29,366</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

NET POSITION (CONTINUED)

While the Statements of Net Position show the change in financial position, the Statements of Revenues, Expenses and Changes in Net Position provide answers as to the nature and source of these changes.

Fiscal Year 2018

As you can see in Table 2, Operating Revenues increased by \$1,064,484, Nonoperating Revenues increased by \$6,448 and Total Revenues increased by \$1,070,932.

A closer examination of the source of changes in net position reveals the Commission had an increase in net position of \$484,578 in fiscal year 2018 as opposed to a \$29,366 increase in 2017. This represents a dollar change of \$455,212. The reason for the variance from 2017 to 2018 was due to an increase in member agency assessments. The Commission collected an additional \$450,000 or \$150,000 from each member agency to fund future projects. None of this funds were expended this fiscal year. The increase in nonoperating revenue of \$6,448 is due to an increase in interest income. The Commission reserves are held in the Local Agency Investment Fund (LAIF) which ended in fiscal year June 30, 2018 with a yield of 1.85% as compared to 0.98% in fiscal year June 30, 2017.

Fiscal Year 2017

As you can see in Table 2, Operating Revenues increased by \$3,119,899, Nonoperating Revenues increased by \$3,403 and Total Revenues increased by \$3,123,302.

A closer examination of the source of changes in net position reveals the Commission had an increase in net position of \$29,366 in fiscal year 2017 as opposed to \$50,528 increase in 2016. This represents a dollar change of \$(21,162). The reason for the variance from 2016 to 2017 was due to an increase in General and Administration services. The Commission had increased expenses that were performed in conjunction with Means Consulting, LLC. in fiscal year 2017 that were not an expense in 2016. The increase in nonoperating revenue of \$3,403 is due to an increase in interest income. The Commission reserves are held in the Local Agency Investment Fund (LAIF) which ended in fiscal year June 30, 2017 with a yield of 0.98% as compared to 0.58% in fiscal year June 30, 2016.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

NET POSITION (CONTINUED)

TABLE 3
Budget vs. Actual

	Fiscal Year 2018 Budget	Fiscal Year 2018 Actual	Dollar Change	Total Percent Change
Revenues:				
Operating revenues	\$ 19,631,748	\$ 20,602,587	\$ 970,839	4.95 %
Nonoperating revenues	6,000	13,889	7,889	131.48
Capital contributions	43,323	43,323	-	-
Total Revenues	19,681,071	20,659,799	978,728	4.97
Expenses:				
Water operations	19,534,948	20,059,800	(524,852)	(2.69)
Depreciation	-	25,848	(25,848)	-
General and administration	96,800	89,573	7,227	7.47
Total Expenses	19,631,748	20,175,221	(543,473)	(2.77)
Changes in Net Position	\$ 49,323	\$ 484,578	\$ 435,255	882.46 %

The majority of operating revenue is derived from water sales to member agencies. The Commission predicts water sales by using a three-year rolling average. This is done by estimating how many acre feet of water will be purchased from the Three Valleys Municipal Water District at the prevailing Tier I and Tier II water rates. As in previous years, these assumptions do not include any special programs offered by the Commission in the efforts to promote water conservation. In fiscal year 2017-2018, the Commission estimated 18,667 acre-feet of Tier I water at an average rate of \$999.00. The Commission did not estimate any Tier II purchases in fiscal year 2018. The Commission purchased 19,974 acre-feet in 2018. In fiscal year 2016-2017, the Commission estimated 17,918 acre-feet of Tier I water at an average rate of \$953 per acre foot. The Commission did not estimate any Tier II purchases in fiscal year 2017. The Commission purchased 20,028 acre-feet in 2017.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

CAPITAL ASSETS

The Commission's net investment in capital assets totaled \$1,464,294 and \$1,339,911 as of June 30, 2018 and 2017, respectively. This investment in capital assets includes pipelines and improvements, service connections, telemetry system and engineering costs for proposed roads. There was an addition to pipelines and improvements of \$150,231 in fiscal year 2017-2018 for a mainline repair.

TABLE 4
Summary of Changes in Capital Assets

	Fiscal Year 2018	Fiscal Year 2017	Dollar Change	Fiscal Year 2016	Dollar Change
Capital assets, being depreciated:					
Pipelines and improvements	\$ 2,187,078	\$ 2,036,847	\$ 150,231	\$ 2,036,847	\$ -
Service connections	85,277	85,277	-	85,277	-
Telemetry system	104,000	104,000	-	104,000	-
Engineering for proposed roads	-	-	-	2,201	(2,201)
 Total capital assets, being depreciated	 <u>2,376,355</u>	 <u>2,226,124</u>	 <u>150,231</u>	 <u>2,228,325</u>	 <u>(2,201)</u>
Less accumulated depreciation:					
Pipelines and improvements	(843,198)	(828,318)	(14,880)	(814,739)	(13,579)
Service connections	(35,270)	(34,702)	(568)	(34,134)	(568)
Telemetry system	(33,593)	(23,193)	(10,400)	(12,793)	(10,400)
Engineering for proposed roads	-	-	-	(2,201)	2,201
 Total accumulated depreciation	 <u>(912,061)</u>	 <u>(886,213)</u>	 <u>(25,848)</u>	 <u>(863,867)</u>	 <u>(22,346)</u>
 Total capital assets, net	 <u><u>\$ 1,464,294</u></u>	 <u><u>\$ 1,339,911</u></u>	 <u><u>\$ 124,383</u></u>	 <u><u>\$ 1,364,458</u></u>	 <u><u>\$ (24,547)</u></u>

Additional information on the Commission's capital assets can be found in Notes 1i and 4 of the notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT’S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND RATES

The Commission’s board of directors and administrative officer consider several factors when setting the fiscal year budget. One factor is the water sales projection that each agency gives. This is taken into consideration along with historical water use numbers in setting future years operating revenues. As in previous years, the majority of operating revenues are directly offset by operating expenses. This is due to the correlation between water sales and purchased water costs. In 2018, the Commission factored in actual costs when looking at administrative expenses. This was determined by looking at actual time and/or material cost in all matters directly relating to the Joint Water Line. As in previous years, the last factor is the funding of depreciation and replacement of the water line. An amount equal to \$43,323 of the \$484,578 change in ending net position, shown in Table 5 below, is projected to be transferred to reserves for depreciation and replacement. A portion of the remainder of the funds will also be transferred to reserves to be held for projects that have already been identified.

TABLE 5
Fiscal Year 2018 Actual vs. Fiscal Year 2019 Budget

	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Dollar Change	Total Percent Change
Revenues:				
Operating revenues	\$ 20,602,587	\$ 20,032,899	\$ (569,688)	(2.77) %
Nonoperating revenues	13,889	12,750	(1,139)	(8.20)
Capital contributions	43,323	43,323	-	-
Total Revenues	20,659,799	20,088,972	(570,827)	(2.76)
Expenses	20,175,221	20,482,899	(307,678)	(1.53)
Changes in Net Position	484,578	(393,927)	(878,505)	(181.29)
Net Position At:				
Beginning of Year	2,482,102	2,966,680	484,578	19.52
End of Year	\$ 2,966,680	\$ 2,572,753	\$ (393,927)	(13.28) %

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

CONTACTING THE COMMISSION'S TREASURER

This financial report is designed to provide a general overview of the Commission's finances and to demonstrate the Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Sean S. Henry, Treasurer, Pomona-Walnut-Rowland Joint Water Line Commission.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

STATEMENTS OF NET POSITION

June 30, 2018 and 2017

	2018	2017
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 708,527	\$ 500,447
Accounts receivable from member agencies	3,290,788	3,785,365
Interest receivable	4,336	2,321
Prepaid insurance	563	563
TOTAL CURRENT ASSETS	4,004,214	4,288,696
RESTRICTED ASSETS:		
Cash and cash equivalents	662,243	618,920
Accounts receivable from member agencies	10,831	10,831
TOTAL RESTRICTED ASSETS	673,074	629,751
NONCURRENT ASSETS:		
Capital assets:		
Capital assets, at cost	2,376,355	2,226,124
Less accumulated depreciation	(912,061)	(886,213)
Capital assets, net	1,464,294	1,339,911
TOTAL NONCURRENT ASSETS	1,464,294	1,339,911
TOTAL ASSETS	6,141,582	6,258,358
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES:		
Accounts payable	3,174,902	3,776,256
NET POSITION:		
Net investment in capital assets	1,464,294	1,339,911
Restricted for capital asset repairs and replacement	673,074	629,751
Unrestricted	829,312	512,440
TOTAL NET POSITION	\$ 2,966,680	\$ 2,482,102

See accompanying notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the years ended June 30, 2018 and 2017

	2018	2017
OPERATING REVENUES:		
Water sales to member agencies	\$ 20,041,712	\$ 19,427,414
Member agency assessments	560,689	110,689
Other income	186	-
TOTAL OPERATING REVENUES	20,602,587	19,538,103
OPERATING EXPENSES:		
Water purchases	20,041,712	19,427,414
Maintenance	18,088	12,651
Depreciation	25,848	24,547
General and administrative contractual services	64,200	77,700
Insurance expense	2,183	2,183
Legal fees	13,888	5,265
Auditing	4,950	5,220
Other	4,352	4,521
TOTAL OPERATING EXPENSES	20,175,221	19,559,501
OPERATING INCOME (LOSS)	427,366	(21,398)
NONOPERATING REVENUES:		
Investment income	13,889	7,441
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	441,255	(13,957)
CAPITAL CONTRIBUTIONS - SURCHARGES	43,323	43,323
CHANGES IN NET POSITION	484,578	29,366
NET POSITION AT BEGINNING OF YEAR	2,482,102	2,452,736
NET POSITION AT END OF YEAR	\$ 2,966,680	\$ 2,482,102

See accompanying notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

STATEMENTS OF CASH FLOWS

For the years ended June 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from member agencies	\$ 21,096,978	\$ 18,796,990
Cash received JPIA RPA refund	186	-
Cash paid to suppliers	(20,750,728)	(18,779,041)
NET CASH PROVIDED BY OPERATING ACTIVITIES	346,436	17,949
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital surcharge	43,323	43,323
Acquisition of capital assets	(150,231)	-
NET CASH PROVIDED (USED) BY CAPITAL RELATED FINANCING ACTIVITIES	(106,908)	43,323
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	11,875	6,423
NET INCREASE IN CASH AND CASH EQUIVALENTS	251,403	67,695
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,119,367	1,051,672
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,370,770	\$ 1,119,367
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ 427,366	\$ (21,398)
Adjustment to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	25,848	24,547
(Increase) decrease in accounts receivable	494,577	(741,113)
Increase (decrease) in accounts payable	(601,355)	755,913
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 346,436	\$ 17,949

See accompanying notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

a. Organization:

Pomona-Walnut-Rowland Joint Water Line Commission (the Commission) was formed under the Joint Powers Agreement of 1956 between the City of Pomona, the Walnut Valley Water District and the Rowland Water District (the Agreement) for the purpose of acquiring, constructing, maintaining, repairing, managing, operating and controlling a water transmission pipeline for the benefit of the member agencies. On December 21, 2006, the Agreement was amended, restated and renewed and will continue to be in force for twenty years from this date, with three, ten-year extensions allowable upon the written consent of each of the member agencies.

b. Operations:

The Commission purchases water for resale to the member agencies at a price sufficient to provide reserve funds for emergencies. In addition, the member agencies are billed for the cost of maintenance and operation of the pipeline. For the years ended June 30, 2018 and 2017, the Commission has purchased all of its water from Three Valleys Municipal Water District.

c. Fund Accounting:

The Commission reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Commission is that the costs of providing goods and services to the member agencies on a continuing basis be financed or recovered primarily through user charges.

d. Measurement Focus and Basis of Accounting:

The Commission's financial statements are prepared using the economic resource measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when liabilities are incurred, regardless of the timing of related cash flows.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

e. New Accounting Pronouncements:

Current Year Standards:

The Governmental Accounting Standards Board (GASB) has issued the following statements which are required to be implemented in the current year. Management has determined that none of the statements impact the Commission's financial reporting requirements.

GASB 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for periods beginning after June 15, 2017.

GASB 82 - Pension Issues, effective for periods beginning after June 15, 2016, except for certain provisions on selection of assumptions, which are effective in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.

GASB 84 - Fiduciary Activities, effective for periods beginning after December 15, 2018.

GASB 85 - Omnibus 2017, effective for periods beginning after June 15, 2017.

GASB 86 - Certain Debt Extinguishment Issues, effective for periods beginning after June 15, 2017.

Pending Accounting Standards

GASB has issued the following statements, which may impact the Commission's financial reporting requirements in the future:

GASB 83 - Certain Asset Retirement Obligations, effective for periods beginning after June 15, 2018.

GASB 84 - Fiduciary Activities, effective for periods beginning after December 15, 2018.

GASB 87 - Leases, effective for periods beginning after December 15, 2019.

GASB 88 - Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements, effective for periods beginning after June 15, 2018.

GASB 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, effective for periods beginning after December 15, 2019.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

f. Net Position:

Net position of the Commission can be classified into three components - net investments in capital assets, restricted and unrestricted. These classifications are defined as follows:

- Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component of net position consists of net position that does not meet the definition of “net investment in capital assets” or “restricted”.

g. Restricted Resources:

When both restricted and unrestricted resources are available for use, the Commission may use restricted resources or unrestricted resources based on the Board of Commissioners’ discretion.

h. Operating Revenues and Expenses:

Operating revenues, such as charges for services (water sales and member assessments), result from exchange transactions associated with the principal activity of the Commission. Exchange transactions are those in which each party receives and gives up essentially equal value. Nonoperating revenues, such as capital surcharges and investment income, result from nonexchange transactions or ancillary activities in which the Commission gives (receives) value without directly receiving (giving) equal value in exchange. Operating expenses include the cost of sales and services and administrative expenses. All expenses not meeting this definition are reported as nonoperating expenses, if any.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

i. Capital Assets:

Capital assets, which include pipelines and improvements, service connections, and telemetry system, are defined as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Pipelines and improvements	150
Service connections	150
Telemetry system	10
Valve replacement	50

j. Investments:

Investments are stated at their fair value, which represents the quoted or stated market value. Investments that are not traded on a market, such as investments in external pools, are valued based on the stated fair value as represented by the external pool.

k. Cash and Cash Equivalents:

For purposes of the statements of cash flows, the Commission considers all investment instruments purchased with a maturity date of three months or less to be cash and cash equivalents.

l. Accounts Receivable:

The Commission reports its accounts receivable at invoiced amounts less allowances for doubtful accounts and other deductions, if applicable. Management evaluates the ability to collect accounts receivable based on a combination of factors. No allowance for doubtful accounts was recorded as of June 30, 2018 or 2017.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

m. Use of Estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management, if necessary, to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. CASH AND INVESTMENTS:

Cash and Investments:

Cash and investments are reported as follows:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Statements of Net Position:		
Cash and cash equivalents	\$ 708,527	\$ 500,447
Restricted cash and cash equivalents	<u>662,243</u>	<u>618,920</u>
Total cash and investments	<u>\$ 1,370,770</u>	<u>\$ 1,119,367</u>

Cash and investments held by the Commission at June 30, 2018 and 2017, consisted of the following:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Deposits	\$ 457,013	\$ 111,484
Investment in California Local Agency Investment Fund (LAIF)	<u>913,757</u>	<u>1,007,883</u>
Total cash and investments	<u>\$ 1,370,770</u>	<u>\$ 1,119,367</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

2. CASH AND INVESTMENTS (CONTINUED):

Investments Authorized by the California Government Code and the Commission's Investment Policy:

The table below identifies the investment types that are authorized for the Commission by the California Government Code (or the Commission's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Commission's investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage Allowed</u>	<u>Maximum Investment in One Issuer</u>
United States Treasury Bills, Bonds and Notes	5 years	None	None
United States Government Sponsored Agency Securities	5 years	None	None
State of California Obligations	5 years	None	None
California Local Agency Obligations	5 years	None	None
Banker's Acceptances Notes	180 days	40%	30%
Negotiable Certificates of Deposits	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium-Term Corporate Notes	5 years	30%	None
Commercial Paper	270 days	40%	10%
Local Agency Investment Fund	N/A	None	None
Mutual Funds	N/A	20%	None
Time Deposits	5 years	None	None
County Pooled Investment Funds	N/A	None	None

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

2. CASH AND INVESTMENTS (CONTINUED):

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 to changes in market interest rates. One of the ways that the Commission manages its exposure to interest rate risk is by investing funds in the California Local Agency Investment Fund (LAIF).

The LAIF is a voluntary investment program that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. Investments in the LAIF are highly liquid, and deposits may be converted to cash within 24 hours without loss of interest. The fair value of the Commission's investment in this pool is reported in the accompanying financial statements at amounts based upon the Commission'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. Included in LAIF's investment portfolio are collateralized mortgage obligation, mortgage-backed securities, other asset-backed securities, loans to certain state funds and floating rate securities issued by federal agencies, government-sponsored enterprises and corporations.

Disclosures 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 the assignment of a rating by a nationally recognized statistical rating organization. The LAIF is not rated.

Concentration of Credit Risk:

The investment policy of the Commission contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

2. CASH AND INVESTMENTS (CONTINUED):

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 and the Commission's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: 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% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Commission deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The Commission's bank balances were insured or collateralized for the years ended June 30, 2018 and 2017.

Fair Value Measurements:

The Commission categorizes its fair value measurement 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 assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

At June 30, 2018 and 2017, the investments in LAIF of \$913,757 and \$1,007,883, respectively, are not subject to the fair value measurement hierarchy.

3. RESTRICTED ASSETS:

Restricted assets are the accumulation of capital surcharges assessed to each member agency. These funds are restricted for major repairs and replacement of water lines.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

4. CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2018, was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
Capital assets, being depreciated:				
Pipelines and improvements	\$ 2,036,847	\$ 150,231	\$ -	\$ 2,187,078
Service connections	85,277	-	-	85,277
Telemetry system	<u>104,000</u>	<u>-</u>	<u>-</u>	<u>104,000</u>
 Total capital assets, being depreciated	 <u>2,226,124</u>	 <u>150,231</u>	 <u>-</u>	 <u>2,376,355</u>
Less accumulated depreciation:				
Pipelines and improvements	(828,318)	(14,880)	-	(843,198)
Service connections	(34,702)	(568)	-	(35,270)
Telemetry system	<u>(23,193)</u>	<u>(10,400)</u>	<u>-</u>	<u>(33,593)</u>
 Total accumulated depreciation	 <u>(886,213)</u>	 <u>(25,848)</u>	 <u>-</u>	 <u>(912,061)</u>
 Total capital assets, net	 <u>\$ 1,339,911</u>	 <u>\$ 124,383</u>	 <u>\$ -</u>	 <u>\$ 1,464,294</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

4. CAPITAL ASSETS (CONTINUED):

Capital asset activity for the year ended June 30, 2017, was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
Capital assets, being depreciated:				
Pipelines and improvements	\$ 2,036,847	\$ -	\$ -	\$ 2,036,847
Service connections	85,277	-	-	85,277
Telemetry system	104,000	-	-	104,000
Engineering for proposed roads	<u>2,201</u>	<u>-</u>	<u>(2,201)</u>	<u>-</u>
 Total capital assets, being depreciated	 <u>2,228,325</u>	 <u>-</u>	 <u>(2,201)</u>	 <u>2,226,124</u>
 Less accumulated depreciation:				
Pipelines and improvements	(814,739)	(13,579)	-	(828,318)
Service connections	(34,134)	(568)	-	(34,702)
Telemetry system	(12,793)	(10,400)	-	(23,193)
Engineering for proposed roads	<u>(2,201)</u>	<u>-</u>	<u>2,201</u>	<u>-</u>
 Total accumulated depreciation	 <u>(863,867)</u>	 <u>(24,547)</u>	 <u>-</u>	 <u>(886,213)</u>
 Total capital assets, net	 <u>\$ 1,364,458</u>	 <u>\$ (25,547)</u>	 <u>\$ -</u>	 <u>\$ 1,339,911</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

5. RISK MANAGEMENT:

The Commission is a member of the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA). The ACWA/JPIA is a risk-pooling self-insurance authority, created under provisions of California Government Code Sections 6500 et. seq. The purpose of the ACWA/JPIA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage.

At June 30, 2018, the Commission participated in the self-insurance program of the ACWA/JPIA as follows:

General Liability - Insured up to \$60,000,000; the ACWA/JPIA is self-insured up to \$5,000,000 and excess insurance coverage has been purchased.

Auto Liability - Insured up to \$60,000,000; the ACWA/JPIA is self-insured up to \$5,000,000 and excess insurance coverage has been purchased.

Public Officials' Liability - Insured up to \$60,000,000; the ACWA/JPIA is self-insured up to \$5,000,000 and excess insurance coverage has been purchased.

The Commission pays annual premiums for these coverages. They are subject to retrospective adjustments based on claims experience. The nature and amounts of these adjustments cannot be estimated and are recorded to insurance expense when refunded or invoiced. The Commission's insurance expense for the years ended June 30, 2018 and 2017 was \$2,183 and \$2,183, respectively. There were no instances in the past three years where a settlement exceeded the Commission's coverage.

6. SUBSEQUENT EVENTS:

Events occurring after June 30, 2018, have been evaluated for possible adjustment to the financial statements or disclosure as of October 15, 2018, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the year ended June 30, 2018

	Water Operations	General and Administration	Total
OPERATING REVENUES:			
Water sales to member agencies	\$ 20,041,712	\$ -	\$ 20,041,712
Member agency assessments	426,400	134,289	560,689
TOTAL OPERATING REVENUES	20,468,112	134,289	20,602,587
OPERATING EXPENSES:			
Water purchases	20,041,712	-	20,041,712
Maintenance	18,088	-	18,088
Depreciation	25,848	-	25,848
General and administrative contractual services	-	64,200	64,200
Insurance	-	2,183	2,183
Legal fees	-	13,888	13,888
Auditing	-	4,950	4,950
Other	-	4,352	4,352
TOTAL OPERATING EXPENSES	20,085,648	89,573	20,175,221
OPERATING INCOME (LOSS)	382,464	44,716	427,366
NONOPERATING REVENUES:			
Investment income	13,889	-	13,889
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	396,353	44,716	441,255
CAPITAL CONTRIBUTIONS - SURCHARGES	43,323	-	43,323
CHANGES IN NET POSITION	439,676	44,716	484,578
NET POSITION AT BEGINNING OF YEAR	2,407,197	74,905	2,482,102
NET POSITION AT END OF YEAR	\$ 2,846,873	\$ 119,621	\$ 2,966,680

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the year ended June 30, 2017

	Water Operations	General and Administration	Total
OPERATING REVENUES:			
Water sales to member agencies	\$ 19,427,414	\$ -	\$ 19,427,414
Member agency assessments	13,900	96,789	110,689
TOTAL OPERATING REVENUES	19,441,314	96,789	19,538,103
OPERATING EXPENSES:			
Water purchases	19,427,414	-	19,427,414
Maintenance	12,651	-	12,651
Depreciation	24,547	-	24,547
General and administrative contractual services	-	77,700	77,700
Insurance	-	2,183	2,183
Legal fees	-	5,265	5,265
Auditing	-	5,220	5,220
Other	-	4,521	4,521
TOTAL OPERATING EXPENSES	19,464,612	94,889	19,559,501
OPERATING INCOME (LOSS)	(23,298)	1,900	(21,398)
NONOPERATING REVENUES:			
Investment income	7,441	-	7,441
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(15,857)	1,900	(13,957)
CAPITAL CONTRIBUTIONS - SURCHARGES	43,323	-	43,323
CHANGES IN NET POSITION	27,466	1,900	29,366
NET POSITION AT BEGINNING OF YEAR	2,379,731	73,005	2,452,736
NET POSITION AT END OF YEAR	\$ 2,407,197	\$ 74,905	\$ 2,482,102

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

SCHEDULE OF ASSETS INVESTED IN
CAPITAL ASSETS BY MEMBER AGENCY

June 30, 2018

	City of Pomona	Walnut Valley Water District	Rowland Water District	Total
Pipeline section A-B	\$ 276,438	\$ 151,474	\$ 106,031	\$ 533,943
Pipeline section B-D	188,719	150,958	94,359	434,036
Pipeline section D-F	-	621,096	386,002	1,007,098
Pipeline relocation	81,239	79,246	51,516	212,001
Telemetry system	-	60,320	43,680	104,000
Service connections	66,374	8,455	10,448	85,277
	<u>\$ 612,770</u>	<u>\$ 1,071,549</u>	<u>\$ 692,036</u>	<u>\$ 2,376,355</u>

Note: This schedule excludes accumulated depreciation.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Commissioners
Pomona-Walnut-Rowland
Joint Water Line Commission
Walnut, California

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, the financial statements of Pomona-Walnut-Rowland Joint Water Line Commission (the Commission), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated October 15, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the 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 Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 Commission'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission'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 determination of financial statement amounts. 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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

White Nelson Nick Evans LLP

Irvine, California
October 15, 2018

2018 BIENNIAL REVIEW CERTIFICATION FORM

Submit now or no later than October 1, 2018

Name of Agency: Pomona-Walnut-Rowland Joint Water Line
Name of Agency Head: Erik Hitchman
Mailing Address: 271 S Brea Canyon Road
City: Walnut State: CA Zip Code: 91789
Agency Code Officer: Carmen Fleming Office Phone No.: 909-595-1268
E-Mail Address: cfleming@wwwd.com

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one box):

- 1. AN AMENDMENT IS REQUIRED (Check all that apply):**
- Include new positions
 - Revise disclosure categories
 - Revise the titles of existing positions
 - Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
 - Other (describe) _____

2. THE CODE IS CURRENTLY UNDER REVIEW BY THE CODE REVIEWING BODY.

3. NO AMENDMENT IS REQUIRED.

If your code has not been amended in more than five years, amendments may be necessary.

Verification (to be completed if no amendment is required)

This agency's conflict of interest code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure categories assigned to those positions accurately require the disclosure of all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions. The code includes all other provisions required by Government Code Section 87302.

Erik Hitchman
Signature of Agency Head or Designee

October 1, 2018
Date

Submit Form

Please complete your form electronically by first typing in your name in the signature field above and then clicking the "Submit Form" button.

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please submit this notice no later than Monday, October 1, 2018.

PLEASE DO NOT RETURN THIS FORM TO THE FPPC

Conflict of Interest Code
of the

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Incorporation of FPPC Regulation 18730 (2 California Code of Regulations, Section 18730) by Reference

The Political Reform Act (Government Code Section 81000, *et seq.*) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. 18730), which contains the terms of a standard conflict of interest code. After public notice and hearing, it may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated into the conflict of interest code of this agency by reference. This regulation and the attached Appendices (or Exhibits) designating officials and employees and establishing economic disclosure categories shall constitute the conflict of interest code of this agency.

Place of Filing of Statements of Economic Interests

All officials and employees required to submit a statement of economic interests shall file their statements with the agency head, or his or her designee. The agency shall make and retain a copy of all statements filed by its Board Members, Governing Board Members, Alternate Board Members, as appropriate, and its agency head (Agency/Department Head, Executive Officer or Chief Executive Officer, Superintendent, or Director), and forward the originals of such statement to the Executive Office of the Board of Supervisors of Los Angeles County.

The agency shall retain the originals of statements for all other Designated Positions named in the agency's conflict of interest code. All retained statements, original or copied, shall be available for public inspection and reproduction (Gov. Code Section 81008).

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

EXHIBIT "A"

CATEGORY 1

Persons in this category shall disclose all interest in real property within the jurisdiction. Real property shall be deemed to be within the jurisdiction if the property or any part of it is located within or not more than two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the agency.

Persons are not required to disclose property used primarily as their residence or for personal recreational purposes.

CATEGORY 2

Persons in this category shall disclose all investments and business positions.

CATEGORY 3

Persons in this category shall disclose all income and business positions.

CATEGORY 4

Persons in this category shall disclose all business positions, investments in, or income (including gifts and loans) received from business entities that manufacture, provide or sell service and/or supplies of a type utilized by the agency and associated with the job assignment of designated positions assigned to this disclosure category.

CATEGORY 5

Individuals who perform under contract the duties of any designated position shall be required to file Statements of Economic Interests disclosing reportable interest in the categories assigned to that designated position.

In addition, individuals who, under contract, participate in decisions which affect financial interests by providing information, advice, recommendation or counsel to the agency which could affect financial interest shall be required to file Statements of Economic Interests, unless they fall within the Political Reform Act's exceptions to the definition of consultant. The level of disclosure shall be as determined by the executive officer (or head) of the agency.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

EXHIBIT "B"

<u>Designated Positions</u>	<u>Disclosure Categories</u>
Commissioners	1, 2, 3
Alternate Commissioners	1, 2, 3
Administrative Officer	1, 2, 3
Treasurer	1, 2, 3
Consultant	5

EFFECTIVE: APRIL 5, 2006

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION**

271 South Brea Canyon Road • P. O. Box 508
Walnut, California 91789-3002
(909) 595-1268 • (626) 964-6551 • FAX (909) 444-5521

MEMORANDUM

TO: Commissioners Escobar, Kwong & Lima **DATE:** October 25, 2018
FROM: Erik Hitchman, Administrative Officer
SUBJECT: Joint Water Line Operations Report for June 2018 – September 2018

Inspection Report: During the four-month period ending on September 30, 2018, all paved portions of the JWL were driven weekly and visually checked for leaks, vandalism, and other potential problems. Additionally, the cross-country sections of the line were walked and nothing unusual was found. Routine maintenance was performed as needed.

Meter Testing: On September 6, 2018, Morrow Meadows tested and calibrated the JWL meters. All meters tested within the established parameters.

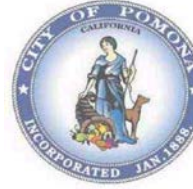
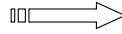
**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION**

AGENCY CONSUMPTION (Per PWR Meter Reads)

Wtr Cons. (Acre-feet)	%
POMONA	357.9 22.603%
WALNUT	754.6 47.657%
ROWLAND	470.9 29.740%
LaVERNE	0.0 0.000%
Total	1,583.4 100.000%

ACTUAL WATER PRODUCTION

Wtr Cons. (Acre-feet)	%
MWD	1,009.2 62.640%
TVMWD	601.9 37.360%
LaVERNE	0.0 0.000%
Total	1,611.10 100.000%
BILLING DIFFERENCE	27.700 1.719%



CALCULATION OF AGENCY WATER CONSUMPTION

(Water consumption billed to each agency is based on amount of water purchased from MWD and TVMWD)

Connection / Description	Allocated Share of Billing Difference (Acre-feet)	Adjusted Agency Consumption (Acre-feet)	Adjusted Consumption for Billing (Acre-feet) (Rounded)	Water Purchased from MWD 62.640%	Water Purchased from TVMWD 37.360%	Water Purchased from LaVERNE WELL 0.000%	Total Water Purchased (Acre-feet) 100.000%
POMONA	357.9	364.2	364.2	228.1	136.0	0.0	364.2
WALNUT	754.6	767.8	767.8	481.0	286.8	0.0	767.8
ROWLAND	470.9	479.1	479.1	300.1	179.1	0.0	479.2
LaVERNE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,583.4	1,611.1	1,611.1	1,009.2	602.0	0.0	1,611.2

**WATER USE DISTRIBUTION
AND
BILLING REPORT**

June 2018 Water Use

	MWD PM-15	TVMWD PM-21	MWD CAPACITY RESERVATION	TVMWD CONNECTED CAPACITY	TVMWD WATER USE CHARGE	DEPRECIATION	REPLACEMENT	ADMIN BUDGET ASSESSMENT	PROJECT DEVELOPMENT	MWD LRP REBATE PROGRAM	TOTAL
City of Pomona											
Cons. A.F.	228.1	136.0	27,582.19	5,365.26	5,828.07	5,699.0	4,592.0	27,675.00	150,000.00	100.3	
Water Rate	\$ 1,010.00	\$ 1,010.00	25.00%	52.00%	23.32%	25.00%	25.00%	33.33%	25%	\$ (100.00)	
Total	230,381.00	137,360.00	6,895.55	2,789.94	1,359.11	1,424.75	1,148.00	9,224.08	37,500.00	(10,030.00)	\$418,052.42
Walnut Valley Water District											
Cons. A.F.	481.0	286.8	27,582.19	5,365.26	5,828.07	7,734.00	12,102.00	27,675.00	150,000.00		
Water Rate	\$ 1,010.00	\$ 1,010.00	48.33%	28.00%	46.89%	25.00%	25.00%	33.33%	25.00%		
Total	485,810.00	289,668.00	13,330.47	1,502.27	2,732.78	1,933.50	3,025.50	9,224.08	37,500.00		\$844,726.60
Rowland Water District											
Cons. A.F.	300.1	179.1	27,582.19	5,365.26	5,828.07	5,556.00	7,640.00	27,675.00	150,000.00		
Water Rate	\$ 1,010.00	\$ 1,010.00	26.67%	20.00%	29.79%	25.00%	25.00%	33.33%	25.00%		
Total	303,101.00	180,891.00	7,356.17	1,073.05	1,736.18	1,389.00	1,910.00	9,224.08	37,500.00		\$544,180.48
City of LaVerne											
Cons. A.F.	0.0	0.0									
Water Rate	\$1,010.00	\$1,010.00									
Total	\$0.00	\$0.00									\$0.00
Total(A.F.)	1,009.2	602.0									1,611.2
Total (\$)	1,019,292.00	607,919.00	27,582.19	5,365.26	5,828.07					(10,030.00)	1,655,956.52
Total-Other						4,747.25	6,083.50	27,672.23	112,500.00		151,002.98

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION**

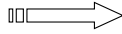
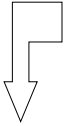
AGENCY CONSUMPTION (Per PWR Meter Reads)

Wtr Cons. (Acre-feet)	%
598.8	33.684%
930.2	52.326%
248.7	13.990%
0.0	0.000%
1,777.7	100.000%

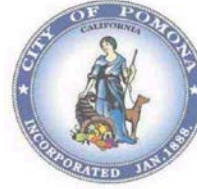
ACTUAL WATER PRODUCTION

Wtr Cons. (Acre-feet)	%
1,218.7	67.187%
595.2	32.813%
0.0	0.000%
Total	1,813.90
	1,777.70
BILLING DIFFERENCE	36.200
	1.996%

POMONA
WALNUT
ROWLAND
LaVERNE



MWD
TVMWD
LaVERNE



CALCULATION OF AGENCY WATER CONSUMPTION

(Water consumption billed to each agency is based on amount of water purchased from MWD and TVMWD)

Connection / Description	Allocated Share of Billing Difference (Acre-feet)	Adjusted Agency Consumption (Acre-feet)	Adjusted Consumption for Billing (Acre- feet) (Rounded)	Water Purchased from MWD 67.187%	Water Purchased from TVMWD 32.813%	Water Purchased from LaVERNE WELL 0.000%	Total Water Purchased (Acre-feet) 100.000%
POMONA	598.8	12.194	611.0	410.5	200.5	0.0	611.0
WALNUT	930.2	18.942	949.1	637.7	311.4	0.0	949.1
ROWLAND	248.7	5.064	253.8	170.5	83.3	0.0	253.8
LaVERNE	0.0	0.000	0.0	0.0	0.0	0.0	0.0
	1,777.7	36.200	1,813.9	1,218.7	595.2	0.0	1,813.9

**WATER USE DISTRIBUTION
AND
BILLING REPORT**

July 2018 Water Use

	MWD PM-15	TVMWD PM-21	MWD CAPACITY RESERVATION	TVMWD CONNECTED CAPACITY	TVMWD WATER USE CHARGE	MWD LRP REBATE PROGRAM			MWD LRP REBATE PROGRAM	TOTAL
<i>City of Pomona</i>										
Cons. A.F.	410.5	200.5	27,582.19	5,365.26	5,828.07					
Water Rate	\$ 1,010.00	\$ 1,010.00	25.00%	52.00%	23.32%	\$ (100.00)				
Total	414,605.00	202,505.00	6,895.55	2,789.94	1,359.11	-				\$628,154.59
<i>Walnut Valley Water District</i>										
Cons. A.F.	637.7	311.4	27,582.19	5,365.26	5,828.07					
Water Rate	\$ 1,010.00	\$ 1,010.00	48.33%	28.00%	46.89%					
Total	644,077.00	314,514.00	13,330.47	1,502.27	2,732.78					\$976,156.53
<i>Rowland Water District</i>										
Cons. A.F.	170.5	83.3	27,582.19	5,365.26	5,828.07					
Water Rate	\$ 1,010.00	\$ 1,010.00	26.67%	20.00%	29.79%					
Total	172,205.00	84,133.00	7,356.17	1,073.05	1,736.18					\$266,503.40
<i>City of LaVerne</i>										
Cons. A.F.	0.0	0.0								
Water Rate	\$1,010.00	\$1,010.00								
Total	\$0.00	\$0.00								\$0.00
Total(A.F.)	1,218.7	595.2								1,813.9
Total (\$)	1,230,887.00	601,152.00								1,832,039.00
Total-Other			27,582.19	5,365.26	5,828.07					38,775.52

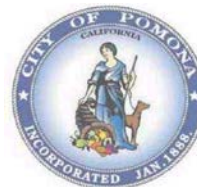
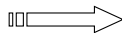
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

AGENCY CONSUMPTION (Per PWR Meter Reads)

Wtr Cons. (Acre-feet)	%
POMONA	711.1 32.634%
WALNUT	924.6 42.432%
ROWLAND	543.3 24.933%
LaVERNE	0.0 0.000%
Total	2,179.0 100.000%

ACTUAL WATER PRODUCTION

Wtr Cons. (Acre-feet)	%
MWD	1,635.1 74.553%
TVMWD	558.1 25.447%
LaVERNE	0.0 0.000%
Total	2,193.20 100.000%
BILLING DIFFERENCE	14.200 0.647%



CALCULATION OF AGENCY WATER CONSUMPTION

(Water consumption billed to each agency is based on amount of water purchased from MWD and TVMWD)

Connection / Description	Allocated Share of Billing Difference (Acre-feet)	Adjusted Agency Consumption (Acre-feet)	Adjusted Consumption for Billing (Acre-feet) (Rounded)	Water Purchased from MWD 74.553%	Water Purchased from TVMWD 25.447%	Water Purchased from LaVERNE WELL 0.000%	Total Water Purchased (Acre-feet) 100.000%
POMONA	711.1	4.634	715.7	533.6	182.1	0.0	715.7
WALNUT	924.6	6.025	930.6	693.8	236.8	0.0	930.6
ROWLAND	543.3	3.541	546.8	407.7	139.2	0.0	546.8
LaVERNE	0.0	0.000	0.0	0.0	0.0	0.0	0.0
Total	2,179.0	14.200	2,193.2	1,635.1	558.1	0.0	2,193.2

WATER USE DISTRIBUTION AND BILLING REPORT

August 2018 Water Use

	MWD PM-15	TVMWD PM-21	MWD CAPACITY RESERVATION	TVMWD CONNECTED CAPACITY	TVMWD WATER USE CHARGE	MWD LRP REBATE PROGRAM	MWD LRP REBATE PROGRAM	TOTAL
City of Pomona								
Cons. A.F.	533.6	182.1	27,582.19	5,365.26	5,828.07	95.5		
Water Rate	\$ 1,010.00	\$ 1,010.00	25.00%	52.00%	23.32%	\$ (100.00)		
Total	538,936.00	183,921.00	6,895.55	2,789.94	1,359.11	(9,550.00)		\$724,351.59
Walnut Valley Water District								
Cons. A.F.	693.8	236.8	27,582.19	5,365.26	5,828.07			
Water Rate	\$ 1,010.00	\$ 1,010.00	48.33%	28.00%	46.89%			
Total	700,738.00	239,168.00	13,330.47	1,502.27	2,732.78			\$957,471.53
Rowland Water District								
Cons. A.F.	407.7	139.2	27,582.19	5,365.26	5,828.07			
Water Rate	\$ 1,010.00	\$ 1,010.00	26.67%	20.00%	29.79%			
Total	411,777.00	140,592.00	7,356.17	1,073.05	1,736.18			\$562,534.40
City of LaVerne								
Cons. A.F.	0.0	0.0						
Water Rate	\$1,010.00	\$1,010.00						
Total	\$0.00	\$0.00						\$0.00
Total(A.F.)	1,635.1	558.1						2,193.2
Total (\$)	1,651,451.00	563,681.00				(9,550.00)		2,205,582.00
Total-Other			27,582.19	5,365.26	5,828.07			38,775.52

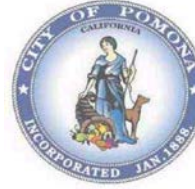
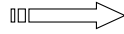
**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION**

AGENCY CONSUMPTION (Per PWR Meter Reads)

Wtr Cons. (Acre-feet)	%
POMONA	591.3 29.027%
WALNUT	898.5 44.107%
ROWLAND	547.3 26.867%
LaVERNE	0.0 0.000%
Total	2,037.1 100.000%

ACTUAL WATER PRODUCTION

Wtr Cons. (Acre-feet)	%
MWD	1,449.7 70.838%
TVMWD	596.8 29.162%
LaVERNE	0.0 0.000%
Total	2,046.50 100.000%
BILLING DIFFERENCE	9.400 0.459%



CALCULATION OF AGENCY WATER CONSUMPTION

(Water consumption billed to each agency is based on amount of water purchased from MWD and TVMWD)

Connection / Description	Allocated Share of Billing Difference (Acre-feet)	Adjusted Agency Consumption (Acre-feet)	Adjusted Consumption for Billing (Acre-feet) (Rounded)	Water Purchased from MWD (70.838%)	Water Purchased from TVMWD (29.162%)	Water Purchased from LaVERNE WELL (0.000%)	Total Water Purchased (Acre-feet) (100.000%)
POMONA	591.3 2.728	594.0	594.0	420.8	173.2	0.0	594.0
WALNUT	898.5 4.146	902.6	902.6	639.4	263.2	0.0	902.6
ROWLAND	547.3 2.525	549.8	549.8	389.5	160.4	0.0	549.9
LaVERNE	0.0 0.000	0.0	0.0	0.0	0.0	0.0	0.0
Total	2,037.1 9.400	2,046.5	2,046.5	1,449.7	596.9	0.0	2,046.6

**WATER USE DISTRIBUTION
AND
BILLING REPORT**

September 2018 Water Use

	MWD PM-15	TVMWD PM-21	MWD CAPACITY RESERVATION	TVMWD CONNECTED CAPACITY	TVMWD WATER USE CHARGE	DEPRECIATION	REPLACEMENT	ADMIN BUDGET ASSESSMENT	MWD LRP REBATE PROGRAM	TOTAL
City of Pomona										
Cons. A.F.	420.8	173.2	27,582.19	5,365.26	5,828.07	5,699.0	4,592.0	27,675.00	95.0	
Water Rate	\$ 1,010.00	\$ 1,010.00	25.00%	52.00%	23.32%	25.00%	25.00%	33.33%	\$ (100.00)	
Total	425,008.00	174,932.00	6,895.55	2,789.94	1,359.11	1,424.75	1,148.00	9,224.08	(9,500.00)	\$613,281.42
Walnut Valley Water District										
Cons. A.F.	639.4	263.2	27,582.19	5,365.26	5,828.07	7,734.00	12,102.00	27,675.00		
Water Rate	\$ 1,010.00	\$ 1,010.00	48.33%	28.00%	46.89%	25.00%	25.00%	33.33%		
Total	645,794.00	265,832.00	13,330.47	1,502.27	2,732.78	1,933.50	3,025.50	9,224.08		\$943,374.60
Rowland Water District										
Cons. A.F.	389.5	160.4	27,582.19	5,365.26	5,828.07	5,556.00	7,640.00	27,675.00		
Water Rate	\$ 1,010.00	\$ 1,010.00	26.67%	20.00%	29.79%	25.00%	25.00%	33.33%		
Total	393,395.00	162,004.00	7,356.17	1,073.05	1,736.18	1,389.00	1,910.00	9,224.08		\$578,087.48
City of LaVerne										
Cons. A.F.	0.0	0.0								
Water Rate	\$1,010.00	\$1,010.00								
Total	\$0.00	\$0.00								\$0.00
Total(A.F.)	1,449.7	596.9								2,046.6
Total (\$)	1,464,197.00	602,768.00	27,582.19	5,365.26	5,828.07				(9,500.00)	2,096,240.52
Total-Other						4,747.25	6,083.50	27,672.23		38,502.98

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

271 South Brea Canyon Road • P. O. Box 508
Walnut, California 91789-3002
(909) 595-1268 • (626) 964-6551 • FAX (909) 594-9532

MEMORANDUM

TO: Commissioners Escobar, Kwong, and Lima **DATE:** October 25, 2018
FROM: Erik Hitchman
RE: Tentative Calendar/Meeting Schedule – 2019 Calendar Year

Attached for your information is the 2019 P-W-R Meeting Calendar denoting three regularly scheduled meetings on February 14, June 13, and October 24.

P-W-R MEETINGS

2019 Calendar

JANUARY						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

FEBRUARY						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

MARCH						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL						
S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY						
S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST						
S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Holidays

January

- 1 New Year's Day
- 21 Martin Luther King, Jr. Day

February

- 18 President's Day

May

- 27 Memorial Day

July

- 4 Independence Day

September

- 2 Labor Day

November

- 11 Veterans' Day
- 28 Thanksgiving Day

December

- 25 Christmas Day

P-W-R Commission meetings scheduled to begin at 4:00 p.m.