July 1, 2020

Agenda for the Regular Meeting of the Commissioners
of the Antelope Valley State Water Contractors Association
TO BE HELD VIA TELECONFERENCE ONLY

Dial-In Number: 571-748-4021 Attendee Pin: 176-302-610#
Submit Public Comments at: https://www.gomeet.com/176-302-610

Thursday, July 9, 2020
6:00 p.m.

NOTE: To comply with the Americans with Disabilities Act, to participate in any Association meeting please contact Danielle Henry at 661-947-4111 x1059 at least 48 hours prior to an Association meeting to inform us of your needs and to determine if accommodation is feasible.

Agenda item materials, as well as materials related to agenda items submitted after distribution of the agenda packets, are available for public review at the Palmdale Water District’s office located at 2029 E. Ave. Q, Palmdale. Please call Danielle Henry at 661-947-4111 x1059 for public review of materials.

PUBLIC COMMENT GUIDELINES: The prescribed time limit per speaker is three-minutes. Please refrain from public displays or outbursts such as unsolicited applause, comments, or cheering. Any disruptive activities that substantially interfere with the ability of the Association to carry out its meeting will not be permitted and offenders will be requested to leave the meeting.

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

1) Pledge of Allegiance.
2) Roll call.
3) Adoption of agenda.
4) Public comments for items not on the agenda.
5) Consideration and possible action on minutes of regular meeting held March 12, 2020.
6) Payment of bills.
7) Presentation on Big Rock Creek Joint Groundwater Recharge Project. (General Manager Knudson/Paul Chau – Kennedy Jenks Consultants)

8) Consideration and possible action on acceptance and filing of audit for year ended June 30, 2019. (General Manager Knudson/Controller Hoffmeyer)

9) Consideration and possible action on Budget for Fiscal Year 2020/2021. (General Manager Knudson/Controller Hoffmeyer)

10) Consideration and possible action on request from Watermaster for Replacement Water for years 2016 through 2019. (General Manager Knudson)

11) Consideration and possible action on General Manager position. (General Manager Knudson)

12) Report of General Manager and Assistant General Manager.
   a) Status updates:
      1) 2020 Home Show and SMART Water Expo.
      2) Schedule for AVSWCA Special Meeting regarding State Water Project overview and on-going projects/studies.
      3) Antelope Valley Watermaster meetings.
      4) Update on Round 1 Proposition 1 Integrated Regional Water Management Implementation Grants for Antelope Valley and Fremont Basin.

   a) Update on Revenue, Expenses and Change in Net Position.

14) Reports of Commissioners.


16) Commission members’ requests for future agenda items.

17) Consideration and possible action on scheduling the next Association meeting.

18) Adjournment.
ANTELOPE VALLEY STATE WATER CONTRACTORS ASSOCIATION
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS’ REPORT
For the Fiscal Years Ended
June 30, 2019 and 2018
<table>
<thead>
<tr>
<th>FINANCIAL SECTION</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent Auditors' Report</td>
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<tr>
<td>Basic Financial Statements:</td>
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<td>Balance Sheets</td>
<td>3</td>
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<tr>
<td>Statements of Revenues, Expenses, and Changes in Net Position</td>
<td>4</td>
</tr>
<tr>
<td>Balance Sheet</td>
<td>5</td>
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<tr>
<td>Statements of Cash Flows</td>
<td>6</td>
</tr>
<tr>
<td>Notes to Financial Statements</td>
<td>7</td>
</tr>
</tbody>
</table>
Financial Section
INDEPENDENT AUDITORS' REPORT

Governing Board
Antelope Valley State Water Contractors Association
Palmdale, California

Report on the Financial Statements
We have audited the accompanying financial statements of the Antelope Valley State Water Contractors Association (Association), which comprise of the balance sheets as of June 30, 2019 and 2018, and the related statements of revenues, expenses, and change in net position, and cash flows for the years then ended, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements.

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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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 auditor’s 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 auditor considers internal control relevant to the entity'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 entity'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 opinions.

Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Antelope Valley State Water Contractors Association, as of June 30, 2019 and 2018, and the respective changes in financial position and cash flows thereof for the fiscal years then ended in accordance with accounting principles generally accepted in the United States of America.
Other Matters

*Required Supplementary Information*

Management has not presented the Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Murrieta, California
June 20, 2020
### ANTELOPE VALLEY STATE WATER CONTRACTORS ASSOCIATION

#### Balance Sheets

**June 30, 2019 and 2018**

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents (Note 2)</td>
<td>$432,501</td>
<td>$12,328</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>-</td>
<td>15,900</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>546</td>
<td>546</td>
</tr>
<tr>
<td>Total assets</td>
<td>$433,047</td>
<td>$28,774</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$67,434</td>
<td>$48,978</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>67,434</td>
<td>48,978</td>
</tr>
<tr>
<td><strong>NET POSITION</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted (Deficit) (Note 3)</td>
<td>365,613</td>
<td>(20,204)</td>
</tr>
<tr>
<td>Total net position</td>
<td>365,613</td>
<td>(20,204)</td>
</tr>
<tr>
<td>Total liabilities and net position</td>
<td>$433,047</td>
<td>$28,774</td>
</tr>
</tbody>
</table>

*The notes to financial statements are an integral part of this statement.*
ANTELOPE VALLEY STATE WATER CONTRACTORS ASSOCIATION
Statements of Revenues, Expenses, and Changes in Net Position
For the Fiscal Years Ended June 30, 2019 and 2018

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Member agency contributions</td>
<td>$321,128</td>
<td>$61,100</td>
</tr>
<tr>
<td>Contributions – other</td>
<td>334,412</td>
<td>45,900</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>655,540</td>
<td>107,000</td>
</tr>
<tr>
<td><strong>Operating Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contracted services</td>
<td>249,081</td>
<td>77,762</td>
</tr>
<tr>
<td>General and administrative</td>
<td>20,913</td>
<td>10,424</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>269,994</td>
<td>88,186</td>
</tr>
<tr>
<td><strong>Operating income(loss)</strong></td>
<td>385,546</td>
<td>18,814</td>
</tr>
<tr>
<td><strong>Non-Operating Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment earnings</td>
<td>271</td>
<td>27</td>
</tr>
<tr>
<td><strong>Total non-operating revenues</strong></td>
<td>271</td>
<td>27</td>
</tr>
<tr>
<td><strong>Change in net position</strong></td>
<td>385,817</td>
<td>18,841</td>
</tr>
<tr>
<td><strong>Net Position</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>(20,204)</td>
<td>(39,045)</td>
</tr>
<tr>
<td>End of year</td>
<td>$365,613</td>
<td>$20,204</td>
</tr>
</tbody>
</table>

*The notes to financial statements are an integral part of this statement.*
The notes to financial statements are an integral part of this statement.
NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Operations of the Reporting Entity
The Antelope Valley State Water Contractors Association (Association) was consolidated on May 26, 1999 as a joint powers authority in an effort to optimize the use of state water resources and protect surface water and groundwater storage within the Antelope Valley. Three public agencies combined to form the Association in serving the Antelope Valley: Antelope Valley – East Kern Water Agency, Littlerock Creek Irrigation Association, and Palmdale Water Association, which constitutes the member agencies. Each member agency appoints two members to the Governing Board.

Any member of the Association shall have the right to withdraw its membership upon serving prior written notice of intention so to do on the other members at least one hundred twenty (120) days before the close of any fiscal year. Unless sooner revoked, such withdrawal shall become effective upon the expiration of the fiscal year during which such notice was given; provided, however, that no such withdrawal shall release the withdrawing member from any financial obligation theretofore incurred by it hereunder.

Each member of the Association shall be obligated to pay its pro-rata share of the funds required to be appropriated by any approved budget. Approval of any budget by a member shall constitute an agreement of such member to pay said allocation, conditioned only on the approval thereof by each of the other members.

Basis of Accounting and Measurement Focus
The Association 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 Association is that the costs of providing services be financed or recovered primarily through user (member) charges, capital grants and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Financial Reporting
The Association's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States Board (GAAP), as applied to enterprise funds, The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Association solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the Association’s proprietary fund.

Operating revenues and expenses result from exchange transactions associated with the principal activity of the Association Exchange transactions are those in which each party receives and gives up essentially equal values. Management administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

Cash and Cash Equivalents
The Association’s cash and cash equivalents are considered to be cash on hand and short-term investments with original maturities of three months or less from the date of acquisition.
Prepaid Items
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Net Position
The financial statements utilize a net position presentation. Net position is categorized as follows:

**Unrestricted** – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted component of net position.

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Member Contributions
Contribution revenue consists of payments from members that are planned to match operating expenses. The activities of the Association consist solely of development and protection of the water supply for the Antelope Valley groundwater basin.

Grants
Grant revenues are recorded when earned on grants that have been approved and funded by the grantor. The grant source is the Safe Drinking Water Grant Fund from the State of California Department of Water Resources.

Member’s Equity
In the event of a member withdrawal, member termination, or dissolution of the Association, any property interest remaining in the Association, following a discharge of all obligations shall be disposed of pursuant to the Joint Powers Agreements as adopted by the Governing Board.
NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents consisted of the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demand deposits with financial institutions</td>
<td>$432,501</td>
<td>$12,328</td>
</tr>
</tbody>
</table>

Demand Deposits
At June 30, 2019 and 2018, the carrying amount of the Association's demand deposits were $432,501 and $12,328, respectively, and the financial institution's balance was $432,501 and $12,727, respectively. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the Association's deposits may not be returned to it. The ROP does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to $250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

NOTE 3 – UNRESTRICTED NET POSITION (DEFICIT)

The Association's member agency contributions and reserves were not enough to cover the Association's expenses for the year ended June 30, 2018. The Association will re-evaluate its member agency contributions for future periods so that a deficit net position does not occur in future years.

NOTE 4 – RISK MANAGEMENT

The Association has purchased commercial general liability insurance coverage to cover claim contingencies against the Association.

NOTE 5 – COMMITMENTS AND CONTINGENCIES

In the ordinary course of operations, the Association is subject to claims and litigation from outside parties. Nevertheless, after consultation with legal counsel, the Association believes that these actions, when finally, concluded and determined are not likely to have a material adverse effect on the Association's financial position, results of operations, or cash flows.
June 9, 2020

Matthew Knudson
Assistant General Manager
Antelope Valley State Water Contractors Association
6450 W Avenue N
Palmdale, CA 93551

Award Notification for Round 1 Proposition 1 Integrated Regional Water Management (IRWM) Implementation Grant, Lahontan Funding Area

Dear Mr. Knudson:

Congratulations! We are pleased to inform you that the proposal, Antelope Valley IRWM Prop 1 Rd 1 Implementation Grant Application, filed by Antelope Valley State Water Contractors Association has been awarded $3,895,595 by the Department of Water Resources (DWR) for the Round 1 Proposition 1 IRWM Implementation Grant Solicitation. Costs incurred after June 2, 2020 will be eligible for grant reimbursement and costs incurred after January 1, 2015 can be used as required local cost share. This award is conditioned upon the execution of a Grant Agreement between DWR and your agency. Please see the Agreement Template for your reference.

Your timely attention is directed to the following requirements:

Within 14 calendar days of the date of this award letter:

Award Acceptance - Please submit a letter or e-mail signed by the authorized representative (agreement signatory) confirming your agency as the Grantee to accept the grant award in the amount of $3,895,595 and your commitment to provide the required non-State cost share of 50% of the total project costs, excluding projects receiving a cost share waiver or reduction.

Electronic Signatures - DWR uses DocuSign to process signatures electronically to expedite all grant-related documents requiring a signature. In order for DWR to send documents to you via DocuSign, we need your permission and consent. If you consent to the use of DocuSign, please send DWR a letter on official letterhead signed by the authorized representative, consenting to the use of DocuSign for all transactions related to this award. Please contact the DWR Project Manager if you would like sample language. If you prefer not to use electronic signatures, DWR can send documents for original (wet) signatures via email or mail, but this can delay the process significantly, especially during situations such as the COVID-19 public health emergency.

Within 60 calendar days of the date of this award letter, or as otherwise specified in the attachment:

Vendor Information - You will receive a Vendor Packet from one of our Grants Analysts shortly; submitting the vendor forms is required to establish grantee contact and payment information with DWR’s Accounting Office.
Eligibility Requirements - Attachment 1 (Eligibility Criteria Self Certification Form) outlines the conditions that must be met before the grant agreement can be executed and additional requirements that must be addressed to maintain continuing eligibility and receive grant funds. Please complete, sign (electronically if possible) and submit the form and any required additional documentation to the DWR Project Manager according to the specified time periods.

Changes to Work Plan, Budget, and/or Schedule: Please submit a list of projects to be included in the Grant Agreement and any changes to the work plan, budget, and/or schedule since the proposal was submitted. Any proposed changes should be submitted as a Word document in track changes to the original document (work plan, budget and/or schedule), and an explanation of the changes provided. Changes will only be considered acceptable by DWR if the project maintains or increases the level of quality and benefits as compared to the original proposal, unless the grant award amount is less than what was requested in the proposal.

Following receipt of all required information, the DWR Project Manager will work with you to complete the grant agreement for execution and schedule a kick-off meeting.

Your timely attention to these requirements is critical to execute the Grant Agreement; failure to do so may result in DWR revoking the grant award. Please submit the required information in the time periods specified to the DWR Project Manager Monia Holleman at Monia.Holleman@water.ca.gov.

Please contact Maria Lorenzo-Lee at Maria.Lorenzo-Lee@water.ca.gov or (916) 657-4893 or Desiree Ramirez at Desiree.Ramirez@water.ca.gov or (916) 653-0975 for any questions regarding the required materials.

Again, congratulations to you and your Local Project Sponsors on this well-deserved grant award. Our team appreciates the time and effort you contributed to this new and improved grant solicitation process and we will be reaching out in coming months to get your feedback for use in developing the process for Round 2 starting in 2021. We look forward to working with you to complete these IRWM projects to build water resilience in your communities.

Sincerely,

Carmel Brown P.E.
Chief, Financial Assistance Branch
Division of Regional Assistance

Attachment 1 – Eligibility Criteria Self-Certification Form
June 16, 2020  

Monia Holleman, Project Manager  
DWR Division of Regional Assistance  
1416 Ninth St, PO Box 942836  
Sacramento, CA  94236  

RE:  Award Acceptance for Round 1 Proposition 1 Integrated Regional Water Management (IRWM) Implementation Grant, Lahontan Funding Area – Antelope Valley IRWM P1R1 Implementation Grant  

Dear Ms. Holleman,  

I am writing to acknowledge our acceptance as the Grantee (Antelope Valley State Water Contractors Association) of the Antelope Valley IRWM Prop 1 Rd 1 Implementation Grant in the amount of $3,895,595. We look forward to working with you to execute a Grant Agreement between us and DWR to finalize the contracting process.  

Sincerely,  

MATTHEW KNUDSON,  
General Manager  
Antelope Valley State Water Contractors Association
June 9, 2020

Matthew Knudson
Assistant General Manager
Antelope Valley- East Kern Water Agency
6500 West Ave. N
Palmdale, CA 93551

Award Notification for Round 1 Proposition 1 Integrated Regional Water Management (IRWM) Implementation Grant, Lahontan Funding Area

Dear Mr. Knudson:

Congratulations! We are pleased to inform you that the proposal, Fremont Basin IRWM 2019 Implementation Round 1 Grant Proposal, filed by Antelope Valley- East Kern Water Agency has been awarded $350,000 by the Department of Water Resources (DWR) for the Round 1 Proposition 1 IRWM Implementation Grant Solicitation. Costs incurred after June 2, 2020 will be eligible for grant reimbursement and costs incurred after January 1, 2015 can be used as required local cost share. This award is conditioned upon the execution of a Grant Agreement between DWR and your agency. Please see the Agreement Template for your reference.

Your timely attention is directed to the following requirements:

Within 14 calendar days of the date of this award letter:

Award Acceptance - Please submit a letter or e-mail signed by the authorized representative (agreement signatory) confirming your agency as the Grantee to accept the grant award in the amount of $350,000 and your commitment to provide the required non-State cost share of 50% of the total project costs, excluding projects receiving a cost share waiver or reduction.

Electronic Signatures - DWR uses DocuSign to process signatures electronically to expedite all grant-related documents requiring a signature. In order for DWR to send documents to you via DocuSign, we need your permission and consent. If you consent to the use of DocuSign, please send DWR a letter on official letterhead signed by the authorized representative, consenting to the use of DocuSign for all transactions related to this award. Please contact the DWR Project Manager if you would like sample language. If you prefer not to use electronic signatures, DWR can send documents for original (wet) signatures via email or mail, but this can delay the process significantly, especially during situations such as the COVID-19 public health emergency.

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Your timely attention to these requirements is critical to execute the Grant Agreement; failure to do so may result in DWR revoking the grant award. Please submit the required information in the time periods specified to the DWR Project Manager Marisa Perez-Reyes at Marisa.Perez-Reyes@water.ca.gov.

Please contact Maria Lorenzo-Lee at Maria.Lorenzo-Lee@water.ca.gov or (916) 657-4893 or Desiree Ramirez at Desiree.Ramirez@water.ca.gov or (916) 653-0975 for any questions regarding the required materials.

Again, congratulations to you on this well-deserved grant award. Our team appreciates the time and effort you contributed to this new and improved grant solicitation process and we will be reaching out in coming months to get your feedback for use in developing the process for Round 2 starting in 2021. We look forward to working with you to complete these IRWM projects to build water resilience in your communities.

Sincerely,

Carmel Brown P.E.
Chief, Financial Assistance Branch
Division of Regional Assistance

Attachment 1 – Eligibility Criteria Self-Certification Form
June 16, 2020

Sent via email: Marisa.Perez-Reyes@water.ca.gov

Marisa.Perez-Reyes, Project Manager
DWR Division of Regional Assistance
1416 Ninth St, PO Box 942836
Sacramento, CA 94236

RE: Award Acceptance for Round 1 Proposition 1 Integrated Regional Water Management (IRWM) Implementation Grant, Lahontan Funding Area – Fremont Basin IRWM P1R1 Implementation Grant

Dear Ms. Marisa.Perez-Reyes,

I am writing to acknowledge our acceptance as the Grantee (Antelope Valley-Est Kern Water Agency) of the Fremont Basin IRWM Prop 1 Rd 1 Implementation Grant in the amount of $350,000. We look forward to working with you to execute a Grant Agreement between us and DWR to finalize the contracting process.

Sincerely,

Dwayne Chisam,
General Manager

cc: Matthew Knudson, Assistant General Manager