REGULAR BOARD MEETING AGENDA
BOARD OF DIRECTORS MEETING
MALAGA COUNTY WATER DISTRICT
3580 SOUTH FRANK STREET
FRESNO, CALIFORNIA 93725
Tuesday, June 22, 2021 at 6:00PM

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in a District Board Meeting, please contact the District Office at 559-485-7353 at least 48 hours prior to the meeting, to ensure that reasonable arrangements can be made to provide accessibility to the meeting.

- Please submit all written correspondence for the Board of Directors by 12:00 pm the Friday prior to the meeting. Please deliver or mail to the District Clerk.

- Public comments are limited to three (3) minutes or less per individual per item, with a fifteen (15) minute maximum per group per item and will be heard during the communication portion of the agenda.

1. **Call to Order:**

2. **Roll Call:** President Charles Garabedian, Jr.; Vice President Salvador Cerrillo; Director Irma Castaneda; Director Frank Cerrillo, Jr.; Director Carlos Tovar, Jr.

3. **Certification:** Certification was made that the Board Meeting Agenda was posted 72 hours in advance of the meeting.

4. **Consent Agenda.** The items listed below in the Consent Agenda are routine in nature and are usually approved by a single vote. Prior to any action by the Board of Directors, any Board member may remove an item from the consent agenda for further discussion. Items removed from the Consent Agenda may be heard immediately following approval of the Consent Agenda or set aside for discussion and action after Regular Business.

   a. Minutes of the Regular Board Meeting of June 8, 2021.
   b. Minutes of Special Board Meeting Workshop of June 17, 2021.

   Recommended action: To approve the Consent Agenda as presented or amended.

   Motion by: _____; Second by: _____

5. **Old Business:**
   a. **FY 2021-2022 Budget Review.** Review of the draft budget for FY 2021-2022.

   Recommended action: To approve the budget as presented or amended for FY 2021-2022.

   Motion by: _____; Second by: _____

   b. **Resolution 06-22-2021.** A resolution approving fiscal year 2021-2022 budget.

   Recommended action: to approve resolution 06-22-2021A as presented or amended.

   Motion by: _____; Second by: _____

c. **Resolution 06-22-2021A.** Consideration and necessary action on Resolution 06-22-2021A, a resolution of necessity of the Board of Directors for the acquisition of approximately 14.73 acres of real property owned by the Fresno Unified School District located at 3224 E. Central Avenue.

Recommended action: to approve resolution 06-22-2021A as presented or amended.

Motion by: _____; Second by: _____

6. New Business:

a. **FY 2019-2020 Audit Report.** Jaribu W. Nelson, CPA has completed the FY 19/20 audit report. The audit report indicates that the district performs its fiduciary duties in accordance with accounting principles generally accepted in the United States.

Recommended action: To approve the FY 2019/2020 audit report as presented.

Motion by: _____; Second by: _____

7. Recreation Reports:

a. Bathroom Partition Updates
b. Pool Update
c. Prop 68
d. Recreation Bank Account

8. Incorporation Report: *No new updates for this meeting.*

9. Engineer Reports:

a. District Engineer Report. *None for this meeting.*

b. CDBG Engineer Report: *None for this meeting.*

10. General Manager's Report:

a. IWS roll off rate increase.
b. High Speed Rail recoup cost
c. Pre-treatment
    1. Permits
    2. Sewer units

11. President's Report:

12. Vice President's Report:

13. Director's Reports:

14. Legal Counsel Report:

15. Communications:

a. Written Communications:

1. The district received thank you cards from Rogelio Lopez Magana and Maya Garcia in appreciation for the Malaga Scholarship.
2. Janice Monroe from City of Fresno's, Planning and Development, sends an invitation to schedule zoom meeting to discuss South Central Specific Plan.

b. Public Comment: *The Public may address the Malaga County Water District Board on item(s) of interest within the jurisdiction of the Board, not appearing on the agenda. The Board will listen to comments presented; however, in compliance with the Brown Act, the Board cannot take action on items that are not on the agenda. The public should address the Board on agenda items at the time they are addressed by the Board. All speakers are requested to wait until recognized by the Board President. All Comments will be limited to three* ***(3)*** *minutes or less per individual/group per item per meeting, with a fifteen* ***(15)*** *minutes maximum.*

16. Closed Session: Motion by: _____, Second by: _____ time: _____

a. Pending Litigation (Government code section 54956.8.) one case.

17. Adjournment:

Motion by: _____, Second by: _____

Certification of Posting

I, Norma Melendez, District Clerk of the Malaga County Water District, do hereby certify that the foregoing agenda for the Regular Meeting of the Board of Directors of June 22, 2021, was posted for public view on the front window of the MCWD office at 3580 S. Frank Street, Fresno Ca 93725, at 5:00P.M. On 06/18/2021.

Norma Melendez

Norma Melendez, District Clerk

REGULAR BOARD MEETING MINUTES
BOARD OF DIRECTORS MEETING
MALAGA COUNTY WATER DISTRICT
3580 SOUTH FRANK STREET
FRESNO, CALIFORNIA 93725
Tuesday, June 8, 2021 at 6:00PM

item 4.a.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in a District Board Meeting, please contact the District Office at 559-485-7353 at least 48 hours prior to the meeting, to ensure that reasonable arrangements can be made to provide accessibility to the meeting.

- Please submit all written correspondence for the Board of Directors by 12:00 pm the Friday prior to the meeting. Please deliver or mail to the District Clerk.

- Public comments are limited to three (3) minutes or less per individual per item, with a fifteen (15) minute maximum per group per item and will be heard during the communication portion of the agenda.

1. **Call to Order: 6:00pm**

2. **Roll Call:** President Charles Garabedian, Jr.; Vice President Salvador Cerrillo; Director Irma Castaneda; Director Frank Cerrillo, Jr.; Director Carlos Tovar, Jr.
   All present.
   Also present: Neal Costanzo, Norma Melendez, and Moises Ortiz.
3. **Certification:** Certification was made that the Board Meeting Agenda was posted 72 hours in advance of the meeting.

4. **Old Business:**
   a. **Incorporation updates.** Running item regarding the district's road to cityhood.

      For information and potential action.

      No timeline feedback has been received from the professionals involved in the process.

   b. **FY 2021-2022 Budget Review.** Review of the draft budget for FY 2021-2022.

      Recommended action: For discussion.

      Discussion was held. Board Members will review the budget and if there are any questions or suggestions during this time, they will contact the General Manager. Item tabled for the meeting of June 22.

5. **New Business:** None for this meeting.

6. **Recreation Reports:**

   Recreation Committee meeting will be held June 16 at 5:30pm to discuss details of the "Welcome Back" event scheduled for June 25.

7. **Engineer Reports:**

a. District Engineer Report. *None for this meeting*.

b. CDBG Engineer Report: *Included in General Manager's Report.*

8. General Manager's Report:

a. Park and Recreation
   1. Bathroom Partitions **have arrived, and staff will be installing.**
   2. Pool
   3. Prop 68
   4. Events
      President Garabedian, Jr. suggests holding a workshop at the recreation center to discuss the policies and procedures in regard to operations in park and recreation. Workshop will take place Thursday, June 17 at 6:00pm.
   5. Events Contract
      GM considering selling of alcohol during center rentals.
   6. Basketball
      Charles Gabaldon is interested in starting a basketball program at the recreation center. Board have COVID concerns, and the budget needs to be reviewed to see if the recreation department would be able to support a basketball program. Board suggests for Charles to submit a proposal explaining his plans for the program and present in the next board meeting of June 22 are.
   7. Red Caboose

b. Water
   1. Leland Loan **The board is not interested in the proposed loan.**
   2. CDBG Fire Hydrant Project

c. WWTF
   1. CDBG

d. Pretreatment
   1. Permits

9. President's Report:
President Garabedian, Jr. would like to welcome back Legal Counsel, Neal Costanzo.

10. Vice President's Report:
Vice President Cerrillo suggested that Fowler Unified last day of school is this week District staff should start preparing the alley clean-up flyer for distribution and start accepting applications for employment.

Received a call from former Fowler USD Superintendent, Eric Cederquist, requesting a meeting with him and the District's GM.

11. Director's Reports:
None for this meeting.

12. Legal Counsel Report:
Will be preparing a resolution of necessity for approval on the next board meeting.

13. Communications:

a. Written Communications:
   1. **Reimbursement letter from the attorneys of Sanborn and Sanborn.**
   2. **E-mail from former GM, Jim Anderson**

b. Public Comment: *The Public may address the Malaga County Water District Board on item(s) of interest within the jurisdiction of the Board, not appearing on the agenda. The Board will listen to comments presented; however, in compliance with the Brown Act, the Board cannot take action on items that are not on the agenda. The public should address the Board on agenda items at the time they are addressed by the Board. All speakers are requested to wait until recognized by the Board President. All Comments will be limited to three **(3)** minutes or less per individual/group per item per meeting, with a fifteen **(15)** minutes maximum.*

14. **Consent Agenda.** The items listed below in the Consent Agenda are routine in nature and are usually approved by a single vote. Prior to any action by the Board of Directors, any Board member may remove an item from the consent agenda for further discussion. Items removed from the Consent Agenda may be heard immediately following approval of the Consent Agenda or set aside for discussion and action after Regular Business.

    a. Minutes of the Regular Board Meeting of May 25, 2021.
    b. Financial Statements and Accounts Payable Reports.

    Recommended action: To approve the Consent Agenda as presented or amended.

    Motion by Vice President Cerrillo; Second by Director Tovar, Jr. and by a 5-0 vote to approve the consent agenda as presented.

15. **Closed Session: Motion by Vice President Cerrillo; Second by Director Cerrillo, Jr. and by a 5-0 cote to go into closed session at 7:38p.m.**

    a. Personnel: Public Employee: Evaluation of Performance. Position: General Manager (Government Code section 54957(b).) **Nothing to report.**
    b. Conference with real property negotiators (Government code section 54956.8.) **Nothing to report.**

16. **Adjournment:**

    Motion by Vice President Cerrillo, Second by Director Tovar, Jr. and a 5-0 vote to adjourn the meeting at 8:00p.m.

Certification of Posting

I, Norma Melendez, District Clerk of the Malaga County Water District, do hereby certify that the foregoing minutes for the Regular Meeting of the Board of Directors of June 8, 2021, was posted for public view on the front window of the MCWD office at 3580 S. Frank Street, Fresno Ca 93725, on 06/23/2021.

Norma Melendez

Norma Melendez, District Clerk

SPECIAL BOARD MEETING MINUTES
RECREATION WORKSHOP
BOARD OF DIRECTORS MEETING
ARRIAGA COMMUNITY CENTER
3582 SOUTH WINERY STREET
FRESNO, CALIFORNIA 93725
Thursday, June 17, 2021 at 6:00PM

item 4.b.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in a District Board Meeting, please contact the District Office at 559-485-7353 at least 48 hours prior to the meeting, to ensure that reasonable arrangements can be made to provide accessibility to the meeting.

- Public comments are limited to three (3) minutes or less per individual per item, with a fifteen (15) minute maximum per group per item and will be heard during the communication portion of the agenda.

1. **Call to Order: 6:06pm**

2. **Roll Call:** President Charles Garabedian, Jr.; Vice President Salvador Cerrillo; Director Irma Castaneda; Director Frank Cerrillo, Jr.; Director Carlos Tovar, Jr.

   All present. Director Castaneda was present via telephone.
   Also present: Norma Melendez, Moises Ortiz, and Michael Slater.

3. **Certification:** Certification was made that the Board Meeting Agenda was posted 24 hours in advance of the meeting.

4. **Public Workshop.** A public workshop for Policies and Procedures in operations for the recreation center and the park.

   A typographical error was made on the agenda for the special workshop board meeting start time. As there are no action items, the board of directors will wait until 7:00pm to see if any person attends the board meeting.

   Discussion was held. Revisions to rental contracts was recommended. The board of directors suggested increasing the center rental rates by 30% and increasing the pool entry fee.

5. **Adjournment:**

   Motion by Vice President Cerrillo, Second by Director Tovar, Jr. and by a 5-0 vote to adjourn the meeting at 7:49pm. During this time, no other person was in attendance.

Certification of Posting

I, Norma Melendez, District Clerk of the Malaga County Water District, do hereby certify that the foregoing minutes for the Special Board Meeting of the Board of Directors of June 17, 2021 was posted for public view on the front window of the MCWD office at 3580 S. Frank Street, Fresno Ca 93725, and the front window of the Arriaga Community Center, 3582 S. Winery, Fresno, Ca 93725 on 06/23/2021.

Norma Melendez

Norma Melendez, District Clerk

item 5.a.

FY 21/22 Water Budget-DRAFT

	Mid YR FY20/21	FY 20/21 Budget	FY20/21 YR End Est.	Proposed FY 21/22
Income				
41100-Residential Service	36,204	75,000	73,764	$ 73,800
41200/41300-Commercial/Industrial Service	360,054	768,000	661,424	$ 661,450
41210-GW Sustainability	139,936	260,200	279,871	$ 260,112
41220-SWRCB Reserve Fund	1,401	0	1,400	$ 1,400
41150-Fireline Service	194,131	293,200	389,004	$ 390,000
Sub-Total Income	731,726	1,396,400	1,405,463	$ 1,386,762
Other Income				
42100-Deposits	0	4,900	0	$ -
42200-Fines & Penalties	1,521	8,300	3,610	$ 3,600
42300-Connection Fees	0	17,000	0	$ -
49400-Temporary Usage	4,789	17,000	5,970	$ 6,000
62100-Annexation Fees	0	0	0	$ -
62090-Non Optg -Other	0	0	0	$ -
63020-Admin Citation Fees	0	0	0	$ -
81600-Staff Revenue Sales	70	500	167	$ 200
41700-Other - Other	4	2,300	87	$ 2,300
62070-Bank Interest	1,470	4,000	2,154	$ 2,200
49100-Rent & Lease Income	1,200	2,400	2,400	$ 2,400
49300-Taxes & Assessments	0	72,000	7,610	$ 7,600
49710-Grant-Meter Project	0	0	0	$ -
49720 CDBG-Grant	0	250,000	0	$ -
49800-High Speed Rail Project	2,500	0	2,500	$ -
49900-Census Outreach	3,099	0	3,100	$ -
Sub-Total Other Income	14,652	378,400	27,598	$ 24,300
Total Income	**746,379**	**1,774,800**	**1,433,062**	**$ 1,411,062**
Expense				
52100-Salaries	72,662	171,600	138,489	$ 145,400
56025-Sick	0	0	150	$ 200
56026-Overtime	12,700	23,100	21,269	$ 21,300
52200-Materials	2,044	3,600	5,311	$ 5,300
52300-Utlities	154,418	204,000	235,031	$ 235,000
53210-Testing	1,583	4,100	3,027	$ 3,000
56010-Salaries Admin.	56,554	104,300	113,372	$ 119,000
56020-Employee Benefits	68,161	150,700	141,298	$ 141,300
56024-Payroll Taxes	13,659	29,500	27,418	$ 30,200
56030-Directors Comp.	9,973	20,100	17,411	$ 17,400
56036-Directors Benefits	41,947	84,900	83,895	$ 87,250
56040-Election Expense	0	1,400	1,434	$ 1,400
56060-Gas, Fuel, & Oil	3,398	6,600	6,810	$ 6,800
56070-Insurance Liability	1,331	30,400	17,241	$ 30,400
56080-Membership Regist. Dues	22,908	36,800	31,393	$ 31,400
56090-Office Supplies	2,750	4,600	4,586	$ 4,600
56110-Contract Service	7,358	28,300	16,047	$ 16,100
56160-Summer Youth Contractors	3,642	3,300	3,642	$ 3,700
56200-Other	3,428	10,150	1,721	$ 1,700
56220-Education & Training	80	1,550	120	$ 200
56230-Late Fees & Fin. Charges	0	100	16	$ 20
56240-Donations	0	1,000	613	$ 600
57040-Interest (Bond Debt)	23,690	28,500	23,690	$ 28,500
57120-Professional Services	33,642	84,650	71,632	$ 71,600
57140-Rents & Leases	1,262	1,400	1,954	$ 2,000
57150-Repair & Maint.	15,000	40,400	57,302	$ 57,300
57160-Solid Waste Disposal	2,694	1,500	5,189	$ 5,200
57170-Travel & Meetings	1,792	9,000	2,501	$ 2,500
57206-Telephone/Communcations	5,636	9,400	11,048	$ 11,100
59060-Bank Fees	2,770	5,000	3,232	$ 3,200
95100-Capital Outlay	0	1,800	0	$ -
98000-Grant Expenses	0	52,250	0	$ -
CDBG 16451-Well 6 Rehab	0	150,000	-	$ -
CDBG 16451-Scada Upgrade	0	10,600	-	$ -
Fire Hydrant Project	10,311	-	13,204	$ -
98020-Incorporation	0	-	4,291	$ 25,748
Total Expense	**575,392**	**1,314,600**	**1,064,335**	**$ 1,109,418**

WATER REVENUE VS. EXPENSES:

MID YR FY20-21 Revenue-Water:	$	746,379
MID YR FY20-21 Expense-Water:	$	575,392
DIFFERENCE:	**$**	**170,986**

YR END FY20/21 Revenue-Water:	$	1,433,062
YR END FY20/21 Expense-Water:	$	1,064,335
DIFFERENCE:	**$**	**368,726**

Proposed Budget FY21/22 Revenue-Water:	$	1,411,062
Proposed Budget FY21/22 Expense-Water:	$	1,109,418
DIFFERENCE:	**$**	**301,644**

FY 21/22 Sewer Budget-DRAFT

	Mid YR FY 20/21	FY 20/21 Budget	FY 2021 YR END Est.	Proposed FY 21/22
Income				
41100-Residential Service	59,366	123,500	118,521	$ 118,500
41200/41300-Commercial/Industrial Svc	340,172	725,600	686,446	$ 690,000
41350-Capacity Expansion Surchg	70,450	151,800	141,178	$ 141,200
41400-Ground Water Compl-Com	51,482	108,900	102,960	$ 103,000
41450-Ground Water Compl-Res	8,820	19,900	18,130	$ 18,100
41250-Collection Sys Surchr-Com	56,185	118,500	112,076	$ 112,100
41260-Collection Sys Surchr-Res	9,686	20,900	19,863	$ 19,900
Sub-Total Income	**596,161**	**1,269,100**	**1,199,173**	$ 1,202,800
Other Income				
42100-Deposits	0	600	0	$ -
42200-Fines & Penalties	0	0	141	$ 200
42300-Connection Fees	0	10,500	0	$ 10,500
43000-Surcharges	15,000	30,000	30,000	$ 30,000
62100-Annexation Fees	0	0	0	$ -
41700-Other - Other	0	6,500	0	$ 2,200
Capital Outlay-LAIF Fund-Purchase Trk	0	0	27,326	$ -
62070-Bank Interest	1,440	3,900	2,110	$ 2,100
49100-Rent & Lease Income	0	0	0	$ -
49300-Taxes & Assessments	0	72,000	7,624	$ 7,600
49800-High Speed Rail Project	2,500	0	2,500	$ -
49900-Census Outreach	2,308	0	2,308	$ -
Sub-Total Other Income	**21,248**	**123,500**	**72,009**	$ 52,600
Total Income	**617,409**	**1,392,600**	**1,271,182**	**$ 1,255,400**
Expense				
52100-Salaries	172,061	243,800	309,958	$ 282,200
56025-Sick	0	0	153	$ 200
56026-Overtime	24,560	20,800	38,983	$ 20,000
52200-Materials/Bio Solids	24,332	26,000	44,525	$ 44,500
52300-Utlities	100,719	159,100	166,187	$ 166,200
53210-Testing	9,344	20,900	17,376	$ 17,400
56010-Salaries Admin.	70,692	130,400	141,715	$ 148,800
56020-Employee Benefits	69,362	152,500	150,247	$ 150,300
56024-Payroll Taxes	25,237	41,200	50,704	$ 55,800
56030-Directors Comp.	9,973	20,100	17,411	$ 17,400
56036-Directors Benefits	41,936	84,900	87,147	$ 87,150
56040-Election Expense	0	3,000	1,434	$ 3,000
56060-Gas, Fuel, & Oil	2,710	7,700	5,979	$ 6,000
56070-Insurance Liability	1,331	27,900	17,241	$ 27,900
56080-Membership Regist. Dues	40,827	28,700	45,600	$ 30,000
56090-Office Supplies	3,806	5,800	6,223	$ 6,200
56110-Contract Service	10,885	35,400	20,930	$ 21,000
56160-Summer Youth Contractors	3,642	5,000	3,642	$ 4,000
56200-Other	4,012	8,900	4,031	$ 2,000
56220-Education & Training	184	6,200	184	$ 200
56230-Late Fees & Fin. Charges	0	200	20	$ 100
56240-Donations	0	300	613	$ 300
26250-SGMA	0	5,000	0	$ -
57040-Interest (Bond Debt)	31,184	36,400	38,457	$ 38,500
57120-Professional Services	36,130	83,800	77,950	$ 75,000
57140-Rents & Leases	3,638	11,500	5,189	$ 5,200
57150-Repair & Maint.	57,218	170,700	110,030	$ 113,100
57160-Solid Waste Disposal	3,763	4,300	7,591	$ 7,600
57170-Travel & Meetings	855	10,900	1,251	$ 1,300
57206-Telephone	12,307	21,300	23,949	$ 24,000
59060-Bank Fees	2,363	4,200	3,051	$ 3,100
95100-Capital Outlay-Purchase WWTF Trk	27,326	0	27,326	$ -
98000-Grant Expenses	1,970	0	24,467	$ -
98020-Incorporation	0	-	4,291	$ 25,748
Total Expense	**792,368**	**1,376,900**	**1,453,856**	**$ 1,384,198**

SEWER REVENUE VS. EXPENSES:

MID YR FY 20/21 Revenue-Sewer	617,409
MID YR FY 20/21 Expense-Sewer	792,368
DIFFERENCE:	**(174,960)**

YR END FY 20/21 Revenue-Sewer	1,271,182
YR END FY 20/21 Expense-Sewer	1,453,856
DIFFERENCE:	**(182,674)**

Proposed Budget FY21/22 Revenue-Sewer:	$ 1,255,400
Proposed Budget FY21/22 Expense-Sewer:	$ 1,384,198
DIFFERENCE:	**$ (128,798)**

****Major cost for repairs will be taken out of LAIF for Capital Improvement at WWTF.**

Examples

Repair Maintenance Repairs Hoist	7,100
Repair Maintenance WWTF Blower Removal	8,115
Repair Maintenace WWTF Blower	8,874
Repair Claifyer	8,020
	32,109

F21/22 Pre-Treatment Budget-DRAFT

	Mid YR FY 20/21	FY 20/21 Budget	FY 20/21 YR END Est.	Proposed FY 21/22
Income				
41100-Residential Service	311	650	639	$ 650
41200-Commercial Service	77,631	166,400	155,309	$ 155,300
Sub-Total Income	77,942	167,050	155,948	$ 155,950
Other Income				
42100-Deposits	0	0	0	$ -
42200-Fines & Penalties	352	500	2,836	$ 2,900
42400-Permit Renewal	11,392	26,400	16,008	$ 16,000
43000-Surcharges	0	0	0	$ -
62090-Non Optg -Other	0	0	0	$ -
63020-Admin Citation Fees	0	2,200	2,400	$ 2,400
49100-Rent & Lease Income	0	0	0	$ -
49700-Grants	0	0	0	$ -
Sub-Total Other Income	11,745	29,100	21,244	$ 21,300
Total Income	**89,687**	**196,150**	**177,192**	**$ 177,250**
Expense				
52100-Salaries	25,155	46,700	48,066	$ 50,470
56025-Sick	0	0	45	$ 40
56026-Overtime	943	1,300	1,439	$ 1,400
52200-Materials	5	400	16	$ 100
53210-Testing	5,220	5,700	9,231	$ 9,200
56010-Salaries Admin.	14,138	26,100	28,343	$ 29,760
56020-Employee Benefits	10,995	24,100	26,029	$ 27,300
56024-Payroll Taxes	3,492	6,300	7,100	$ 7,800
56060-Gas, Fuel, & Oil	1,658	2,800	4,591	$ 2,800
56070-Insurance Liability	1,331	25,400	17,241	$ 25,400
56080-Membership Regist. Dues	508	2,300	1,772	$ 1,700
56090-Office Supplies	783	1,200	2,160	$ 1,200
56110-Contract Service	1,506	9,000	3,106	$ 3,100
56200-Other	563	3,300	567	$ 600
56220-Education & Training	195	1,600	195	$ 200
56230-Late Fees & Fin. Charges	0	50	4	$ 50
57120-Professional Services	15,219	15,700	30,996	$ 31,000
57140-Rents & Leases	102	200	153	$ 150
57150-Repair & Maint.	3,042	5,600	5,607	$ 5,600
57170-Travel & Meetings	140	100	192	$ 100
57206-Telephone	2,271	3,100	4,446	$ 4,500
59060-Bank Fees	78	100	110	$ 100
95100-Capitol Outlay	0	450	0	$ -
Total Expense	**87,346**	**181,500**	**191,409**	**$ 202,570**

PRE-TREATMENT REVENUE VS. EXPENSES:

MID YR FY 20/21 Revenue-PreTreatment:	89,687
MID YR FY 20/21 Expense-PreTreatment:	87,346
DIFFERENCE:	**2,341**

YR END FY 20/21 Revenue-PreTreatment:	177,192
YR END FY 20/21 Expense-PreTreatment:	191,409
DIFFERENCE:	**(14,218)**

Proposed Budget FY21/22 Revenue-PT:	$ 177,250
Proposed Budget FY21/22 Expense-PT:	$ 202,570
DIFFERENCE:	**$ (25,320)**

****Legal Fees & Testing will be reimbursed by customer.**

FY 21/22 Solid Waste Budget-DRAFT

	Mid YR FY 20/21	FY 20/21 Budget	FY 20/21 YR END Est.	Proposed FY 21/22
Income				
60060-Solid Waste Trsh Coll Cnt-Res	35,834	72,100	72,955	73,000
60065-Solid Waste Trsh Coll Cnt-Bus	169,862	414,200	356,920	$ 354,600
Sub-Total Income	205,697	414,200	356,920	$ 354,600
Other Income				
41700-Other - Other		1,000	0	$ 1,000
49300-Taxes & Assessments	0	900	0	$ 900
Sub-Total Other Income	0	1,900	0	$ 1,900
Total Income	**205,697**	**416,100**	**356,920**	**$ 356,500**
Expense				
56110-Contract Service	0	0	0	$ -
56200-Other	0	0	0	$ -
57120-Professional Service	0	0	0	$ -
74060-Solid Waste-Colltn Residential	38,303	64,200	76,606	$ 76,600
74065-Solid Waste-Colltn Business	164,911	364,500	307,882	$ 307,900
Total Expense	**203,214**	**428,700**	**384,488**	**$ 384,500**

SOLID WASTE REVENUE VS. EXPENSES:

MID YR FY 20/21 Revenue-Solid Waste:	$	205,697
MID YR FY 20/21 Expense-Solid Waste:	$	203,214
DIFFERENCE:	**$**	**2,483**

YR END FY 20/21 Revenue-Solid Waste:	$	356,920
YR END FY 20/21 Expense-Solid Waste:	$	384,488
DIFFERENCE:	**$**	**(27,568)**

Proposed Budget FY21/22 Revenue-Solid Waste:	$	356,500
Proposed Budget FY21/22 Expense-Solid Waste:	$	384,500
DIFFERENCE:	**$**	**(28,000)**

****FY19/20 Solid Waste was in the negative $14,458.41.**

MID YR FY20/21 OVER ALL REVENUE VS. EXPENSES

REVENUE		
MID YR FY20/21 Revenue-Water:	$	746,379
MID YR FY 20/21 Revenue-Sewer	$	617,409
MID YR FY 20/21 Revenue-PreTreatment:	$	89,687
MID YR FY 20/21 Revenue-Solid Waste:	$	205,697
TOTAL:	$	1,659,171
EXPENSES		
MID YR FY20-21 Expense Water:	$	575,392
MID YR FY 20/21 Expense-Sewer	$	792,368
MID YR FY 20/21 Expense-PreTreatment:	$	87,346
MID YR FY 20/21 Expense-Solid Waste:	$	203,214
TOTAL:	$	1,658,320
DIFFERENCE:	$	851

YR END 20/21 OVER ALL REVENUE VS. EXPENSES

REVENUE		
YR END FY20/21 Revenue-Water:	$	1,433,062
YR END FY 20/21 Revenue-Sewer	$	1,271,182
YR END FY 20/21 Revenue-PreTreatment:	$	177,192
YR END FY 20/21 Revenue-Solid Waste:	$	356,920
TOTAL:	**$**	**3,238,355**
EXPENSES		
YR END FY20/21 Expense-Water:	$	1,064,335
YR END FY 20/21 Expense-Sewer	$	1,453,856
YR END FY 20/21 Expense-PreTreatment:	$	191,409
YR END FY 20/21 Expense-Solid Waste:	$	384,488
TOTAL:	$	3,094,088
DIFFERENCE:	**$**	**144,267**

PROPOSED BUDGET FY21/22 OVER ALL REVENUE VS. EXPENSES

REVENUE		
Proposed Budget FY21/22 Revenue-Water:	$	1,411,062
Proposed Budget FY21/22 Revenue-Sewer:	$	1,255,400
Proposed Budget FY21/22 Revenue-PT:	$	177,250
Proposed Budget FY21/22 Revenue-Solid Waste:	$	356,500
TOTAL:	$	3,200,212
EXPENSES		
Proposed Budget FY21/22 Expense-Water:	$	1,109,418
Proposed Budget FY21/22 Expense-Sewer:	$	1,384,198
Proposed Budget FY21/22 Expense-PT:	$	202,570
Proposed Budget FY21/22 Expense-Solid Waste:	$	384,500
TOTAL:	$	3,080,687
DIFFERENCE:	**$**	**119,525**

FY 21/22 Recreation Budget-DRAFT

	Mid YR FY20/21	FY20/21 Budget	FY20/21 YR END Est.	Proposed FY 21/22
Income				
41500-Recreation Revenues				
81100-Swim Pool Receipts	0	2,900	0	$ 3,000
81203-Cabose Rentals	0	0	0	$ 3,600
81204-Recreation Rentals	100	24,200	0	$ 25,000
81208-Activities Revenue	0	2,900	0	$ 3,000
Sports Activities	0	0	0	$ 3,000
84100-Rec Leases	0	1,100	0	$ 1,100
85100-Rec Baseball Field Rental	0	2,100	1,600	$ 4,800
89830-Seniors	0	1,100	0	$ 1,100
Special Events	0	7,000	0	$ 7,000
Sub-Total Recreation Revenues	100	41,300	1,600	$ 51,600
Other Income				
81000-Committee Revenue	0	6,000	0	$ 6,000
89825-Directors Fund	2,580	3,400	5,159	$ 5,200
62070-Bank Interest	69	1,800	137	$ 200
42070-Income - Other	0	200	7,230	$ 200
42100-Deposits	0	0	0	$ -
49300-Taxes & Assessments	187,249	339,800	354,800	$ 355,000
Zion-Draws	0	250,000	0	$ -
Solid Waste-Franchise Fees	37,076	41,700	74,152	$ 75,000
81201-Donations	3,780	2,600	7,560	$ 3,000
Sub-Total Other Income	230,753	645,500	449,038	$ 444,600
Total Recreation Revenue	**230,853**	**686,800**	**450,638**	**$ 496,200**
Expense				
52100-Salaries	0	169,000	8,600	$ 84,240
56026-Overtime	0	1,400	0	$ -
52200-Materials	5,219	11,200	14,850	$ 15,000
52300-Utlities	33,469	59,400	60,981	$ 61,000
56020-Employee Benefits	15,803	112,700	15,803	$ -
56024-Payroll Taxes	134	19,700	267	$ 8,400
56060-Gas, Fuel, & Oil	984	5,900	2,076	$ 3,000
56070-Insurance Liability	1,331	25,000	17,241	$ 5,000
56080-Membership Regist. Dues	349	1,900	620	$ 600
56090-Office Supplies	30	300	100	$ 300
56110-Contract Service	2,761	9,800	7,705	$ 7,700
56200-Other	6,903	6,900	4,918	$ 4,900
56220-Education & Training	0	900	0	$ 500
56230-Late Fees & Fin. Charges	0	100	0	$ 100
56240-Donations	0	500	250	$ 100
56135-Rec. Activities Supplies	0	7,600	0	$ 7,600
56150-Pool Contractors	0	22,800	0	$ 23,000
56120-Bingo Expenses	0	1,400	0	$ 1,400
56130-Youth Sports Program	0	2,500	0	$ 2,500
56140-Special Events	0	15,200	0	$ 15,000
56100-Recreation Prog- Other	0	1,100	0	$ 100
57040-Loan Debt MCWD	17,418	36,400	34,365	$ 34,400
57120-Professional Services	10,434	0	11,776	$ 12,000
57140-Rents & Leases	1,156	2,400	2,146	$ 2,200
57150-Repair & Maint.	14,863	29,100	49,744	$ 50,000
57160-Solid Waste Disposal	3,483	2,800	4,513	$ 4,500
57170-Travel & Meetings	127	500	127	$ 200
57206-Telephone	3,568	7,900	6,400	$ 6,400
59060-Bank Fees	0	100	0	$ 100
98015-Restroom Storage Project	6,160	0	25,985	$ 5,000
Total Recreation Expense	**124,192**	**554,500**	**268,468**	**$ 355,240**

RECREATION REVENUE VS. EXPENSES:

MID YR FY20/21 Revenue-Recreation:	$	230,853
MID YR FY20/21 Expense-Recreation:	$	124,192
DIFFERENCE:	**$**	**106,661**

YR END FY20/21 Revenue-Recreation:	$	450,638
YR END FY20/21 Expense-Recreation:	$	268,468
DIFFERENCE:	**$**	**182,170**

Proposed Budget FY21/22 Revenue-Rec:	$	496,200
Proposed Budget FY21/22 Expense-Rec:	$	355,240
DIFFERENCE:	**$**	**140,960**

item 5.b.

RESOLUTION NO. 06-22-2021

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MALAGA COUNTY WATER DISTRICT APPROVING FISCAL YEAR 2021-2022 BUDGET

WHEREAS, The District is required by to adopt an annual budget on or before June 30 of each year; and

WHEREAS, The District conducted a workshop on the FY 2021-2022 budget on June 8, 2021; and

WHEREAS, The Board desires to adopt the FY 2021-2022 budget as attached hereto as Attachment A.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE MALAGA COUNTY WATER DISTRICT AS FOLLOWS:

1. That the foregoing recitals are true and correct and are incorporated by this reference as fully set forth at this point.

2. The Board hereby approves and adopts a Budget for fiscal year 2021-2022 effective July 1, 2021, as attached hereto and incorporated herein by this reference as Attachment "A".

* * * * * * * * *

Passed and adopted by the Board of Directors of the Malaga County Water District at their meeting held on this 22rd day of June, 2021, by the following vote:

AYES:

NOES:

ABSENT:

_____
Charles Garabedian, President of the
Malaga County Water District

ATTEST:

_____
Moises Ortiz, Secretary to the Board
of Directors of the Malaga County Water District

item 5.c.

RESOLUTION 06-22-2021A

A RESOLUTION OF NECESSITY OF THE BOARD OF DIRECTORS OF THE MALAGA COUNTY WATER DISTRICT FOR THE ACQUISITION OF REAL PROPERTY OWNED BY THE FRESNO UNIFIED SCHOOL DISTRICT CONSISTING OF APPROXIMATELY 14.73 ACRES OF LAND AT 3224 E. CENTRAL AVENUE, FRESNO, CALIFORNIA 93725, FRESNO COUNTY ASSESSOR PARCEL NO. 331-130-48T

WHEREAS, the residents of Malaga and the surrounding area are a severely disadvantaged community who lack, among other things, access to playground, playing field, or other outdoor recreational and open-space areas. The residential areas in Malaga are nearly completely surrounded by industrial and commercial development which has severe detrimental impacts on the residents and the environment; and

WHEREAS, according to the California Environmental Protection Agency, the residents of the Malaga County Water District and surrounding area have an existing disproportionate environmental and social burden. Specifically, the residents of the community are severely negatively impacted by pollution, which is the worst or among the worst in the State. The social burden borne by the residents of the Malaga area is also among the highest in the State; and

WHEREAS, the Board of Directors of the Malaga County Water District finds that the County of Fresno General Plan identifies the Malaga area as an area where industrial development should be encouraged which will in turn cause an increase in the Environmental and Social Burden borne by the residents of Malaga area; and

WHEREAS, the public lands in the vicinity of the Property are inadequate to meet the existing and foreseeable needs of the Malaga and surrounding community for playground, playing field, or other recreational or other outdoor recreational and open-space purposes; and

WHEREAS, the Board of Directors of the Malaga County Water District ("District") has determined a need exists for the establishment and construction of park, open space and recreational facilities for public use that include, but are not limited to, soccer fields, an office/community center, walking/exercise path, green space, and a parking lot to be operated by the Malaga County Water District Recreation Department herein referred to as the "Project"; and

WHEREAS, the Project will require that the District acquire property currently owned by the Fresno Unified School District ("Property Owner") located at 3224 E. Central Avenue, Fresno, CA 93725 also described as Fresno County Assessor Parcel No. 331-130-48T (the "Property"); and

WHEREAS, the Property was a former school site with playgrounds, open-space and recreational facilities which will be permanently lost if the land is developed for industrial uses; and

WHEREAS, Property Owner ceased using the Property for the use it was appropriated, Educational Purposes, at some time before 2004, and declared the Property surplus on October 27, 2004, therefore the Property is no longer being utilized by Property Owner for a public use or the

public use proposed by the Project is a higher public use pursuant to California Code of Civil Procedure §§ 1240.610, et seq; 1240.660, and 1240.680; and

WHEREAS, the Property is located next to an elementary, in close proximity to a park and community center owned and operated by the District with the potential to be combined with the existing park in the future, and is particularly suited for use a park, recreation and open-space uses; and

WHEREAS, on June 2nd, 2021, the Property Owner, the Fresno Unified School District, was given notice that the Board of Directors of the Malaga County Water District would consider the adoption of a resolution of necessity on June 22nd, 2021, at 6:00 p.m. in the Malaga County Water District Boardroom located at 3580 S. Frank Street, Fresno, California 93725; and

WHEREAS, the acquisition of the Property described above is necessary and required for the completion of the Project.

NOW, THEREFORE, be it resolved by the board of directors of the Malaga County Water District as follows:

1. The forgoing recitals are true and correct and incorporated herein by this reference as though fully set forth at this point.

2. That based on the evidence presented and the findings set forth above, the Board of Directors of the Malaga County Water District by a two-thirds or greater vote of its members under California Code of Civil Procedure §§1240.030, 1245.230 and 1245.240, finds, determines and declares and resolves as follows:

A. That the Property is to be taken for the public use of park, recreation and open-space described above (Project) and the District is authorized to take the Property pursuant to Water Code §31132.

B. As set forth above, the Property to be taken consists of approximately 14.73 acres of land located at 3224 E. Central Avenue, Fresno, California 93725 also referred to as Fresno County Assessor Parcel No. 331-130-48T.

C. The public interest and necessity require the proposed project.

D. The proposed project is planned and located in the manner that would be most compatible with the greatest public good and the least private injury.

E. The property described in this Resolution of Necessity is necessary for the proposed Project.

F. That the offer required by Government Code §7267.2, has been made together with the accompanying statements and summaries of the basis establishing the amount of just compensation for the property interest to be acquired or made to the owner(s) of record, named above, said offer included a written statement/summary of the basis for the amount of just compensation as required by Government Code §7267.2.

3. All conditions and statutory requirements necessary to exercise the power of Eminent Domain (the right to take) to acquire the Property interest referred to in the recitals above have been complied with by the District.

4. The District's General Counsel is hereby authorized and empowered to commence and maintain a proceeding in the Superior Court of the State of California to acquire for the Malaga County Water District the Property described herein.

5. The District's General Counsel is authorized and empowered to prosecute in the name of the Malaga County Water District special proceedings in the proper court as necessary for the acquisition of the Property.

6. The District's General Counsel is authorized and empowered to deposit the amount of probable compensation based on an appraisal, and to apply to the court for an order permitting the Malaga County Water District to take immediate possession and use of Property for the public uses and purposes referred to in this resolution.

7. The District's General Counsel is authorized and empowered to make an application to the court for an order of possession before judgment in these proceedings.

8. That the General Manager of the District is hereby empowered to withdraw a check against the appropriate account in the amount of probable compensation as required by law or as the court may direct, the check may be payable to the State Treasury and delivered to the District General Counsel for a deposit with the State Treasury as security for an order of possession before a judgment.

9. The District General Manager is authorized and directed to accept a deed to the real property described above for and on behalf of the Malaga County Water District and to execute an agreement for the acquisition of said property if settlement in the proceedings can be mutually agreed to and reach with the Defendants therein.

****

Passed and adopted by the Board of Directors of the Malaga County Water District at their meeting held on this 22ND day of June 2021 by the following vote:

AYES:

NOES:

ABSENT:

_____

Charles Garabedian, Jr., President
Malaga County Water District

ATTEST:

_____

Moises Ortiz, Secretary
Board of Directors
Malaga County Water District

item 6.a.

MALAGA COUNTY WATER DISTRICT

INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS

JUNE 30, 2020

TABLE OF CONTENTS

	Page
BOARD OF DIRECTORS AND ADMINISTRATION	1
INDEPENDENT AUDITOR'S REPORT	2 – 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 – 7
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	8
Statement of Activities	9
FUND FINANCIAL STATEMENTS	
Comparative Statement of Net Position – Proprietary Fund	10
Comparative Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund	11
Comparative Statement of Cash Flow – Proprietary Fund	12 - 13
Notes to Financial Statements	14 – 21
SUPPLEMENTARY INFORMATION	
Combining Statement of Revenue and Expense – Waste Disposal Fund	22
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS*	23 – 24
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	25 - 26
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS	27

Board of Directors

Charles E. Garabedian Jr.	President
Salvador Cerrillo Jr.	Vice-President
Irma Castaneda	Director
Frank A. Cerrillo, Jr.	Director
Carlos Tovar, Jr.	Director

Administration

Moises Ortiz	General Manager
Laurie R. Cortez	Office Manager

JWN Jaribu W. Nelson, CPA
P.O. Box 1105, Clovis, CA 93613 • Ph: (559) 286-7546 • Email: jaribucpa@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Malaga County Water District

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and each major fund of the Malaga County Water District (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these basic financial statements based on our audit. We conducted our audit 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 audit to obtain reasonable assurance about whether the financial statements are free of 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the District as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows for the year 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 on page 4-7 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2021, on our consideration of the Malaga County Water District'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 the 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 District's internal control over financial reporting and compliance.

Jaribu W. Nelson, CPA

Jaribu W. Nelson, CPA
June 10, 2021

As management of Malaga County Water District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with information that is included within the financial statements.

Financial Highlights

- Assets of the District exceeded its liabilities as of June 30, 2020 by $8,060,247. Of this amount, unrestricted net position of $1,164,755 may be used to meet the District's ongoing obligations to customers and creditors. As of June 30, 2019, assets exceeded liabilities by $7,936,298 with unrestricted net position equaling $17,749.

- Total net position increased by $123,949 for the year ended June 30, 2020. For the year ended June 30, 2019, total net position increased by $885,879.

- During the current year, the District's fixed assets increased by a net of $497,159. This increase was mostly attributable to the purchase of improvements to the water system and parks and recreation assets less depreciation. Depreciation expense, the ratable amortization of the cost of fixed assets, amounted to $486,295 for the current year. Prior year depreciation was $442,566.

- Total debt increased by a net of $218,432 during the current year. The increase was mostly attributable to the acquisition of a loan to finance improvements to safe water drinking. During the prior year, total debt increased by a net of $1,039,993. This was mostly due to the acquisition of a loan to finance improvements to parks and recreation assets.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Malaga County Water District's basic financial statements. The District's basic financial statements are comprised of three components: I) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expense are reported in this statement for some items that will only result in cash flow in future fiscal periods.

Financial Highlights (continued)

Both of the government-wide financial statements distinguish functions of the District that are principally proprietary in nature (business-type activities) which are functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District has no governmental activities.

The government-wide financial statements include only the District itself The District has no component units.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds. The District has no governmental funds and three proprietary funds, the Water Fund, the Waste Disposal Fund and the Recreation Fund.

Proprietary funds. Proprietary funds are used to account for essentially the same functions reported as business-type activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2020, the District's assets exceeded liabilities by $8,060,247. A significant portion of the District's net position (90 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. Capital assets are used to provide services to customers and they are not available for future spending.

In addition, the District has $123,949 in net position (two percent) that is restricted to make improvements to water facilities and parks and recreation assets.

The following represent summaries of the District's net position and changes in net position for the current and prior years:

Malaga County Water District's Net Position

	Business-Type Activities	Total	Prior Year Total
ASSETS			
Current assets	$ 1,658,169	$ 1,658,169	$ 1,670,072
Oher assets	9,639,623	9,639,623	9,628,759
Total assets	11,297,792	11,297,792	11,298,831
LIABILITIES			
Current liabilities	493,414	493,414	836,836
Deferred liabilities	2,744,131	2,744,131	2,525,697
Total liabilities	3,237,545	3,237,545	3,362,533
NET POSITION			
Net investment in capital assets, net of related debt	6,080,005	6,080,005	7,103,062
Restricted	815,487	815,487	815,487
Unrestricted	1,164,755	1,164,755	17,749
Total net position	$ 8,060,247	$ 8,060,247	$ 7,936,298

Malaga County Water District's Changes in Net Position

	Business-Type Activities	Current Year Total	Prior Year Total (as restated)
REVENUE			
Program revenue			
Charges for services	$ 3,195,133	$ 3,195,133	$ 3,231,677
Other	287,979	287,979	124,037
Total Revenues	3,483,112	3,483,112	3,355,714
EXPENSE			
Waste disposal utility activities	2,323,932	2,323,932	2,217,851
Water utility activities	1,368,253	1,368,253	1,200,476
Community recreation activities	765,065	765,065	581,699
Total Expenses	4,457,250	4,457,250	4,000,026
Net operating income/(loss)	(974,138)	(974,138)	(644,312)
Net nonoperating revenue/(expense)	1,098,087	1,098,087	1,530,191
Increase/(decrease) in net position	123,949	123,949	885,879
Net position, beginning of year	7,936,298	7,936,298	7,050,419
Net position, end of year	$ 8,060,247	$ 8,060,247	$ 7,936,298

Business-type activities. Business-type activities increased the District's net position by $123,949, accounting for 100 percent of the total increase in net position.

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Proprietary Funds. The purpose of the District's proprietary fund financial statements is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2020, the District's proprietary funds reported a combined ending fund balance of $8,060,247, an increase of $123,949, in comparison to the prior year. Of the entire ending fund balance, $1,164,755 is unrestricted and is available for spending at the District's discretion.

Capital Asset and Debt Administration

Capital assets. The District's investment in capital assets for its business-type activities as of June 30, 2020 amounted to $8,824,136 (net of allowance for depreciation). This investment in capital assets includes land, building, improvements, construction in progress and equipment.

Additional information on the District's capital assets can be found in note three.

Debt administration. The District's long-term debt totaled $2,744,130 as of June 30, 2020. Of this total amount, $234,373 is due and payable during the year ending June 30, 2020. The remainder, referred to as deferred liabilities, is due and payable over the next 23 years.

Additional information on the District's long-term debt can be found in notes four and five.

Economic Factors and Next Year's Budgets and Rates

The budget for the year ending June 30, 2021 projects a surplus of $605,250. Revenue is anticipated to increase by $2,370 compared to 2019/2020, while expenses are expected to decrease by $188,343. Charges for services are anticipated to increase by $20,970, while non-operating revenue is expected to decrease by $18,600. Salaries, wages and employee benefits are expected to decrease by $28,023 and services and supplies are anticipated to decrease by $160,320 compared to 2019/2020.

User rates are not expected to increase during the year ending June 30, 2021.

Requests for Information

This financial report is designed to provide a general overview of Malaga County Water District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the General Manager, Malaga County Water District, 3580 South Frank Street, Fresno, California 93725.

MALAGA COUNTY WATER DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

ASSETS	
Cash and investments	$ 1,212,214
Accounts receivable	304,365
Prepaids	141,590
Total current assets	1,658,169
OTHER ASSETS	
Restricted assets - cash	815,487
Capital assets, net of allowance for depreciation	8,824,136
Total other assets	9,639,623
Total assets	11,297,792
LIABILITIES	
Accounts payable and accrued expense	448,314
Customer deposits payable	45,100
Total current liabilities	493,414
NONCURRENT LIABILITIES	
Due within one year	234,373
Due in more than one year	2,509,758
Total Noncurrent iabilities	2,744,131
NET POSITION	
Net investment in capital assets, net of related debt	6,080,005
Restricted	815,487
Unrestricted	1,164,755
Total net position	$ 8,060,247

MALAGA COUNTY WATER DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

BUSINESS-TYPE ACTIVTIES		
Operating revenue		
Charges for services		$ 3,195,133
Other		287,979
Total operating revenues		3,483,112
Operating expense		
Waste disposal utility activities	2,323,932	
Water utility activities	1,368,253	
Community recreation activities	765,065	
Total operating expense		4,457,250
Net operating income/(loss)		(974,138)
Net nonoperating revenue/(expense)		1,098,087
Change in net position		123,949
Net position, beginning of year		7,936,298
Net position, end of year		8,060,247

MALAGA COUNTY WATER DISTRICT
COMPARATIVE STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	Business-Type Activities - Enterprise Funds				
	2020				2019
	Water	Waste Disposal	Recreation	Total	Total
ASSETS					
Current assets					
Cash and cash equivalents	$ 785,388	$ 336,005	$ 90,821	$ 1,212,214	$ 1,263,811
Accounts receivable	88,490	214,113	1,762	304,365	300,382
Prepaid expense	41,652	69,933	30,005	141,590	105,879
Total current assets	915,530	620,051	122,588	1,658,169	1,670,072
Other assets					
Restricted cash and investments	-	44,060	771,427	815,487	815,487
Advances to other activities	3,720,530	-	-	3,720,530	3,096,587
Capital assets, net of accumulated depreciation	3,830,104	3,719,459	1,274,573	8,824,136	8,813,272
Total non-current assets	7,550,634	3,763,519	2,046,000	13,360,153	12,725,346
Total assets	8,466,164	4,383,570	2,168,588	15,018,322	14,395,418
LIABILITIES					
Current liabilities					
Accounts payable and acrrued expenses	181,045	203,196	64,073	448,314	796,230
Customer deposits payable	22,550	22,550	-	45,100	40,606
Current portion of long-term debt	115,068	63,805	55,500	234,373	178,558
Total current liabilities	318,663	289,551	119,573	727,787	1,015,394
Other liabilities					
Advances from other activities	-	1,098,879	2,621,651	3,720,530	3,096,587
Non-current liabilities					
Notes payable, less current portion	1,072,691	548,067	889,000	2,509,758	2,347,139
Total liabilities	1,391,354	1,936,497	3,630,224	6,958,075	6,459,120
NET POSITION					
Net investment in capital assets	2,642,345	3,107,587	330,073	6,080,005	7,103,062
Nonspendable	2,744,131	-	-	2,744,131	3,097,066
Restricted	-	44,060	771,427	815,487	815,487
Unrestricted / (deficit)	1,688,334	(704,574)	(2,563,136)	(1,579,376)	(3,079,317)
Total net position	$ 7,074,810	$ 2,447,073	$ (1,461,636)	$ 8,060,247	$ 7,936,298

MALAGA COUNTY WATER DISTRICT
COMPARATIVE STATEMENT OF REVENUE, EXPENSE, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	Business-Type Activities - Enterprise Funds				
	2020				2019
	Water	Waste Disposal	Recreation	Total	Total
Operating Revenue					
Charges for services	$ 1,294,095	$ 1,867,616	$ 33,422	$ 3,195,133	$ 3,231,677
Other	27,645	251,026	9,308	287,979	124,037
Total operating revenue	1,321,740	2,118,642	42,730	3,483,112	3,355,714
Operating Expense					
Salaries and wages	320,344	533,307	156,768	1,010,419	863,595
Employee benefits	216,022	259,306	104,399	579,727	491,547
Refuse collection and disposal	1,203	414,887	2,770	418,860	445,833
Depreciation	198,841	243,085	44,369	486,295	444,341
Utilities	205,970	160,422	59,696	426,088	372,840
Professional services	83,121	101,125	-	184,246	254,046
Repairs and maintenance	40,119	177,955	28,928	247,002	232,293
Board of directors	108,966	108,576	-	217,542	201,048
Contract services	29,959	44,295	45,988	120,242	138,017
Insurance	26,405	45,219	20,928	92,552	88,968
Supplies and small tools	621	32,586	31,027	64,234	51,011
Dues and memberships	37,434	32,413	1,873	71,720	62,763
Other	10,483	17,928	214,769	243,180	54,412
Telephone	11,388	27,792	8,519	47,699	44,350
Testing	4,161	27,086	-	31,247	42,405
Travel, meetings and education	9,365	11,850	435	21,650	22,532
Fuel and oil	6,811	11,098	6,171	24,080	17,159
Bank charges	21,999	5,369	256	27,624	16,777
Office supplies and postage	5,627	8,791	403	14,821	15,013
Rents and leases	1,295	11,554	855	13,704	12,395
Education and training	1,387	6,918	533	8,838	6,025
Total operating expense	1,341,521	2,281,562	728,687	4,351,770	3,877,370
Net operating income/(loss)	(19,781)	(162,920)	(685,957)	(868,658)	(521,656)
Nonoperating Revenues/(Expenses)					
Grant revenue	496,039	-	170,820	666,859	1,126,479
Taxes and assessments	-	8,467	359,775	368,242	362,010
Other	2,400	951	46,699	50,050	30,111
Interest and use of property	4,108	4,319	4,509	12,936	11,591
Interest expense	(26,732)	(42,370)	(36,378)	(105,480)	(122,656)
Net nonoperating revenues/(expenses)	475,815	(28,633)	545,425	992,607	1,407,535
Change in net position	456,034	(191,553)	(140,532)	123,949	885,879
Net Position - beginning of year	6,618,833	2,638,609	(1,321,144)	7,936,298	7,050,419
Net Position, End of Year	$ 7,074,867	$ 2,447,056	$ (1,461,676)	$ 8,060,247	$ 7,936,298

The accompanying notes are an integral part of the financial statements.

MALAGA COUNTY WATER DISTRICT
COMPARATIVE STATEMENT OF CASH FLOW
PROPRIETARY FUNDS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	Business-Type Activities - Enterprise Funds				
	2020				2019
	Water	Waset Disposal	Recreation	Total	Total
Operating Activities					
Received from customers	$ 1,305,514	$ 2,132,647	$ 40,968	$ 3,479,129	$ 3,411,006
Payments to suppliers	(584,067)	(1,323,521)	(746,874)	(2,654,462)	(2,093,770)
Payments to employees	(536,366)	(792,613)	(261,167)	(1,590,146)	(1,364,927)
Net cash provided by (used in) operating activities	185,081	16,513	(967,073)	(765,479)	(47,691)
Non-capital Financing Activities					
Advances (to)/from other funds	(623,943)	(382,144)	1,006,087	-	-
Property taxes and other nonoperating revenue	2,400	9,418	406,474	418,292	392,121
Net cash provided by (used in) noncapital financing activities	(621,543)	(372,726)	1,412,561	418,292	392,121
Capital and Related Financing Activities					
Grant revenue	496,039	-	170,820	666,859	1,126,479
Proceeds from construction loan	403,417	-	-	403,417	1,026,500
Principal paid on notes payable	(54,980)	(76,503)	(53,500)	(184,983)	(118,436)
Interest paid on notes payable	(26,732)	(42,370)	(36,378)	(105,480)	(92,437)
Disposition of capital assets	-	300,349	-	300,349	-
Purchase of capital assets	(105,082)	-	(692,426)	(797,508)	(1,678,896)
Net cash provided (used) in capital and related financing activities	712,662	181,476	(611,484)	282,654	263,210
Investing Activities					
Interest and use of property	4,108	4,319	4,509	12,936	15,396
Net Increase (Decrease) in Cash	280,308	(170,418)	(161,487)	(51,597)	623,036
Cash and Investments					
Beginning of year	505,080	550,483	1,023,735	2,079,298	1,456,262
End of year	$ 785,388	$ 380,065	$ 862,248	$ 2,027,701	$ 2,079,298

The accompanying notes are an integral part of the financial statements.

MALAGA COUNTY WATER DISTRICT
COMPARATIVE STATEMENT OF CASH FLOW
PROPRIETARY FUNDS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	Business-Type Activities - Enterprise Funds				
	2020				2019
	Water	Waste Disposal	Recreation	Total	Total
Reconciliation of Operating Income (Loss)					
to Net Cash Provided By/(Used) for Operating Activities					
Operating income (loss)	$ (19,838)	$ (162,903)	$ (685,917)	$ (868,658)	$ (521,656)
Adjustments to reconcile operating income (loss)					
to net cash provided (used) by operating activities:					
Depreciation	198,841	243,085	44,369	486,295	444,341
Changes in assets and liabilities:					
(Increase) Decrease in accounts receivable	(16,226)	14,005	(1,762)	(3,983)	20,379
(Increase) Decrease in prepaid expense	2,356	(28,290)	(9,777)	(35,711)	(9,216)
Increase (Decrease) in accounts payable and accrued expense	17,701	(51,631)	(313,986)	(347,916)	12,802
(Increase) Decrease in deposits	2,247	2,247	-	4,494	5,659
Net Cash Provided/(Used) by Operating Activities	$ 185,081	$ 16,513	$ (967,073)	$ (765,479)	$ (47,691)
Summary of cash balances, end of year					
Cash and cash equivalents	785,388	336,005	90,821	1,212,214	1,263,811
Restricted cash	-	44,060	771,427	815,487	815,487
	$ 785,388	$ 380,065	$ 862,248	$ 2,027,701	$ 2,050,068

Note 1: Summary of Significant Accounting Policies

Malaga County Water District is a California special district that was created as a result of a State of California statute. The District was organized to provide and maintain sewer and water operations in the community of Malaga, County of Fresno, State of California. The District is governed by a board of directors. As the District is a governmental unit, it is exempt from federal and California taxes on income.

The accounting and reporting policies of the District conform to generally accepted accounting principles applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Government Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units*, and by the Financial Accounting Standards Board (when applicable).

Financial Reporting Entity

As required by generally accepted accounting principles, these general purpose financial statements present the District in conformance with GASB Statement No. 14, "The Financial Reporting Entity." Under Statement No. 14, component units are organizations that are included in the District's reporting entity because of the significance of their operational or financial relationships with the District. The District has no component units.

Government-Wide and Fund Financial Statements

The government-wide financial statements, which are the statement of net position and the statement of activities, report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no governmental activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenue include charges to customers, grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flow. Property taxes are recognized as revenue in the year in which they are levied. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the provider have been met.

Note 1: Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The financial statements of the District are prepared in accordance with generally accepted accounting principles. The District's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with the GASB pronouncements. The District's reporting entity does not apply FASB pronouncements of APB opinions issued after November 30, 1989.

Proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flow.

The District reports the following major proprietary funds:

The Sewer, Water and Recreation Funds are the District's only operating funds. The Recreation Fund accounts for community recreation activities and the Sewer and Water Funds account for the sewer and water systems operations in the community of Malaga, County of Fresno, State of California. The District also provides solid waste disposal services to residential housing within the immediate residential area of the community of Malaga by contracting with a third party vendor for the provision of that service.

Amounts reported as program revenue include charges to customers for goods and services, operating grants and contributions and capital grants and contributions.

Assets, Liabilities and Net Position or Equity

1. Cash and Investments

Investments are reported at fair value. Cash represents cash on hand, in banks and on deposit in the treasury of the County of Fresno and the State of California Local Agency Investment Fund. Investments made from pooled cash consist primarily of short-term investments.

2. Property, Plant and Equipment

Capital assets, which include property, plant and equipment are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of three years. All material fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated. When an asset is disposed of, cost and related accumulated depreciation is removed and any gain or loss arising from its disposal is credited or charged to operations.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Note 1: Summary of Significant Accounting Policies (continued)

Assets, Liabilities and Net Position or Equity (continued)

Depreciation is recorded by using the straight-line method. The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

	Estimated Useful Life in Years
Buildings and improvements	20 – 40
Equipment	10 – 20

3. Net Position

Net position comprise the various net earnings from operating income, nonoperating revenue and expense and capital contributions. Net position is classified in the following three components:

Nonspendable – Amounts that are not in spendable form (such as inventory) or are required either legally or contractually to be maintained intact. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested capital assets, net of related debt.

Invested in capital assets, net of related debt – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets.

Restricted – This component of net position consists of 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 do not meet the definition of restricted or invested in capital assets, net of related debt.

Budgets and Budgetary Accounting

The District established a budget for its governmental fund for the year ended June 30, 2020. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2: Cash and Investments

The District's deposits as of June 30, 2020, were entirely covered by federal depository insurance or otherwise collateralized. The Government Code of the State of California requires California financial institutions to secure District deposits by pledging government securities as collateral.

The following is an analysis of cash as of June 30, 2020:

	Bank Balance Category *			Carrying
	1	2	3	Amount
Cash on hand	$ 23,916	$ -	$ -	$ 23,916
Cash in bank	551,690	554,825	-	1,106,515
Fresno County Treasury	-	399,018	-	399,018
Local Agency Investment Fund	-	498,252	-	498,252
Total cash and investments	$ 575,606	$1,452,095	$ -	$2,027,701

* These categories are as follows:

Category 1: Cash on hand or insured by the Federal Deposit Insurance Corporation or collateralized with securities held by the District or by its agents in the District's name.

Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.

Category 3: Uncollateralized.

Restricted assets consists of cash deposits from loan proceeds to be used only for capital asset acquisition.

Note 3: Property, Plant and Equipment

The following is an analysis of the District's capital assets as of June 30, 2020:

	Beginning Balance	Additions/ Completions	Disposals/ Adjustments	Ending Balance
Land*	$ 599,613	$ -	$ (300,349)	$ 299,264
Water system	5,085,566	3,120,478	-	8,206,044
Sewer system	7,365,626	-	-	7,365,626
Buildings	1,169,276	-	-	1,169,276
Construction in progress*	3,015,396	-	(2,328,970)	686,426
Park development	968,689	-	-	968,689
Equipment	609,072	6,000	-	615,072
Total	18,813,238	3,126,478	(2,629,319)	19,310,397
Allowance for depreciation	(9,999,966)	(486,295)	0	(10,486,261)
	8,813,272	2,640,183	(2,629,319)	8,824,136

* Not currently being depreciated.

Note 4: Noncurrent Liabilities

The following is a summary of deferred liabilities (long-term debt) for the year ended June 30, 2020:

	Beginning Balance	Additions	Deletions	Ending Balance	Classification: Due Within One Year	Classification: Due After One Year
Note payable						
Debt refinancing	$ 139,484	$ -	$ (68,966)	$ 70,518	$ 70,518	$ -
Water and sewer systems improvements	996,845	-	(34,829)	962,017	72,211	889,806
Parks and recreation improvements	998,000	-	(53,500)	944,500	55,500	889,000
Wastewater treatment plant improvements	391,368	-	(21,263)	370,105	22,132	347,973
Safe drinking water	-	403,417	(6,427)	396,990	14,012	382,978
Total long-term debt	$ 2,525,697	$ 403,417	$ (184,985)	$ 2,744,130	$ 234,373	$ 2,509,757

Note 5: Note Payables

Debt Refinancing

Long-term debt outstanding on June 30, 2010 was refinanced on July 26, 2010. The debt was originally incurred to make improvements to the water and sewer systems. The total amount of the refinanced debt was $1,151,053 and provides for interest at the rate of 4.50 percent per annum. Semi-annual payments of principal and interest began Januray 2011, and continues until paid. Full repayment of the loan is scheduled to occur in July 2020. The Water Fund finances this debt to the extent of 30 percent of the payments due and the Waste Disposal Fund finances 70 percent of the payments. Interest paid on this loan for the year ended June 30, 2020 was $7,794.

Future payments of the note are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 70,518	$ 1,587	$ 72,105
	$ 70,518	$ 1,587	$ 72,105

Note 5: Note Payables (continued)

Water and Sewer Systems Improvements

This debt was incurred to finance the construction of water well number eight and improvements to the sewer system. The total amount of the debt was $1,500,000 and provides for interest at the rate of 4.85 percent per annum. Semi-annual payments of principal and interest began January 2011, and continue until paid. Full repayment of the loan is scheduled to occur in July 2030. The Water Fund finances this debt to the extent of 80 percent of the payments due and the Waste Disposal Fund finances 20 percent of the payments. Interest paid on this loan for the year ended June 30, 2020 was $49,172.

Future payments of the bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 72,211	$ 45,793	$ 118,004
2022	75,756	42,248	118,004
2023	79,475	38,529	118,004
2024	83,376	34,628	118,004
2025 - 2029	482,441	107,579	590,020
2030 - 2034	168,756	8,250	177,006
	$ 962,015	$ 277,027	$ 1,239,042

Wastewater Treatment Plant Improvements

This debt was incurred to finance the construction of wastewater treatment plant improvements. The total amount of the debt was $502,500 and provides for interest at the rate of 4.05 percent per annum. Semi-annual payments of principal and interest began December 2018, and continue until paid. Full repayment of the loan is scheduled to occur in June 2033. The Waste Disposal Fund finances this debt to the extent of 100 percent of the payments. Interest paid on this loan for the year ended June 30, 2020 was $14,767.

Future payments of the bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 22,132	$ 14,767	$ 36,899
2022	23,038	13,862	36,900
2023	23,980	12,920	36,900
2024	24,961	11,939	36,900
2025 - 2029	140,986	43,513	184,499
2030 - 2034	135,009	12,590	147,599
	$ 370,106	$ 109,591	$ 479,697

Note 5: Note Payables (continued)

Parks and Recreation Improvements

This debt was incurred to finance improvements to parks and recreation department assets. The total amount of the debt was $1,026,500 and provides for interest at the rate of 3.690 percent per annum. Semi-annual payments of principal and interest began June 2019, and continue until paid. Full repayment of the loan is scheduled to occur in December 2033. The Parks and Recreation Fund finances this debt. Interest paid on this for the year ended June 30, 2020 was $36,337.

Future payments of the bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 55,500	$ 34,345	$ 89,845
2022	57,500	32,278	89,778
2023	59,500	30,138	89,638
2024	61,500	27,924	89,424
2025 - 2029	342,500	103,606	446,106
2030 - 2034	368,000	34,778	402,778
	$ 944,500	$ 263,069	$ 1,207,569

Safe Drinking Water

This debt was incurred to finance water meters for safe drinking water. The total amount of the debt was $403,417 and provides for interest at the rate of 0 percent per annum. Semi-annual payments of principal began January 2020, and continue until paid. Full repayment of the loan is scheduled to occur in January 2049. The Water Fund finances this debt. Interest paid on this for the year ended June 30, 2020 was $0.

Future payments of the bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 14,012	$ -	$ 14,012
2022	14,012	-	14,012
2023	14,012	-	14,012
2024	14,012	-	14,012
2025 - 2029	70,058	-	70,058
2030 - 2034	70,058	-	70,058
Thereafter	196,162	-	196,162
	$ 392,326	$ -	$ 392,326

Note 6: Restricted Assets – Cash

As of June 30, 2020, $815,487 in cash is restricted for the improvements to the wastewater treatment plant and parks and recreation assets. This amount is not available for spending for other purposes. The improvements to the wastewater treatment plant and the parks and recreation assets should be made during the year ending June 30, 2021.

Note 7: Pension Plan

All full-time employees are participants in the District's Money Purchase Retirement Benefit Plan after twelve consecutive months of employment. Total payroll for the year ended June 30, 2020 was $1,010,419 with covered payroll equaling $794,280. The pensions cost to the District is 10 percent of the participants' compensation. Required and accrued contributions to the plan for the year ended June 30, 2020 were $79,428.

Note 8: Subsequent Events

In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the financial statements. Management has determined the events regarding the novel Coronavirus require disclosure in accordance with accounting standards. During March 2020, Governor Newsom issued an emergency proclamation declaring a State of Emergency in California due to the novel Coronavirus (COVID-19). The COVID-19 outbreak is ongoing, and the ultimate geographic spread of the virus, the duration and severity of the outbreak and the economic and other actions that may be taken by governmental authorities to contain the outbreak or to treat its impact are uncertain. The ultimate impact of COVID-19 on the operations and finances of the Organization are unknown.

MALAGA COUNTY WATER DISTRICT
COMBINING STATEMENT OF REVENUE AND EXPENSE
WASTE DISPOSAL FUND
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	Business-Type Activities - Waste Disposal Fund				
	2020				2019
	Sewer	Pretreatment	Solid Waste	Total	Total
OPERATING REVENUE					
Charges for services	$ 1,262,503	$ 165,962	$ 439,151	$ 1,867,616	$ 1,917,581
Other	221,250	29,776	-	251,026	66,971
Total operating revenue	1,483,753	195,738	439,151	2,118,642	1,984,552
OPERATING EXPENSE					
Salaries and wages	461,072	72,236	-	533,308	457,410
Employee benefits	226,802	32,505	-	259,307	230,685
Refuse collection and disposal	4,267	-	410,619	414,886	442,241
Depreciation	243,085	-	-	243,085	244,603
Utilities	160,422	-	-	160,422	131,895
Professional services	82,305	18,820	-	101,125	127,127
Repairs and maintenance	172,305	5,650	-	177,955	168,043
Board of directors	108,576	-	-	108,576	100,524
Contract services	35,618	8,676	-	44,294	51,884
Insurance	23,859	21,359	-	45,218	44,460
Supplies and small tools	32,119	468	-	32,587	28,491
Dues and memberships	29,854	2,559	-	32,413	40,387
Other	14,676	3,234	-	17,910	12,826
Telephone	24,130	3,661	-	27,791	26,599
Testing	21,565	5,521	-	27,086	37,383
Travel, meetings and education	11,783	67	-	11,850	6,605
Fuel and oil	8,266	2,832	-	11,098	5,956
Bank charges	5,224	145	-	5,369	7,521
Office supplies and postage	7,075	1,716	-	8,791	7,946
Rents and leases	11,394	160	-	11,554	7,110
Education and training	5,779	1,140	-	6,919	3,378
Total operating expense	1,690,176	180,749	410,619	2,281,544	2,183,074
Net operating income	(206,423)	14,989	28,532	(162,902)	(198,522)
Nonoperating revenue/(expense)					
Grant revenue	-	-	-	-	13,485
Taxes and assessments	-	-	8,467	8,467	1,823
Other	-	-	951	951	
Interest and use of property	3,967	-	351	4,318	6,077
Interest expense	(42,370)	-	-	(42,370)	(34,777)
Net nonoperating revenue/(expense)	(38,403)	-	9,769	(28,634)	(13,392)
Change in net position	$ (244,826)	$ 14,989	$ 38,301	$ (191,536)	$ (211,914)

JWN Jaribu W. Nelson, CPA
P.O. Box 1105, Clovis, CA 93613 • Ph: (559) 286-7546 • Email: jaribucpa@gmail.com

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

To the Board of Directors
Malaga County Water District

We have audited, 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, the financial statements of the governmental activities, the business-type activities and each major fund of the Malaga County Water District (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 10, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Malaga County Water District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-01.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Malaga County Water District'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 District'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jaribu W. Nelson, CPA

June 10, 2021

MALAGA COUNTY WATER DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified			
Internal control over financial reporting:				
• Material weaknesses identified?	☐	Yes	☒	No
• Significant deficiency(ies) identified?	☒	Yes	☐	Yes
Non-compliance material to financial statements noted?	☐	Yes	☒	No

SECTION II – FINANCIAL STATEMENT FINDINGS

There was one (1) financial statement finding to be reported in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*. See Finding 2020-01

SECTION III – FEDERAL AWARDS FINDINGS

There are no federal award findings in accordance with *GAGAS* and the Compliance Supplement.

MALAGA COUNTY WATER DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020

FINANCIAL STATEMENT FINDINGS

Finding 2020-01

Improve the preparation of the financial statements

Criteria:

Internal controls should be in place which will provide assurance that the financial statements along with preparation of the notes to the financial statements and supplementary information, are prepared accurately on a timely basis at year-end.

Condition:

During the course of performing our audit procedures, we noted that many proposed adjusting journal entries were to reclassify amounts to their proper account.

Cause:

Management did not perform its closing procedures to ensure all ledger account balances were properly classified to the appropriate fund on a timely basis at year-end.

Effect:

There is a risk that a material financial statement may exist and not be prevented or detected by the District's system of internal control.

Recommendation:

We recommend that the review of all year-end account balances include an accounting professional to validate the accuracy of all accounts.

District Response:

The District will work with external CPA to provide accurate and timely financial reporting to minimize the misstatements that could occur. The District is currently engaging an external CPA to complete the current year financial statements in a more timely manner.

MALAGA COUNTY WATER DISTRICT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

There were no prior year financial statement findings reported in accordance with *Government Auditing Standards.*

GM Report
June 21, 2021

item 10.a.

MCWD

Authored by: Moises Ortiz

GM Report

Park & Rec

1. **Partitions**
2. **Pool**
3. **Prop 68**
4. **Bank account**

IWS Rates
Rates are going up.

HSR
Update-Recoup cost

Pre-treatment-

1. **Permits**
2. **Sewer units**

> ***"If everyone is moving forward together, then success takes care of itself." – Henry Ford***

item 10.a.

CAGLIA
ENVIRONMENTAL
COLLECTION • RECYCLING • TRANSFER • LANDFILL MANAGEMENT

June 12, 2020

Jennifer Ahl, General Manager
Malaga County Water District
3580 S. Frank Avenue
Fresno, CA 93725

Dear Ms. Ahl,

Thank you very much for being a valued customer of Industrial Waste and Salvage, a Caglia Environmental Company. We value your business and will continually strive to provide the highest level of customer service. As is the case with many industries, the cost of providing services to our most valued clients, like the Malaga County Water District, has increased and we are forced to implement a nominal price adjustment, as is stipulated in our contract with you:

ARTICLE 7.3, ANNUAL RATE ADJUSTMENT

RESOLUTION NO.7-24-2018A Passed and adopted by the Board of Directors of the Malaga County Water District at their meeting held on this 24th day of July, 2019

. . . WHEREAS as a result of the changed reporting dates, the California CPI for June each year will not be available until mid-August of each year; therefore section 7.3 of the Franchise Agreement needs to be amended to reflect that the annual CPI adjustment will be based on the published April CPI year over year which will be published in mid-June each year and a corresponding on time change in the CPI rate adjustment calculation method for the 2018 rate year and WHEREAS the District desires to and hereby amends section 7.3 of the Franchise Agreement as attached hereto as Attachment 1 . . . .

The CPI percentage increase, based on April 2019-April 2020, effective August 1, 2020 is: 1.0%. For reference, please see the attached *State of California Office of the Director-Research Unit Consumer Price Index Calculator.*

Your business is important to us and we look forward to continue providing you with prompt, courteous and reliable service.

Should you have any questions, please contact me at your convenience.

With Regards,

Keith Hester
General Manager
Industrial Waste and Salvage
khester@cagliarecycling.com
(559) 417-8307 mobile
(559) 233-1158 office

RECEIVED
JUN 17 2020

IWS
INDUSTRIAL WASTE AND SALVAGE

OFFICE OF THE DIRECTOR - RESEARCH UNIT
CONSUMER PRICE INDEX CALCULATOR

1) **Select an Index**	California CPI	
2) **Select index type**	All Urban Consumers	
3) **Select beginning month**	April	**Beginning Index value**
4) **Select beginning year**	2019	280.275
5) **Select ending month**	April	**Ending Index Value**
6) **Select ending year**	2020	283.006

Based upon the Index, index type, and the time period you have specifed, the percent change in the Consumer Price Index is equal to:

1.0%

CAGLIA
ENVIRONMENTAL
COLLECTION • RECYCLING • TRANSFER • LANDFILL MANAGEMENT

June 14, 2021

RECEIVED
JUN 17 2021
BY: .....

Jennifer Ahl, General Manager
Malaga County Water District
3580 S. Frank Avenue
Fresno, CA 93725

Dear Ms. Ahl,

Thank you very much for being a valued customer of Industrial Waste and Salvage, a Caglia Environmental Company. We value your business and will continually strive to provide the highest level of customer service. As is the case with many industries, the cost of providing services to our most valued clients, like the Malaga County Water District, has increased and we are forced to implement a nominal price adjustment, as is stipulated in our contract with you:

ARTICLE 7.3, ANNUAL RATE ADJUSTMENT

RESOLUTION NO. 7-24-2018A Passed and adopted by the Board of Directors of the Malaga County Water District at their meeting held on this 24th day of July, 2019.

...WHEREAS as a result of the changed reporting dates, the California CPI for June each year will not be available until mid-August of each year; therefore section 7.3 of the Franchise Agreement was amended to reflect the that the annual CPI adjustment would be based on the published April CPI year over year which will be published in mid-June each year and a corresponding on time change in the CPI rate adjustment calculation method for the 2018 rate year and WHEREAS the District desired and thereby amended section 7.3 of the Franchise Agreement as attached hereto as Attachment 1...

The CPI percentage increase, based on April 2020-2021, effective August 1, 2021 is: 4% . For reference, please see the attached *Consumer Price Index* for the State of California.

Your business is important to us and we look forward to continue providing you with prompt, courteous and reliable service.

Should you have any questions, please contact me at your convenience.

With regards,

Keith Hester
General Manager
Industrial Waste and Salvage
khester@cagliarecycling.com
(559) 417-8307 mobile
(559) 233-1158 office

IWS
INDUSTRIAL WASTE AND SALVAGE
A Caglia Family Company

STATE OF CALIFORNIA

OFFICE OF THE DIRECTOR - RESEARCH UNIT

CONSUMER PRICE INDEX CALCULATOR

1) **Select an Index**	California CPI	
2) **Select index type**	All Urban Consumers	
3) **Select beginning month**	April	**Beginning Index value**
4) **Select beginning year**	2020	283.006
5) **Select ending month**	April	**Ending Index Value**
6) **Select ending year**	2021	294.274

Based upon the Index, index type, and the time period you have specifed, the percent change in the Consumer Price Index is equal to:

4.0%

item 10.c.2.

permit#	acc#	Buisness 2021	class	employes
1270	007-3-B	Bronco Concrete- 3197 E. North Ave.	5	45
1222	011-3-3	Lyons Magnus- 3878 S Willow #101	5	2
1252	072-1	Neri Tire- 3425 S Goldenstate	5	4
1221	119-2	Western Hydro- 2771 E Malaga	5	10
1057	111-1	Fresno Pool Chlor- 3036 E Malaga	5	18
1037	008-J	APF Motorcycle Salvage- 3967 E Central	5	3
1049	097-2	Air Liquid- 3703 S Bagley	5	4
1175	008-1	D&H Distributing- 3701 S Minnewawa	5	98
1164	032-2-A	Sabic Polymershapes- 3311 E Central	5	30
1013	023------	Nutrien Ag Solutions- 3173 S Chestnut	5	35
1032	078----	Brunos Used Metals- 2373 E Muscat	5	10
1017	007-17	New Flyer Industries- 3181 S Willow#102	5	20
1007	007-A	Ely Lily and Co.- 3131 S Willow	5	5
1079	099---	R.Fiake Recycling- 3733 S. Bagley	5	7
1042	094-1	Sportsmobile West- 3631 S Bagley	5	47
1066	011-3-4	MacArthur Company- 3878 S. Willow#102	5	3
1623	008-A	J&D Meat Co. 4403 E> Central Ave.	5	8
1097	032-3-A	Humanscale- 3371 E. Central	5	31
1019	007-2	American Cartage Co.- 3150 S. Willow Ave.	5	8
1058	112&1	Penske Truck Leasing- 3080 E. Malaga	5	50
1110	008-G,H	Broder Brothers- 4247 S. Minnewawa# 104	5	150
1152	011-3-2	Goulds Pump- 3878 S. Willow Ave. #104	5	22
1048	096----	Javette Truck and Trailer-3667 S. E Bagley*102*	5	6
1083	019----	Pacific Grain and Foods- 3630 E. Wawona	5	12
1190	028--	William Shubin- 3698 S. Chestnut Ave.	5	0
1052	102--	Central food Mart- 2990 E. Central	4	4
1156	22-1,2	American Tire Distributors- 3014 S. Chestnut	5	38
1187	011.4B	Landberg Orora- 3816 S. Willow Ave. #102	5	6
1054	106--	Evans Rebuilt Parts- 4321 S. Chestnut Ave.	5	8
1178	007-3-A	On Trac- 3149 S. Willow Ave.#102	5	12
1113	108--	Estes Express(G.I. Trucking)- 4355 S. Chestnut	5	50
1084	047--	BAART- 3103 E. Cartwright	5	15
1207	094-A	MS Fire Protection- 3644 S. Bagley Ave.	5	15
1093	027-1	Christ The King Church- 3565 S. Calvin Ave.	5	3
1176	098-1	Foster Poultry Farms- 3717 S. Bagley Ave.	5	12
1258	092-1	PSC , LLC- 3620 S. Bagley Ave.	5	2
1174	026--	William Shubin- 3477 S. Chestnut Ave.	5	21
1021	044--	Reyes Coca-Cola Bottling- 3220 E. Malaga Ave.	5	200
1365	008-K.01	Metra Electronics- 4333 S. Minnewawa Ave.#102	5	6
1104	095--	Dewey Pest Control- 3655 S. Bagley Ave.	5	15
1185	008-00	Weston Hathaway- 4025 E. Central Ave.	5	10
1203	007-13A,B	Metropolitan Automotive Warehouse- 3119 S. Willow Ave.	5	22
1134	087-2	Frontier Performance Lubricants- 3517 S Maple Ave.	5	2
1196	120--	United Parcel Service- 4587 S. Chestnut Ave.	5	50

1118	030--	Primos Market- 3145 E. Olney Ave.		4	3
1131	044-1	All Mechanical Service- 3237 E. Malaga Ave. #101		5	4
1133	041--	Best Tours and Travel- 3397 E. Malaga Ave.		3	2
1141	024-3-A	Universal Coatings- 3373 S. Chestnut Ave.		5	20
1136	101-1	Big W Sales- 3766 S. Bagley Ave.		5	10
1100	046-2	Central California Truck- 4244 S. Bagley Ave.#B		5	23
1014	024-2	Derrel's Mini Storage- 3425 S. Chestnut Ave.		5	4
1082	017--	Brandt Consolidated- 3744 E. Wawona #B		5	20
1073	063,64	J. Blue Central Car Wash- 3864 S. Chestnut Ave.		5	1
1003	002--	Lehigh Hanson Inc.		5	3
1102	050--	Stiers R.V.- 3672 S. Maple Ave. camping world		5	67
1157	113--	Plaza Concrete- 3121 E. Malaga Ave.		5	
1074	012--	Brandt Consolidated- 3594 E. Wawona Ave.		5	50
1710	008-1A	xtraction-3688 E Central#103		5	14
1150	008-C,D	Pactiv,LLC- 4403 E. Central Ave.#103		5	20
1078	040-1	Greentec-Island Pools- 3396 E. Malaga Ave.		3	3
1027	062--	Kailey Fuels-AM-PM- 4025 S. Chestnut Ave.		4	11
1015	25.01--	Abe Salvian- 3465 S. Chestnut Ave.		5	0
1060	116--	Cap's Sandblasting- 4460 S. Chestnut Ave.		5	12
1079	099--	J'S Communication- 3733 S. Bagley Ave.#C		5	7
1181	006-1B	VEI Logistics(Valley Express)- 3292 S. Willow Ave.#106	5		15
1115	060--	Westco Equities-Flamingo Mobile Park-2581 E. Central	5		2
1046	085-087	Meeder Equipment Co.- 3494 S. Maple Ave.		5	60
1026	061--	Fresno Truck Center- 2727 E. Central Ave.		5	160
1167	127--	Prefered Pump- 4510 S. Maple Ave.		5	34
1202	007-12	KAO,USA.Inc.- 3359 E. North Ave.#104		5	23
1137	010-1A	Prime Source Building Products- 3555 S. Willow Ave.#101	5		16
1217	008-K-16	Veritiv Operating Co.- 4935 S. Minnewawa Ave.		5	40
1111	059--	Country Tire and Wheels- 2462 E. Central Ave.		5	10
1029	073--	Lupes Auto Repair- 3411 S. Goldenstate		5	4
1040	080--	Meeder Equipment-Ransome MFG.- 2365 E. Muscat		5	40
1053	104--	Brooks Ranch Restaurant- 4131 S. Chestnut Ave.		4	25
1086	037--	Garcia's Pallets- 4227 S. Goldenstate		5	30
1120	011-1-A,C	Bunzl Processor- 3722 S. Willow Ave.		5	9
1077	039A	Ruckstell- 3399 E. Malaga Ave.		5	10
1011	007-15A	Cequent Performance Products- 3181 S. Willow Ave.#104	5		8
1139	024-3	JB Hunt Transport- 3305 S. Chestnut Ave.		5	6
1124	118--	KASCO FAB INC.- 4529 S. Chestnut Ave.		5	20
1009	011-2	Brandt Consolidated- 3654 S. Willow Ave.		5	10
1043	117--	RLR Investments- 4477 S. Chestnut Ave.		5	71
1081	014-1,2	JPL- 3663 E. Wawona		5	75
1123	046-1	Vuvovich Inc.- Fresno Equipment- 4288 S. Bagley Ave		5	30
1067	042-3	Garabedian Equipment Co.		5	19
1151	091,091-1	Quinn Rental Services- 3594 S. Bagley Ave.		5	15
1121	007-1	American Warehouse Inc.- 3150 S. Willow Ave.		5	40
1107	006--	Weyerhauser Co.- 3267 S. Willow Ave.		5	15
1209	129--	Fresno Forign Wrecking- 3525 S. Goldenstate		5	3

1213	094-2	Fence Factory- 3694S. Bagley Ave.	5	6
1090	042-2	G&H Diesel- 3304 E. Malaga Ave.	5	14
1087	103-1	Las Rosas(salud Ayala Bar-2982 E. Central Ave.	4	4
1256	007-C	1st Choice Delivery- 3131 S. Willow Ave.	5	3
1004	004--	Custom Ag Formulators- 3430 S. Willow Ave.	3	35
1148	007-5A,6A	Mercury Marine- 3421 E. North Ave.#101	5	19
1051	101--	Pape Materials- 3732 S. Bagley Ave.	5	33
1145	035-2E	Detail Garage- 3131 E. Central Ave.	5	3
1109	110-1	EMV Inc.- 3035 E. Malaga Ave.	5	8
1132	049-1	Jack in The Box- 3085 E. Central Ave.	4	10
1085	114--	Big Bear Phantom Fireworks- 2777 E. Malaga ave.	5	6
1063	001--	Group Warehouses,Inc.- 3550 S. Willow Ave.	5	15
1122	086--	J Auto Glass-Jorge Mendez- 3486 S. Maple Ave.	5	3
1099	032-4-A	XPO Logistics-Supply Chain- 3443 E. Central Ave.	5	150
1006	097--	Wingfoot Commrcial Tire- 3708 S. Bagley Ave.	5	11
1182	007-11	Rotary Corp.- 3359 E. North Ave.#102	5	7
1049	010-2-A	TWM Wholesale LLC-3555 S. Willow Ave.	5	2
1071	068--	Turning Point of Central Ca.- 3547 S. Goldenstate	5	40
1062	051,52	RV Country 3633 S. Maple Ave.	5	50
1061	121--	Kroeker,Inc.- 4627 S. Chestnut Ave.	5	20
1056	111-A	Chrisp Co.- 3049 E. Malaga Ave.	5	5
1215	008-1B	Sears Holding Management- 3688 E. Central Ave.	5	16
1300	118.01--	Reddaway Trucking- 4456 S. Chestnut Ave.	5	48
1075	126--	Malaga Elementary School- 3910 S. Ward St.	5	220
1028	065---	Pride Truck Sales- 3032 E. Central Ave. #101	5	3
1170	011-4A	XPO Logistics- 3825 S. Willow Ave.#104	5	37
1116	060-1	Cal Trans Dept. of Trans.- 99& Malaga	5	0
1340	008-K-10A	Current Culture H2O- 4333 S. Minnewawa Ave.#101	5	17
1217	008-K-21	Eppendorf Holding Inc.- 4333 S. Minnewawa Ave.#104	5	8
1335	035--	Tarps and Tie-Downs- 3191 E. Central Ave.	5	3
1092	026-1	Cemex- 3427 S. Chestnuy Ave.	5	9
1144	007-4A	Dynamex- 3421 E. North Ave.	5	5
1045	092--	Interstate Oil Co.- 3609 S. Bagley Ave.	5	10
1183	007-7/8	Integrated Supply Network- 3395 E. North Ave.	5	18
1030	076-1	Wholesale Equipment of Fresno- 3183 S. Goldenstate	3	40
1101	107--	Diesel Diagnosis Tec- 4312 S. Chestnut Ave.	5	10
1126	011-3-3	Integrated Supply Network- 3878 S. Willow Ave.	5	18
1186	011.4C	Ring and Pinion Services- 3816 S. Willow Ave.#103	5	7
1091	024-4	BP Percision- 3385 S. Chestnut Ave.	5	13
1155	007-14-A	Sinclair Systems International- 3115 S. Willow Ave.	5	80
1177	036-1	Garcia's Pallets- 4125 S. Goldenstate	5	30
1068	011-6A	DMI-Supply Network- 3825 S. Willow Ave.#103	5	15
1055	011-3-1	Bay Insulation- 3878 S. Willow Ave#103	5	9
1203	007-13-A	Parts Authority- 3119 S. Willow Ave.	5	70
1044	008-E	Duncan Ceramics- 4247 S. Minnewawa Ave.	5	12
1161	122--	Punjabi Dhaba- 3767 S. Goldenstate	4	4
1138	010-0	Williams Import Co.- 3695 S. Willow Ave.	5	11

1253	007-8-B	Wilson Hunt- Champro Sports- 3395 E. North Ave.#102	5	15
1188	11.4A	Bermad Inc.- 3816 S. Willow Ave.#101	5	15
1204	022-3	Malaga Power LLC- 2611 E. North Ave.	5	4
1070	076-5,6	Vehicle Recycling- 2274 E. Muscat ave.	5	25
1198	093--	Leap Truck Body Repair- 3632 S. Bagley Ave.	5	4
1253	094-2.01	Batts Traffic Solutions- 3686 S. Bagley Ave.	5	20
1059	115--	Jose's Auto Repair- 4436 S. Chestnut Ave.	5	1
1159	35-2B	Taqueria Jalisciense- 3121 E. Central Ave.	4	3
1192	070--	G.G.C. Enterprises(Goldiggers)- 3507 S. Goldenstate	5	10
1162	47-1	JTS Truck Repair- 3054 E. Cartwright	5	12
1255	013-A	AT&T dba Direct TV- 3595 E. Wawona Ave.	5	120
1174	026--	American Transit Cemex Co.- 3477 S. Chestnut Ave.	5	21
1117	033-A	William Shubin(EZ Supply)- 3200 E. Central Ave.	5	4
1163	35-2A	Subway Sandwiches- 3115 E. Central Ave.	4	5
1142	015,16	Brandt Consolidated- 3744 E. Wawona#C	5	5
1050	053,54	Robert V Jensen Inc.- 4021,29 S. Maple Ave.	5	60
1036	084--	SS Truck& Trailer Repair- 3490 S. Maple Ave.	5	4
1022	045--	EM Tharp(Golden State Peterbuilt)- 4390 S. Bagley	3	43
1018	032--	Snowden Enterprises- 3257 E. Central Ave.	5	13
1016	027--	SA Recycling LLC- 3489 S. Chestnut Ave.	5	15
1012	022--	Inland Star Distribution- 3146 S. Chestnut Ave.	5	70
1210	130--	Bimbo Bakeries USA- 3292 S. Willow Ave.	5	95
1039	076--	Brunos Used Metals- 3211 S. Goldenstate	5	25
1146	035-2D	A&L Truck Supply- 3125 E. Central Ave.	5	3
1173	094-A	Del Ray Tire and Retreading Inc.- 3666 S. Bagley Ave.	5	13
1171	129--	Fed Ex Freight- 4574 S. Maple Ave.	5	145
1196	120--	United Parcel Service- 4587 S. Chestnut Ave.	5	50
1010	007-10A	OE Lighting- 3359 E. North Ave.#101	5	2
1127	084-1	Weldin Bash- 3419 S. Maple Ave	5	0
1261	035-1-A	Nexus Energy Systems- 4025 S. Goldenstate	5	20
1263	087-1	RB Fabrication- 3511 S. Maple Ave.	5	6
1160	123--	Fifth Wheel Truck Store- 3767 S. Goldenstate	4	10
1131	044-1-A	All Pure Pool Service	3	3
1402	89	Well Done Moving	5	5
1480	035-2C	Daani Paani- 3135 E. Central Ave.	5	5
1095	046--	Fresno Truck Wash- 4170 S. Bagley	2	26
1098	033--	Speedy Truck Wash- 3846 S. Front St.	1	5
1025	055,55-1	Kinder Morgan- 4149 S. Maple Ave.	1	14
1008	024--	Stratas Foods- 3390 S. Chestnut Ave.	1	70
1038	008--	Vitro Flat Glass- 3333 S. Peach Ave.	1	140
1620	008-1-B	Costco Wholesale Corp.	5	12
1005	005--	Rio Bravo- Fresno- 3350 S. Willow Ave.	1	29
1001	020--	Westrock CP LLC- 3366 Muscat Ave.	1	127
1205	022-4	Imperial Truck Wash- 2635 E. North Ave.	1	3
1336	004-01	Custom Ag formulators(storage bldg.)	5	2
1621	029-1	Harrys Truck and Trailer repair(speedy)	5	3
1266	505	Valley Truck and Trailer Sales	5	3

1218	008-K-21B	Habasit America Inc.	5	14
1710	024-3-A	Pride Truck Sales Tpine 3373 S Chestnut	5	2
1335	008-K-15	Frito Lay 4485 S Minnewawa#108	5	65
1482	011-3-3	Cart.com,Inc. 3878 S Willow#101	5	1

Dear Jim Anderson,

I would like to start by saying that I am extremely grateful for this scholarship. This is going to really help me with my college expenses. I will forever be grateful for your support.

-Rogelio Lopez Magaña

RECEIVED
JUN 11 2021
BY: .....

item 15.a.1.

6-1-21

Malaga County Water District,

Thank you for choosing me to receive your generous scholarship. I wish I could have been present at the ceremony. However, I was in Bakersfield, representing Fowler High at the CIF Valley Swim Meet. I'd like to share that I brought home medals in 3 of my events! Again, I deeply appreciate the honor of your scholarship.

Sincerely,
Maya Garcia

RECEIVED
JUN 11 2021

item 15.a.2.

From: Laurie Cortez <LCortez@malagacwd.org>
Sent: Wednesday, June 16, 2021 12:37 PM
To: Moises Ortiz <mortiz@malagacwd.org>
Subject: FW: Request to Schedule Meeting: South Central Specific Plan

FYI

Laurie R. Cortez
Malaga County Water District
Office Manager/Accounting
(559) 485-7353 Work
(559) 360-0403 Mobile
lcortez@malagacwd.org
3580 S. Frank Street
Fresno, CA 93725
www.malagacwd.org

From: Janice Monroe <Janice.Monroe@fresno.gov>
Sent: Wednesday, June 16, 2021 11:48 AM
To: Lkimura@fresnoirrigation.com; Jlandrith@fresnoirrigation.com; wendelll@fresnofloodcontrol.org; rickl@fresnofloodcontrol.org; Info <info@malagacwd.org>
Subject: Request to Schedule Meeting: South Central Specific Plan

---

Good morning,
Our department would like to schedule a zoom meeting with your team to discuss our South Central Specific Plan. I was asked to reach out on your schedules. Would either of the following work for you?

Friday, July 16th 11:00

Tuesday, July 20th 1:00

Please let me know what works best for you and I will notify the team requesting. Once official, I will send you a Zoom invitation so you can add to your calendar.

Thank you,
Janice Monroe

Management Analyst II
City of Fresno
Planning & Development
Phone (559) 621-8069