

# Rubidoux Community Services District

## Board of Directors

Hank Trueba Jr., President  
Bernard Murphy, Vice-President  
John Skerbelis  
Armando Muniz  
F. Forest Trowbridge

## General Manager

Jeffrey D. Sims



---

Water Resource Management    Refuse Collection    Street Lights    Fire / Emergency Services    Weed Abatement

## NOTICE AND AGENDA FOR THE RUBIDOUX COMMUNITY SERVICES DISTRICT BOARD MEETING

**Thursday, October 6, 2022, at 4:00 PM**

**Pursuant to Paragraph 3 of Executive Order N-29-20, executed by the Governor of California on March 17, 2020 as a response to mitigating the spread of corona virus known as COVID-19:**

During this regular meeting of the Rubidoux Community Services District Board of Directors, members of the public will have the choice to attend and address the Board in person or attend and address the Board via Zoom.

Note the following:

All persons including members of the public, Board Members, and staff attending the Board Meeting in-person are no longer required to wear a face covering while inside District Facilities if they are not vaccinated against COVID-19, although it is highly recommended by the California Department of Public Health. If you do not have a face covering, one will be provided upon request.

Members of the public wanting to attend and/or address the Board may do so by:

- Using the Zoom App or website for free at: <https://zoom.us/>
  - o Once installed ahead of the meeting, you may choose your audio source as either computer speakers/microphone or telephone.
  - o If you wish to make public comments via the Zoom platform, the Board Secretary will identify you at your time to speak.
  - o Meeting ID is **870-2519-9040**.
  
- Calling into the meeting at any one of the following numbers:  
  
+1 669 900 9128  
+1 346 248 7799

+1 301 715 8592  
+1 312 626 6799  
+1 646 558 8656  
+1 253 215 8782

Only one person at a time may speak by telephone and only after being recognized by the Secretary of the Board.

**Closed Session:** At any time during the regular session, the Board may adjourn to a closed executive session to consider matter of litigation, personnel, negotiations, or to deliberate on decisions as allowed and pursuant with the open meetings laws. Discussion of litigation is within the Attorney/Client privilege and may be held in closed session.

Authority: Government code 11126-(a) (d) (q).

1. Call to Order – Hank Trueba Jr., President
2. Pledge of Allegiance
3. Roll Call
4. Approval of Minutes for the September 15, 2022, Regular Meeting
5. Consideration to Approve October 7, 2022, Salaries, Expenses and Transfers
6. Public Comment

Members of the public are encouraged to address the Board of Directors. Anyone who wishes to speak on an item not on the published agenda must submit a comment request card to the General Manager or designee. Each speaker should begin by identifying themselves for the record and is allowed up to three-minutes.

No one may give their time to a speaker during the public comment period of the meeting. It is requested that all present refrain from any action that might disrupt the orderly course of the meeting. Coarse, crude, profane, or vulgar language, or unsolicited comments from the audience, which disrupts or disturbs the Board meeting, may result in exclusion from the meeting.

The Ralph M. Brown Act, Government Code 54950, et. seq. prohibits members of the Board of Directors from taking formal action or discuss items not on the published agenda. As a result, immediate response to public comment may be limited.

7. Correspondence and Related Information

8. Manager's Report (Second Meeting each Month):
  - a) Operations Report
  - b) Emergency and Incident Report
  - c) Follow up to questions at prior Board Meeting and other updates

**ACTION ITEMS:**

9. Rubidoux Community Services District Cost of Service Study Update and Schedule: **DM 2022-88**
10. Consideration to Adopt Resolution No. 2022-898, A Resolution Regarding the Disposal of Surplus District Personal Property: **DM 2022-89**
11. Consider Award of Professional Services Contract to Webb and Associates for the Design of the Avalon Street Sewer from Raye to Mission Blvd.: **DM 2022-90**
12. Consider Award of Professional Services Contract to Webb and Associates for Landscape Design Services for the Goldenwest Booster Replacement Site: **DM 2022-91**
13. Distribution for Review and Discussion – Rubidoux Community Services District Draft Financial Statements for Fiscal Year Ending June 30, 2022: **DM 2022-92**
14. Consider Professional Services Agreement with DeGraves Communications: **DM 2022-93**
15. **CLOSED EXECUTIVE SESSION** – Pursuant to Government Code Section 54957(b)(1): General Manager Position
16. Directors Comments - Non-action
17. Adjournment

4. APPROVAL OF:  
MINUTES FOR SEPTEMBER 15, 2022, REGULAR MEETING

**MINUTES OF REGULAR MEETING**  
**September 15, 2022**  
**RUBIDOUX COMMUNITY SERVICES DISTRICT**

**DIRECTORS PRESENT:** Armando Muniz  
Bernard Murphy  
John Skerbelis  
F.Forest Trowbridge  
Hank Trueba, Jr.

**DIRECTORS ABSENT:**

**STAFF PRESENT:** Jeff Sims, General Manager  
Brian Laddusaw, Finance Director  
Ted Beckwith, District Engineer  
Brian Jennings, Customer Service Manager  
Miguel Valdez, Operations Manager

Call to order: the meeting of the Board of Directors of the Rubidoux Community Services District by President Trueba, at 4:00 P.M., Thursday, September 15, 2022, by teleconferencing at District Office, 3590 Rubidoux Boulevard, Jurupa Valley, California.

**ITEM 4. APPROVAL OF MINUTES**

Approval of Minutes for September 1, 2022, Board Meeting.

**Director Muniz moved, and Director Skerbelis seconded to approve the September 1, 2022, Regular Board Minutes as presented.**

**Roll call:**

**Ayes – 5 (Muniz, Murphy, Skerbelis, Trowbridge, Trueba)**

**Noes – 0**

**Abstain – 0**

**Absent – 0**

**The motion was carried unanimously.**

**ITEM 5. Consideration to Approve the September 16, 2022, Salaries, Expenses and Transfers.**

Consideration to Approve the September 16, 2022, Salaries, Expenses and Transfers.

**Director Skerbelis moved, and Director Muniz seconded to Approve the September 16, 2022, Salaries, Expenses and Transfers.**

**Roll call:**

**Ayes – 5 (Muniz, Murphy, Skerbelis, Trowbridge, Trueba)**

**Noes – 0**

**Abstain – 0**

**Absent – 0**

**The motion was carried unanimously.**

**ITEM 6. PUBLIC ACKNOWLEDGE OF NON-AGENDA MATTERS**

There were no members of the public to address the board.

**ITEM 7. CORRESPONDENCE AND RELATED INFORMATION**

There was a letter opposing SB 1157 (Hertzberg) – Requesting Governor Newsom for Veto. This letter is signed by multiple water agencies.

**ITEM 8. MANAGER’S REPORT**

**Operations Report:**

Miguel Valdez reported on the water/wastewater report for the month of August. Water production was an average of 7.41 mgd per day. Wastewater delivered to the City of Riverside for treatment and disposal averaged 1.69 mg/day. On average 2.14 mg/day of potable water was delivered to JCSD. The projected sales to JCSD are at about half the estimated annual sales projected in the FY 2022-23 Budget. Well No. 18 produced 24.4%, Well No. 1 produced 20.0%, Well No. 4 produced 4.5%, Well No. 6 produced 10.8%, and Well No. 8 produced 25.1 % of the water.

**Emergency and Fire Report:**

Chief Otterman reported the Incidents Reported for the month of August 2022. Station 38 had a total of 324 calls of which 218 calls, 67.3%, were medical aides. There were 14 traffic collisions, 4.3%, 39 public service calls, 12%, and 4 wildland fires, 1.2%.

Brian Laddusaw gave a quarterly update on the arrearages. The help assistance programs are being utilized by District customers.

**ITEM 9. Receive and File Statement of Cash Asset Schedule Report Ending August 2022. DM 2022-85.**

**BACKGROUND**

Attached for the Board of Directors’ consideration is the August 2022 Statement of Cash Asset Schedule Report for all District Fund Accounts. Our YTD interest is \$31,391.16 for District controlled accounts. With respect to District “Funds in Trust”, we show \$1,471.59 which has been

earned and posted. The district has a combined YTD interest earned total of \$32,862.75 as of August 31, 2022.

The District's Operating Funds (Excluding Restricted Funds and Operating Reserves), we show a balance of \$12,032,030.69 ending August 31, 2022. That's **\$3,021,844.44 MORE** than July 1, 2022, beginning balance of \$9,010,186.25.

Further, the District's Field/Admin Fund current fund balance is \$743,990.83.

Submitted for the Board of Directors consideration is the *August 2022, Statement of Cash Asset Schedule Report* for your review and acceptance this afternoon.

**Director Trowbridge moved, and Director Muniz seconded to Receive and File the Statement of Cash for the Month of August 2022 for the Rubidoux Community Services District.**

**Roll call:**

**Ayes – 5 (Muniz, Murphy, Skerbelis, Trowbridge, Trueba)**

**Noes – 0**

**Abstain – 0**

**Absent – 0**

**The motion was carried unanimously.**

**ITEM 10. Consider Temporary Access License Agreement for Forward Flushing of Ion Exchange Vessels at the Leland Thompson Water Treatment Facility. DM 2022-86.**

### **BACKGROUND**

As the Board is aware, Rubidoux Community Services District ("District") built and utilizes an Ion Exchange system ("IX System") at the Leland Thompson Water Facility ("Thompson WTF"). The IX System was constructed last year to remove PFAS related compounds from groundwater produced from groundwater produced by Wells 1A, 8, and 18. The vessels remove PFAS by way of ion exchange using a resin specifically developed to remove the PFAS compounds. This resin cannot be recharged, and it becomes ineffective in the removal of PFAS compounds over time. Sampling ports on each of the IX System vessels filled with resin are tested periodically to determine the remaining usable life. Using the sampling data, flow rates, and duration between when breakthrough of PFAS contaminants pass a sample port, staff can estimate the remaining usable life of the resin in each of three trains of two vessels as each shown in the following table:

<u>Train A/B</u>	<u>Train C/D</u>	<u>Train E/F</u>
Estimated Days Left Until Resin Change Out		
101	105	42
Estimated Day for Change Out		
12/12/2022	12/16/2022	10/14/2022

As can be seen in the table, the District is nearing exhaustion of the resin the Train of Vessels E and F as well as getting close to exhaustion on the remaining Trains. Replacement resin has been ordered and was budgeted as a Water Operating Expense in the FY 2023 Budget. Part of the resin replacement process includes what is termed a “forward flush of the vessels” to clean and prepare them for installation of the new resin. There is a tank on site to handle what is termed a “back flush” for the manganese and iron removal process at the Thompson WTF, but this tank is not adequately sized to handle a simultaneous back flush of the manganese removal vessels and a forward flush of the IX System vessels for PFAS removal. For this reason, the District needs an alternate method to forward flush the IX System Vessels. The alternate method is to discharge the flush water on the vacant field to the north of the Thompson WTF. The District has secured the right to do this by agreement with the owner of the adjacent property in the past and seeks to do so again.

The District has used this method twice in the past. The first time was when Well 18 was refurbished and brought back online and the second time was after the initial resin fill of the new IX System vessels installed in September 2021.

The District has updated the agreement with the owner of the property which is essentially the same as the prior agreements but amended with a longer duration due to the need to flush the vessels on three separate occasions. In this agreement, the District will remove the temporary piping from the neighboring property after each flush to prevent vandalism and theft as well as reduce the District’s liability by storing the temporary piping on site at the Thompson WTF. The owner has agreed to a valuable consideration of \$1 to allow the District to do this again.

The adjacent property is in active development to become a project called the District at Jurupa Valley (“The Project”). The District is negotiating with the owners of The Project to obtain additional land to expand the Thompson WTF and install new wells in the future consistent with the 2022 Water Master Plan. Knowing that this forward Flush procedure and Well 18 maintenance flushing will be an ongoing need staff is currently working on a long-term solution for disposal of this flushing water. This will be necessary without regard to the future of the development of The Project because relying on the good faith of our neighbors does not provide the certainty needed by the District for continuity of operations.

The updated agreement with the owners of The Project for this short-term license agreement is attached to this Director’s Memorandum.

**Director Muniz moved, and Director Trowbridge seconded the Board of Directors authorize the General Manager to sign the agreement entitled: “LELAND THOMPSON WATER TREATMENT FACILITY TEMPORARY LICENSE TO ACCESS AND DISCHARGE.”**

**Roll call:**

**Ayes – 5 (Muniz, Murphy, Skerbelis, Trowbridge, Trueba)**

**Noes – 0**

**Abstain – 0**

**Absent – 0**

**The motion was carried unanimously.**

**ITEM 11. Consider CalMutuals JPRIMA Director Ballot. DM 2022-87.**



## **BACKGROUND**

Rubidoux Community Services District (“District”) is a member of CalMutuals Joint Powers Risk and Insurance Management Authority (“CalMutuals JPRIMA”). Through CalMutuals JPRIMA the District secures various insurances – automobile, liability, and excess liability.

At CalMutuals JPRIMA Annual Meeting scheduled for October 24-25, 2022, the election of the Board of Directors is to be considered. There is one Director position up for election, and only one nomination was received. Attached for your review is the biography of Lynda Noriega, the one nominee. The District can participate in the vote by completing the attached Ballot by voting for or against the nominee or select the “quorum only” option. Selection of the quorum only option would enable CalMutuals JPRIMA to include the District in the count to meet the quorum requirements of CalMutuals JPRIMA Annual Meeting.

**Director Trueba moved, and Director Skerbelis seconded the Board of Directors:**

- 1. Vote to support Lynda Noriega for the open CalMutuals JPRIMA Director position and**
- 2. Authorize the Board President to sign the Ballot**

**Roll call:**

**Ayes – 5 (Muniz, Murphy, Skerbelis, Trowbridge, Trueba)**

**Noes – 0**

**Abstain – 0**

**Absent – 0**

**The motion was carried unanimously.**

**ITEM 12. CLOSED EXECUTIVE SESSION** – Pursuant to Government Code Section 54957(b)(1): General Manager Position

No reportable action.

**ITEM 13. Directors Comments**

Director Trueba adjourned the meeting at 4:50 PM.

5. CONSIDERATION TO:

APPROVE OCTOBER 7, 2022, SALARIES, EXPENSES AND TRANSFERS

RUBIDOUX COMMUNITY SERVICES DISTRICT  
 OCTOBER 6, 2022 (BOARD MEETING)  
**FUND TRANSFER AUTHORIZATION**

<b>NET PAYROLL 10/14/22</b>	75,500.00
WIRE TRANSFER: FEDERAL PAYROLL TAXES 9/19/22	31,000.00
WIRE TRANSFER: STATE PAYROLL TAXES 9/19/22	6,500.00
WIRE TRANSFER: TO CREDIT UNION	2,500.00
WIRE TRANSFER: PERS RETIREMENT	17,811.00
WIRE TRANSFER: PERS HEALTH PREMIUMS	38,053.00
WIRE TRANSFER: PERS RETIRED HEALTH PREMIUMS AND FEES	1,520.00
WIRE TRANSFER: SECTION 125	127.00
WIRE TRANSFER: SECTION 457 AND 401(A)	3,857.00

**CHECKING ACCOUNT TRANSFERS FOR ACCOUNTS PAYABLE:**

10/7/2022 WATER FUND TO GENERAL FUND-Payables	272,472.23
WATER FUND TO GENERAL FUND-Trash	273,136.22
WATER FUND TO SEWER FUND	176,370.53
 SEWER FUND TO GENERAL FUND-Payables	 60,946.19

**INTERFUND TRANSFERS:**

10/7/2022 SEWER FUND CHECKING TO LAIF SEWER OP	116,000.00
SEWER FUND CHECKING TO LAIF SEWER ML	-
GENERAL FUND CHECKING TO LAIF FIRE MITIGATION	-
GENERAL FUND PROP TAX TO GENERAL FUND CHECKING	2,000.00
GENERAL FUND CHECKING TO SEWER FUND CHECKING	-
LAIF GENERAL TO GENERAL FUND CHECKING	-
LAIF PROPERTY TAX TO GENERAL FUND CHECKING	260,000.00
LAIF FIRE MITIGATION TO LAIF PROPERTY TAX	-
LAIF PROJECT ADMIN BLDG TO LAIF PROPERTY TAX	9,750.00
WATER FUND CHECKING TO LAIF-COP PAYBACK	100,100.00
WATER FUND CHECKING TO LAIF-W.R.	15,900.00
WATER FUND CHECKING TO GENERAL FUND CHECKING	-
WATER FUND CHECKING TO LAIF WATER RESERVE	-
WATER FUND CHECKING TO LAIF WATER OP	328,000.00
WATER FUND CHECKING TO LAIF WATER ML	-
WATER FUND CHECKING TO WATER FUND BOFA PAYMODE	-
WATER FUND CHECKING TO LAIF CALOES	-
WATER FUND CHECKING TO SEWER FUND CHECKING	704.60
WATER FUND CHECKING TO LAIF PROJECT OPS BLDG	-
WATER FUND CHECKING TO SRF RESERVE ACCOUNT	-

**NOTES PAYABLE**

<u>DESCRIPTION</u>	<u>BALANCE</u>		<u>PAYMENT</u>	<u>DUE DATE</u>
U.S. Bank Trust (1998 COP's Refunding)	1,970,000	Prin.	625,000	Dec-22
U.S. Bank Trust (1998 COP's Refunding)	154,020	Intr.	50,235	Dec-22
MN Plant-State Revolving Loan	3,606,041	Prin.	135,748	Jan-23
MN Plant-State Revolving Loan	582,212	Intr.	46,350	Jan-23



**AP Enter Bills Edit Report**  
**Rubidoux Community Services District (RCSACT)**  
**Batch: AAAARP**

10/4/2022 8:41:36 AM

Page 2

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Due Date	Discount Date	Invoice #
PO Number		Immediate GL Account			Check #		Payment Date	Discount
GL Date					Credit Card	CC Reference #		Total Invoice
17	EAGLE / EAGLE ROAD SVC & TIRE							1-193374
R&M BACKHOE		09/09/2022	N	N			10/09/2022	\$0.00
10/06/2022					N			\$720.74
18	FIKE / FIKE, HUNTER							20220913
EDU/TRTMT CRT		09/13/2022	N	N			10/13/2022	\$0.00
10/06/2022					N			\$539.23
19	FRITTS FORD / FRITTS FORD							C98852
R&M TRK		08/24/2022	N	N			09/23/2022	\$0.00
10/06/2022 ✓					N			\$564.84
20	GRAINGER / GRAINGER							9439113672
COUPLINGS		09/08/2022	N	N			10/08/2022	\$0.00
10/06/2022					N			\$136.83
21	HARPER BURNS LLP / HARPER & BURNS LLP							20220401.A
MAR '22 LGL SVC		07/01/2022	N	N			08/01/2022	\$0.00
10/06/2022					N			\$1,015.00
22	HOME DEPOT / HOME DEPOT CREDIT SERVICES							013695/1044729
SUPPLIES		09/13/2022	N	N			10/13/2022	\$0.00
10/06/2022					N			\$557.85
23	INLAND DESERT SECURITY / INLAND DESERT SECUI							220900636101
CALL FWD		09/15/2022	N	N			10/15/2022	\$0.00
10/06/2022					N			\$40.00
24	HOUSTON HARRIS / HOUSTON & HARRIS PCS, INC.							22-24758
VIDEO		09/09/2022	N	N			10/09/2022	\$0.00
10/06/2022					N			\$2,162.00
25	J THAYER / J THAYER COMPANY, INC							1610557-1
SUPPLIES		09/09/2022	N	N			10/09/2022	\$0.00
10/06/2022					N			\$53.77
26	MASTER'S / MASTER'S SERVICES (GLACIER)							0000000562320
BTL WTR		09/15/2022	N	N			10/15/2022	\$0.00
10/06/2022					N			\$78.00
27	MULTI W SYSTEMS / MULTI W. SYSTEMS, INC.							32231075
CK VLVS BELL LFT		09/09/2022	N	N			10/09/2022	\$0.00
10/06/2022					N			\$1,508.50
28	MULTI W SYSTEMS / MULTI W. SYSTEMS, INC.							32231076
TRNSDCRS LFT STN		09/09/2022	N	N			10/09/2022	\$0.00
10/06/2022					N			\$1,939.50
29	QUADIENT / QUADIENT LEASING USA, INC.							N9573036
PSTG MTR 10/22-01/23		09/08/2022	N	N			10/10/2022	\$0.00
10/06/2022					N			\$404.74
30	REDWING / REDWING SHOES							314-1-13892
BOOTS - MATHESON		09/08/2022	N	N			10/08/2022	\$0.00
10/06/2022					N			\$175.00
31	SOCAL TRUCK / SOCAL TRUCKWORKS							12094
R&M TRK		08/19/2022	N	N			09/18/2022	\$0.00
10/06/2022					N			\$124.63
32	SOCAL TRUCK / SOCAL TRUCKWORKS							12168
R&M TRK		09/16/2022	N	N			10/16/2022	\$0.00
10/06/2022					N			\$73.75

**AP Enter Bills Edit Report**  
**Rubidoux Community Services District (RCSACT)**  
**Batch: AAAARP**

9/30/2022 4:54:35 PM

Page 3

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Due Date	Discount Date	Invoice #
PO Number		Inv Date	Immediate GL Account		Check #			Discount
GL Date					Credit Card	CC Reference #	Payment Date	Total Invoice
33	TRUSSELL TECHNOLOGIES / TRUSSELL TECHNOLOG				✓			000008591 ✓
SOP PREP		09/09/2022 ✓	N	N			10/09/2022 ✓ 09/09/2022	\$0.00
10/06/2022 ✓					N			\$11,222.50 ✓
34	UPS / UNITED PARCEL SERVICE ✓							0000F908W2372 ✓
PSTG		09/10/2022 ✓	N	N			10/10/2022 ✓ 09/10/2022	\$0.00
10/06/2022 ✓					N			\$34.96 ✓
35	AIRESPRING / AIRESPRING ✓							165006082 ✓
PHN CHGS		09/16/2022 ✓	N	N			10/10/2022 ✓ 09/16/2022	\$0.00
10/06/2022 ✓					N			\$490.84 ✓
36	AIRGAS / AIRGAS USA, LLC ✓							9991250978 ✓
TNK RNTL		08/31/2022 ✓	N	N			09/30/2022 ✓ 08/31/2022	\$0.00
10/06/2022 ✓					N			\$205.19 ✓
37	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21060-0267 ✓
WTR ANALYSES		09/16/2022 ✓	N	N			10/16/2022 ✓ 09/16/2022	\$0.00
10/06/2022 ✓					N			\$60.00 ✓
38	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21063-0267 ✓
WTR ANALYSES		09/16/2022 ✓	N	N			10/16/2022 ✓ 09/16/2022	\$0.00
10/06/2022 ✓					N			\$30.00 ✓
39	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21065-0267 ✓
WTR ANALYSES		09/16/2022 ✓	N	N			10/16/2022 ✓ 09/16/2022	\$0.00
10/06/2022 ✓					N			\$30.00 ✓
40	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21127-0267 ✓
WTR ANALYSES		09/19/2022 ✓	N	N			10/19/2022 ✓ 09/19/2022	\$0.00
10/06/2022 ✓					N			\$150.00 ✓
41	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21128-0267 ✓
WTR ANALYSES		09/19/2022 ✓	N	N			10/19/2022 ✓ 09/19/2022	\$0.00
10/06/2022 ✓					N			\$15.00 ✓
42	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21129-0267 ✓
WTR ANALYSES		09/19/2022 ✓	N	N			10/19/2022 ✓ 09/19/2022	\$0.00
10/06/2022 ✓					N			\$45.00 ✓
43	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21062-0267 ✓
WTR ANALYSES		09/16/2022 ✓	N	N			10/16/2022 ✓ 09/16/2022	\$0.00
10/06/2022 ✓					N			\$30.00 ✓
44	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21234-0267 ✓
WTR ANALYSES		09/20/2022 ✓	N	N			10/20/2022 ✓ 09/20/2022	\$0.00
10/06/2022 ✓					N			\$99.22 ✓
45	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21247-0267 ✓
WTR ANALYSES		09/20/2022 ✓	N	N			10/20/2022 ✓ 09/20/2022	\$0.00
10/06/2022 ✓					N			\$700.00 ✓
46	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21250-0267 ✓
WTR ANALYSES		09/20/2022 ✓	N	N			10/20/2022 ✓ 09/20/2022	\$0.00
10/06/2022 ✓					N			\$2,700.00 ✓
47	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21251-0267 ✓
WTR ANALYSES		09/20/2022 ✓	N	N			10/20/2022 ✓ 09/20/2022	\$0.00
10/06/2022 ✓					N			\$75.00 ✓
48	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21256-0267 ✓
WTR ANALYSES		09/20/2022 ✓	N	N			10/20/2022 ✓ 09/20/2022	\$0.00
10/06/2022 ✓					N			\$60.00 ✓



**AP Enter Bills Edit Report**  
**Rubidoux Community Services District (RCSACT)**  
**Batch: AAAARP**

9/30/2022 4:54:35 PM

Page 5

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Check #	Due Date	Discount Date	Invoice #
PO Number		Immediate GL Account			Credit Card	CC Reference #		Payment Date	Discount
GL Date									Total Invoice
65	ELECTRONICS WAREHOUSE / ELECTRONICS WAREH								T-271815
BATTERIES		09/09/2022	N	N			10/09/2022	09/09/2022	\$0.00
10/06/2022					N				\$58.56
66	EMERSON / EMERSON AUTOMATION, US LP								995357
C/2 ANALYZER - THMPS		09/06/2022	N	N			10/06/2022	09/06/2022	\$0.00
10/06/2022					N				\$5,886.18
67	GENESIS PRINTERS / GENESIS PRINTERS								11987
BUS CRDS - VLDZ		09/19/2022	N	N			10/19/2022	09/19/2022	\$0.00
10/06/2022					N				\$107.44
68	INLAND WATER WORKS / INLAND WATER WORKS SU								S1059451.001
SUPPLIES		09/14/2022	N	N			10/14/2022	09/14/2022	\$0.00
10/06/2022					N				\$868.80
69	LILLESTRAND / LILLESTRAND LEADERSHIP CONSUL								7701
CNSLTG - LDDSW		09/15/2022	N	N			10/15/2022	09/15/2022	\$0.00
10/06/2022					N				\$701.25
70	MERIT OIL / MERIT OIL COMPANY								733015
DIESEL FUEL		09/15/2022	N	N			09/30/2022	09/15/2022	\$0.00
10/06/2022					N				\$553.14
71	MERIT OIL / MERIT OIL COMPANY								733029
DIESEL FUEL		09/16/2022	N	N			09/30/2022	09/16/2022	\$0.00
10/06/2022					N				\$451.66
72	SCE / SCE								220700609292713
WTR PMP ENRGY		09/16/2022	N	N			10/06/2022	09/16/2022	\$0.00
10/06/2022					N				\$384.43
73	SCE / SCE								220700044576190
SWR PMP ENRGY		09/16/2022	N	N			10/06/2022	09/16/2022	\$0.00
10/06/2022					N				\$1,217.71
74	SCE / SCE								220700158802582
WTR PMP ENRGY		09/16/2022	N	N			10/06/2022	09/16/2022	\$0.00
10/06/2022					N				\$22,364.43
75	SCE / SCE								220700136714571
SWR PMP ENRGY		09/20/2022	N	N			10/10/2022	09/20/2022	\$0.00
10/06/2022					N				\$3,887.21
76	SCE / SCE								220700179651118
SWR PMP ENRGY		09/20/2022	N	N			10/10/2022	09/20/2022	\$0.00
10/06/2022					N				\$517.33
77	SOCAL TRUCK / SOCAL TRUCKWORKS								12151
R&M TRK		09/12/2022	N	N			10/12/2022	09/12/2022	\$0.00
10/06/2022					N				\$86.00
78	UPS / UNITED PARCEL SERVICE								0000F908W2382
POSTAGE		09/17/2022	N	N			10/17/2022	09/17/2022	\$0.00
10/06/2022					N				\$29.05
79	VULCAN MATERIALS / CALMAT Dba VULCAN MATERI								73397628
COLD MIX		09/07/2022	N	N			10/07/2022	09/07/2022	\$0.00
10/06/2022					N				\$2,284.43
80	WESTERN MUNICIPAL WATER / WESTERN MUNICIPA								IN14167
AUG '22 BRINE		09/15/2022	N	N			10/15/2022	09/15/2022	\$0.00
10/06/2022					N				\$1,079.46



**AP Enter Bills Edit Report**  
**Rubidoux Community Services District (RCSACT)**  
**Batch: AAAARP**

9/30/2022 4:54:35 PM

Page 6

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Check #	Due Date	Discount Date	Invoice #
PO Number		Inv Date	Paid Out	Immediate	Check #		Due Date	Discount Date	Discount
GL Date	Immediate GL Account	Immediate GL Account			Credit Card	CC Reference #		Payment Date	Total Invoice
81	AIRGAS / AIRGAS USA, LLC ✓	09/13/2022 ✓	N	N			10/13/2022 ✓	09/13/2022	9129969629 ✓
CO2 TNKS									\$0.00
10/06/2022 ✓					N				\$197.65 ✓
82	AKELA / AKELA PEST CONTROL INC ✓	09/27/2022 ✓	N	N			10/27/2022 ✓	09/27/2022	013129869 ✓
PEST CNTRL									\$0.00
10/06/2022 ✓					N				\$174.00 ✓
83	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓	09/20/2022 ✓	N	N			10/20/2022 ✓	09/20/2022	CI21263-0267 ✓
WTR ANALYSES									\$0.00
10/06/2022 ✓					N				\$110.00 ✓
84	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓	09/20/2022 ✓	N	N			10/20/2022 ✓	09/20/2022	CI21265-0267 ✓
WTR ANALYSES									\$0.00
10/06/2022 ✓					N				\$36.00 ✓
85	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓	09/20/2022 ✓	N	N			10/20/2022 ✓	09/20/2022	CI21266-0267 ✓
WTR ANALYSES									\$0.00
10/06/2022 ✓					N				\$129.00 ✓
86	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓	09/22/2022 ✓	N	N			10/22/2022 ✓	09/22/2022	CI21515-0267 ✓
WTR ANALYSES									\$0.00
10/06/2022 ✓					N				\$450.00 ✓
87	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓	09/23/2022 ✓	N	N			10/23/2022 ✓	09/23/2022	CI21555-0267 ✓
WTR ANALYSES									\$0.00
10/06/2022 ✓					N				\$150.00 ✓
88	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓	09/23/2022 ✓	N	N			10/23/2022 ✓	09/23/2022	CI21557-0267 ✓
WTR ANALYSES									\$0.00
10/06/2022 ✓					N				\$45.00 ✓
89	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓	09/23/2022 ✓	N	N			10/23/2022 ✓	09/23/2022	CI21558-0267 ✓
WTR ANALYSES									\$0.00
10/06/2022 ✓					N				\$15.00 ✓
90	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓	09/23/2022 ✓	N	N			10/23/2022 ✓	09/23/2022	CI21559-2067 ✓
WTR ANALYSES									\$0.00
10/06/2022 ✓					N				\$30.00 ✓
91	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓	09/26/2022 ✓	N	N			10/26/2022 ✓	09/26/2022	CI21682-0267 ✓
LAB FEES									\$0.00
10/06/2022 ✓					N				\$116.86 ✓
92	DURNEY DON / DURNEY, DON ✓	09/24/2022 ✓	N	N			10/24/2022 ✓	09/24/2022	20220924 ✓
GRDNG/WEED ABTE									\$0.00
10/06/2022 ✓					N				\$3,202.50 ✓
93	FERGUSON / FERGUSON ENTERPRISE INC #1350 ✓	09/14/2022 ✓	N	N			10/14/2022 ✓	09/14/2022	0811639 ✓
SUPPLIES									\$0.00
10/06/2022 ✓					N				\$291.49 ✓
94	HARRINGTON INDUSTRIAL / HARRINGTON INDUSTRI ✓	09/20/2022 ✓	N	N			10/20/2022 ✓	09/20/2022	012M0324 ✓
SUPPLIES									\$0.00
10/06/2022 ✓					N				\$209.19 ✓
95	HOME DEPOT / HOME DEPOT CREDIT SERVICES ✓	09/23/2022 ✓	N	N			10/23/2022 ✓	09/23/2022	023430/1022574 ✓
SUPPLIES/TOOLS									\$0.00
10/06/2022 ✓					N				\$469.68 ✓
96	INFOSEND / INFOSEND, INC ✓	08/31/2022 ✓	N	N			10/27/2022 ✓	08/31/2022	219997.A ✓
AUG BILL PRNT									\$0.00
10/06/2022 ✓					N				\$2,814.78 ✓

**AP Enter Bills Edit Report**  
 Rubidoux Community Services District (RCSACT)  
 Batch: AAAARP

9/30/2022 4:54:35 PM

Page 7

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Due Date	Discount Date	Invoice #
PO Number		Immediate GL Account			Check #		Payment Date	Discount
GL Date					Credit Card	CC Reference #		Total Invoice
97	INFOSEND / INFOSEND, INC. ✓	08/31/2022 ✓	N	N				219997.B ✓
AUG PSTG						10/27/2022 ✓	08/31/2022	\$0.00
10/06/2022 ✓					N			\$1,311.57 ✓
98	INFOSEND / INFOSEND, INC. ✓	09/27/2022 ✓	N	N				221294 ✓
CCR PRNT/MAIL						10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓					N			\$1,071.33 ✓
99	J THAYER / J THAYER COMPANY, INC. ✓	09/27/2022 ✓	N	N				1614483-0 ✓
SUPPLIES						10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓					N			\$655.93 ✓
100	JADTEC SECURITY / JADTEC SECURITY SVCS, INC. ✓	10/01/2022 ✓	N	N				2342642 ✓
MNTORNG FLD OFC						10/11/2022 ✓	10/01/2022	\$0.00
10/06/2022 ✓					N			\$53.85 ✓
101	KH METALS / KH METALS & SUPPLY ✓	09/19/2022 ✓	N	N				0614601-IN ✓
PARTS						10/19/2022 ✓	09/19/2022	\$0.00
10/06/2022 ✓					N			\$11.00 ✓
102	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47365 ✓
WTR CNSLT						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$3,641.00 ✓
103	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47366 ✓
WSTEWTR CNSLT						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$199.00 ✓
104	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47367 ✓
PRETRTMNT						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$9,351.20 ✓
105	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47368 ✓
AGUA/COMM PK 37528						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$21,571.55 ✓
106	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47369 ✓
AGUA/COMM PK 37528						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$21,710.90 ✓
107	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47370 ✓
RIO VISTA						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$101.25 ✓
108	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47371 ✓
AVLN/WTR SWR 36649						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$23,272.69 ✓
109	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47372 ✓
CATERPILLR CT 22503						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$543.75 ✓
110	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47373 ✓
EMRLD RDGE 37640						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$260.00 ✓
111	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47374 ✓
EMRLD RDGE ONSITE						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$3,477.75 ✓
112	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓	09/28/2022 ✓	N	N				47375 ✓
EMRLD RDGE ONSITE						10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓					N			\$707.00 ✓

*44,126.35*

# AP Enter Bills Edit Report

Rubidoux Community Services District (RCSACT)  
Batch: AAAARP

9/30/2022 4:54:35 PM

Page 8

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Due Date	Discount Date	Invoice #
PO Number		Inv Date	Immediate GL Account	Check #	CC Reference #	Due Date	Discount Date	Discount
GL Date		Immediate GL Account		Credit Card		Payment Date		Total Invoice
113	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓							47376 ✓
HALL IND PK SWR		09/28/2022 ✓	N	N		10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓				N				\$1,460.25 ✓
114	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓							47377 ✓
WTR SYSTEM		09/28/2022 ✓	N	N		10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓				N				\$6,716.25 ✓
115	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓							47378 ✓
CCR		09/28/2022 ✓	N	N		10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓				N				\$6,443.50 ✓
116	KRIEGER & STEWART / KRIEGER & STEWART, INC. ✓							47379 ✓
THMPSN VLV CNSLT		09/28/2022 ✓	N	N		10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓				N				\$2,638.00 ✓
117	MERIT OIL / MERIT OIL COMPANY ✓							731221 ✓
GASOLINE		09/08/2022 ✓	N	N		09/23/2022 ✓	09/08/2022	\$0.00
10/06/2022 ✓				N				\$1,998.73 ✓
118	MERIT OIL / MERIT OIL COMPANY ✓							733279 ✓
DIESEL FUEL		09/16/2022 ✓	N	N		10/01/2022 ✓	09/16/2022	\$0.00
10/06/2022 ✓				N				\$553.40 ✓
119	ORANGE COAST / ORANGE COAST PETROLEUM EQI ✓							0266745-IN ✓
FUEL TNK AQMD TST		09/12/2022 ✓	N	N		10/12/2022 ✓	09/12/2022	\$0.00
10/06/2022 ✓				N				\$620.00 ✓
120	ORANGE COAST / ORANGE COAST PETROLEUM EQI ✓							0266809-IN ✓
FUEL TNK RPR		09/12/2022 ✓	N	N		10/12/2022 ✓	09/12/2022	\$0.00
10/06/2022 ✓				N				\$236.38 ✓
121	QUINN CAT / QUINN CAT / MACHINERY ✓							PCA00322928 ✓
R&M TRACTOR		09/13/2022 ✓	N	N		10/13/2022 ✓	09/13/2022	\$0.00
10/06/2022 ✓				N				\$145.46 ✓
122	RAMS / ROGERS, ANDERSON, MALODY & SCOTT, LLV ✓							71270 ✓
PROG BILL 21-22 ADT		08/31/2022 ✓	N	N		09/30/2022 ✓	08/31/2022	\$0.00
10/06/2022 ✓				N				\$22,000.00 ✓
123	RIVERSIDE CNTY DEPT ENVIRONMENTAL / RIVERSIC ✓							IN0458004 ✓
PERMIT 5780 RVRVW		09/08/2022 ✓	N	N		10/08/2022 ✓	09/08/2022	\$0.00
10/06/2022 ✓				N				\$933.00 ✓
124	ROYAL INDUSTRIAL / ROYAL INDUSTRIAL SOLUTION: ✓							6441-1068066 ✓
SUPPLIES		09/16/2022 ✓	N	N		10/16/2022 ✓	09/16/2022	\$0.00
10/06/2022 ✓				N				\$131.36 ✓
125	ROYAL INDUSTRIAL / ROYAL INDUSTRIAL SOLUTION: ✓							6441-1068082 ✓
SUPPLIES		09/16/2022 ✓	N	N		10/16/2022 ✓	09/16/2022	\$0.00
10/06/2022 ✓				N				\$113.39 ✓
126	RING BENDER / RING BENDER LLP ✓							11228 ✓
CITY RVSD APPEAL		09/09/2022 ✓	N	N		10/09/2022 ✓	09/09/2022	\$0.00
10/06/2022 ✓				N				\$35,160.95 ✓
127	SCE / SCE ✓							220700456862263.A ✓
WTR PMP ENRGY		09/27/2022 ✓	N	N		10/17/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$62,812.81 ✓
128	SCE / SCE ✓							220700456862263.B ✓
NO3 PLT PMP ENRGY		09/27/2022 ✓	N	N		10/17/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$20,902.85 ✓

484,054.13

} 220700456862263.A ✓  
\$0.00  
\$62,812.81 ✓  
220700456862263.B ✓  
\$0.00  
\$20,902.85 ✓

**AP Enter Bills Edit Report**  
**Rubidoux Community Services District (RCSACT)**  
**Batch: AAAARP**

9/30/2022 4:54:35 PM

Page 9

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Due Date	Discount Date	Invoice #
PO Number		Immediate GL Account	GL Account	Check #	CC Reference #	Payment Date	Discount	Total Invoice
GL Date				Credit Card				
129	SCE / SCE ✓							220700456862263.C ✓
FLD OFC UTLTY		09/27/2022 ✓	N	N		10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$338.47 ✓
130	THERMAL COOL / THERMAL-COOL, INC. ✓							WO-0020446 ✓
R&M HVAC 5721 MSSN		08/15/2022 ✓	N	N		09/14/2022 ✓	08/15/2022	\$0.00
10/06/2022 ✓				N				\$375.00 ✓
131	ZELDAS / GRISELDA RODRIGUEZ ✓							INVOICE11199 ✓
RCSD TOPS		09/23/2022 ✓	N	N		10/23/2022 ✓	09/23/2022	\$0.00
10/06/2022 ✓				N				\$697.79 ✓
132	AQUA METRIC SALES / AQUA METRIC SALES CO ✓							INV0090880 ✓
3/4" MTRS		09/28/2022 ✓	N	N		10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓				N				\$14,488.07 ✓
133	AQUA METRIC SALES / AQUA METRIC SALES CO ✓							INV0090881 ✓
RADIO HDS		09/28/2022 ✓	N	N		10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓				N				\$9,091.41 ✓
134	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21793-0267 ✓
WTR ANALYSES		09/27/2022 ✓	N	N		10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$1,700.00 ✓
135	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21794-0267 ✓
WTR ANALYSES		09/27/2022 ✓	N	N		10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$300.00 ✓
136	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21796-0267 ✓
WTR ANALYSES		09/27/2022 ✓	N	N		10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$1,350.00 ✓
137	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21797-0267 ✓
WTR ANALYSES		09/27/2022 ✓	N	N		10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$225.00 ✓
138	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21798-0267 ✓
WTR ANALYSES		09/27/2022 ✓	N	N		10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$36.00 ✓
139	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21799-0267 ✓
WTR ANALYSES		09/27/2022 ✓	N	N		10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$55.00 ✓
140	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21800-0267 ✓
WTR ANALYSES		09/27/2022 ✓	N	N		10/27/2022 ✓	09/27/2022	\$0.00
10/06/2022 ✓				N				\$129.00 ✓
141	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21931-0267 ✓
QTRLY SMPLNG		09/28/2022 ✓	N	N		10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓				N				\$557.86 ✓
142	BABCOCK E S SONS INC / BABCOCK, E S & SONS, IN ✓							CI21932-0267 ✓
WTR ANALYSES		09/28/2022 ✓	N	N		10/28/2022 ✓	09/28/2022	\$0.00
10/06/2022 ✓				N				\$75.00 ✓
143	BPS B'S POOL SUPPLIES / B.P.S. B's POOL SUPPLIES ✓							115181 ✓
SODIUM BISULFITE		07/01/2022 ✓	N	N		07/31/2022 ✓	07/01/2022	\$0.00
10/06/2022 ✓				N				\$6,053.59 ✓
144	MUNKSGAARD DBA CENTER ELECT / MUNKSGAARD ✓							10290 ✓
PUMPS NO3 PLT		09/14/2022 ✓	N	N		10/14/2022 ✓	09/14/2022	\$0.00
10/06/2022 ✓				N				\$2,786.66 ✓

**AP Enter Bills Edit Report**  
**Rubidoux Community Services District (RCSACT)**  
**Batch: AAAARP**

9/30/2022 4:54:35 PM

Page 10

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Due Date	Discount Date	Invoice #
PO Number		Immediate GL Account	GL Account	Check #	CC Reference #	Payment Date	Discount	Total Invoice
GL Date				Credit Card				
145	MUNKSGAARD DBA CENTER ELECT / MUNKSGAARD ✓	09/14/2022 ✓	N	N		10/14/2022 ✓	09/14/2022	10291 ✓
	PERRONE PMP							\$0.00
10/06/2022 ✓				N				\$621.43 ✓
146	MUNKSGAARD DBA CENTER ELECT / MUNKSGAARD ✓	09/14/2022 ✓	N	N		10/14/2022 ✓	09/14/2022	10284 ✓
	INSTALL CAMERAS							\$0.00
10/06/2022 ✓				N				\$902.32 ✓
147	MUNKSGAARD DBA CENTER ELECT / MUNKSGAARD ✓	09/14/2022 ✓	N	N		10/14/2022 ✓	09/14/2022	10285 ✓
	LIGHT RPRS							\$0.00
10/06/2022 ✓				N				\$186.56 ✓
148	MUNKSGAARD DBA CENTER ELECT / MUNKSGAARD ✓	09/14/2022 ✓	N	N		10/14/2022 ✓	09/14/2022	10283 ✓
	SCADA RPR							\$0.00
10/06/2022 ✓				N				\$614.76 ✓
149	MUNKSGAARD DBA CENTER ELECT / MUNKSGAARD ✓	09/14/2022 ✓	N	N		10/14/2022 ✓	09/14/2022	10287 ✓
	MSSN BOOSTER							\$0.00
10/06/2022 ✓				N				\$283.34 ✓
150	MUNKSGAARD DBA CENTER ELECT / MUNKSGAARD ✓	09/14/2022 ✓	N	N		10/14/2022 ✓	09/14/2022	10289 ✓
	LIGHTING							\$0.00
10/06/2022 ✓				N				\$156.33 ✓
151	MUNKSGAARD DBA CENTER ELECT / MUNKSGAARD ✓	09/14/2022 ✓	N	N		10/14/2022 ✓	09/14/2022	10288 ✓
	THMPSN C/2 PMPS							\$0.00
10/06/2022 ✓				N				\$9,499.15 ✓
152	MUNKSGAARD DBA CENTER ELECT / MUNKSGAARD ✓	09/14/2022 ✓	N	N		10/14/2022 ✓	09/14/2022	10286 ✓
	ANALYZER SIGNALS							\$0.00
10/06/2022 ✓				N				\$991.69 ✓
153	CUBICLE / CUBICLE AND OFFICE, INC ✓	09/09/2022 ✓	N	N		09/09/2022 ✓	09/09/2022	1945 ✓
	CHAIRS							\$0.00
10/06/2022 ✓				N				\$269.35 ✓
154	EAGLE / EAGLE ROAD SVC & TIRE ✓	09/20/2022 ✓	N	N		10/20/2022 ✓	09/20/2022	1-193795 ✓
	R&M BKHOE							\$0.00
10/06/2022 ✓				N				\$190.20 ✓
155	EPIC / EPIC ENGINEERS ✓	07/31/2022 ✓	N	N		08/30/2022 ✓	07/31/2022	6480 ✓
	TOPO SURVEY 5473							\$0.00
10/06/2022 ✓				N				\$9,750.00 ✓
156	EVERSOFT / EVERSOFT ✓	10/01/2022 ✓	N	N		10/16/2022 ✓	10/01/2022	R2294606 ✓
	SFTNR RNTL							\$0.00
10/06/2022 ✓				N				\$805.44 ✓
157	FERGUSON / FERGUSON ENTERPRISE INC #1350 ✓	09/19/2022 ✓	N	N		10/19/2022 ✓	09/19/2022	0812073 ✓
	SUPPLIES							\$0.00
10/06/2022 ✓				N				\$95.53 ✓
158	FERGUSON / FERGUSON ENTERPRISE INC #1350 ✓	09/20/2022 ✓	N	N		10/20/2022 ✓	09/20/2022	0812160 ✓
	PAINT							\$0.00
10/06/2022 ✓				N				\$96.05 ✓
159	GRAINGER / GRAINGER ✓	09/28/2022 ✓	N	N		10/28/2022 ✓	09/28/2022	9460916522 ✓
	WISE							\$0.00
10/06/2022 ✓				N				\$196.91 ✓
160	HARRINGTON INDUSTRIAL / HARRINGTON INDUSTRIAL ✓	09/19/2022 ✓	N	N		10/19/2022 ✓	09/19/2022	012M0298 ✓
	PARTS							\$0.00
10/06/2022 ✓				N				\$594.36 ✓

**AP Enter Bills Edit Report**  
**Rubidoux Community Services District (RCSACT)**  
**Batch: AAAARP**

9/30/2022 4:54:35 PM

Page 11

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Due Date	Discount Date	Invoice #
PO Number		Immediate GL Account			Check #		Payment Date	Discount
GL Date					Credit Card	CC Reference #		Total Invoice
161	HARRINGTON INDUSTRIAL / HARRINGTON INDUSTRI	09/21/2022 ✓	N	N			10/21/2022 ✓ 09/21/2022	012M0344 ✓ \$0.00
10/06/2022 ✓					N			\$10,584.99 ✓
162	HARRINGTON INDUSTRIAL / HARRINGTON INDUSTRI	09/22/2022 ✓	N	N			10/22/2022 ✓ 09/22/2022	012M0370 ✓ \$0.00
10/06/2022 ✓					N			\$207.41 ✓
163	HOME DEPOT / HOME DEPOT CREDIT SERVICES ✓	09/27/2022 ✓	N	N			10/27/2022 ✓ 09/27/2022	027458/7030307 ✓ \$0.00
10/06/2022 ✓					N			\$99.50 ✓
164	INLAND WATER WORKS / INLAND WATER WORKS SU ✓	09/27/2022 ✓	N	N			10/27/2022 ✓ 09/27/2022	S1059068.001 ✓ \$0.00
10/06/2022 ✓					N			\$1,305.00 ✓
165	KH METALS / KH METALS & SUPPLY ✓	09/16/2022 ✓	N	N			10/16/2022 ✓ 09/16/2022	061440-IN ✓ \$0.00
10/06/2022 ✓					N			\$309.88 ✓
166	MASTER'S / MASTER'S SERVICES (GLACIER) ✓	09/28/2022 ✓	N	N			10/28/2022 ✓ 09/28/2022	0000000569538 ✓ \$0.00
10/06/2022 ✓					N			\$78.00 ✓
167	MCCROMETER / MCCROMETER INC. ✓	09/30/2022 ✓	N	N			10/30/2022 09/30/2022	585875 ✓ \$0.00
10/06/2022 ✓					N			\$21,953.37 ✓
168	MERIT OIL / MERIT OIL COMPANY ✓	09/14/2022 ✓	N	N			09/29/2022 ✓ 09/14/2022	732507 ✓ \$0.00
10/06/2022 ✓					N			\$1,445.38 ✓
169	QUINN CAT / QUINN CAT / MACHINERY ✓	09/16/2022 ✓	N	N			10/16/2022 ✓ 09/16/2022	WOG00014401 ✓ \$0.00
10/06/2022 ✓					N			\$551.30 ✓
170	SCAQMD / SCAQMD ✓	09/16/2022 ✓	N	N			11/16/2022 ✓ 09/16/2022	4062180 ✓ \$0.00
10/06/2022 ✓					N			\$2,147.75 ✓
171	SCAQMD / SCAQMD ✓	09/16/2022 ✓	N	N			11/16/2022 ✓ 09/16/2022	4065851 ✓ \$0.00
10/06/2022 ✓					N			\$151.85 ✓
172	STEPSAVER / STEP-SAVER CA.LLC ✓	09/21/2022 ✓	N	N			10/21/2022 ✓ 09/21/2022	CT424306 ✓ \$0.00
10/06/2022 ✓					N			\$5,079.50 ✓
173	TRI-CO DISPOSAL INC / TRI-CO DISPOSAL, INC ✓	09/30/2022 ✓	N	N			10/30/2022 ✓ 09/30/2022	090822_092922.A ✓ \$0.00
10/06/2022 ✓					N			\$69,419.07 ✓
174	TRI-CO DISPOSAL INC / TRI-CO DISPOSAL, INC ✓	09/30/2022 ✓	N	N			10/30/2022 ✓ 09/30/2022	090822_092922.B ✓ \$0.00
10/06/2022 ✓					N			\$203,717.15 ✓
175	TRI-CO DISPOSAL INC / TRI-CO DISPOSAL, INC ✓	09/30/2022 ✓	N	N			10/30/2022 ✓ 09/30/2022	090822_092922.C ✓ \$0.00
10/06/2022 ✓					N			(\$9,024.48) ✓
176	TRI-CO DISPOSAL INC / TRI-CO DISPOSAL, INC ✓	09/30/2022 ✓	N	N			10/30/2022 ✓ 09/30/2022	090822_092922.D ✓ \$0.00
10/06/2022 ✓					N			(\$5,975.84) ✓

*\$255,135.96*

090822\_092922.A ✓  
\$69,419.07 ✓  
090822\_092922.B ✓  
\$203,717.15 ✓  
090822\_092922.C ✓  
(\$9,024.48) ✓  
090822\_092922.D ✓  
\$0.00  
(\$5,975.84) ✓

**AP Enter Bills Edit Report**  
 Rubidoux Community Services District (RCSACT)  
 Batch: AAAARP

9/30/2022 4:54:35 PM

Page 12

Tr. #	Vendor	Inv Date	Paid Out	Immediate	Credit Card Vendor	Due Date	Discount Date	Invoice #
PO Number		Inv Date	Immediate GL Account	Check #	CC Reference #	Payment Date		Discount
GL Date								Total Invoice
177	TRI-CO DISPOSAL INC / TRI-CO DISPOSAL, INC ✓							090822_092922.E ✓
BILLING FEE		09/30/2022 ✓	N	N		10/30/2022	09/30/2022	\$0.00
10/06/2022 ✓					N			(\$3,000.00) ✓
<b>Grand Totals</b>								
Total Direct Expense:								\$727,144.12
Total Direct Expense Adj:								(\$18,322.49) Ⓟ
Total Non-Electronic Transactions:								\$708,821.63 Ⓟ

**Report Summary**

Report Selection Criteria  
 Report Type: Condensed  
 Transaction Number: Start      End

① 418,322.49  
 18,000.32 Tri-Co  
 322.17 Chase  
18,322.49  
0.00

② \$ 708,821.63  
 709,001.63 x Per Sch  
270.00 Union

*jm*  
 10/4/22

6. ACKNOWLEDGEMENTS – THIS IS THE TIME FOR MEMBERS  
OF THE PUBLIC TO ADDRESS THE BOARD ON ANY NON-  
AGENDA MATTER.



7. CORRESPONDENCE AND RELATED INFORMATION

8. MANAGER'S REPORT (Second Meeting each Month)

- a) Operations Report
- b) Emergency and Incident Report
- c) Follow up to questions at prior Board Meeting and other updates

9. RUBIDOUX COMMUNITY SERVICES DISTRICT COST OF SERVICE  
STUDY UPDATE AND SCHEDULE:

**DM 2022-88**

# Rubidoux Community Services District

## Board of Directors

Hank Trueba Jr., President  
Bernard Murphy, Vice-President  
Armando Muniz  
F. Forest Trowbridge  
John Skerbelis

**General Manager**  
Jeffrey D. Sims



---

Water Resource Management    Refuse Collection    Street Lights    Fire / Emergency Services    Weed Abatement

**DIRECTORS MEMORANDUM 2022-88**

October 6, 2022

**To:**            Rubidoux Community Services District  
                  Board of Directors

**Subject:**    Rubidoux Community Services District Cost of Service Study Update and Schedule

## BACKGROUND:

Periodically utilities like Rubidoux Community Services District (“District”) perform a cost of services study (“COSS”) to evaluate needed revenue against anticipated expenses. This effort provides the nexus to establish proposed rates and fees charged. In 2019 the District completed its last COSS and adopted a five-year rate plan after proper notice and conducting of a public hearing consistent with Proposition 218 requirements.

Since the 2019 COSS, staff has identified substantive issues related to the District’s water and sewer enterprises. These include in part added treatment expense for PFAS contaminant removal, and major maintenance/asset replacement costs associated with both enterprises. These identified expenses create added revenue requirements unaccounted for in the current five-year rate plan. To address, approximately a year ago, staff began the process of updating the District COSS with a goal of adopting a new five-year rate plan. Below is a table showing the schedule of events done to date and going forward:

Date	Event
10/7/2021	Board Authorized Hire of Water Resources Economics to assist with Rate Study process
10/20/2021	Issued RFP for Cost-of-Service Study
12/3/2021	Proposal Due
12/15/2021	Interviewed Prospective Consultants
12/22/21	Selected / Negotiated with IB Consulting
1/6/2022	Board Approved IB Consulting
2/9/2022	Kick off meeting with IB Consulting - Staff and WRE

3/17/2022	Board Workshop - Rates 101 Workshop
4/21/2022	Board Workshop - Financial Planning and Reserves Workshop
6/16/2022	Board Workshop – Long-Term Financial Plans Workshop
9/14/2022	Board Workshop – Long-Term Financial Plans and Proposed Rates Workshop
Next Steps	
10/20/2022	Board Meeting - Receive Administrative Report on the Rate Study / Issue Prop 218 Notice
12/15/2022	Public Hearing on Adopting Rates
July-23	Rates Implemented

IB Consulting has assisted the District with the COSS and to date has held four Board workshops to keep the Board apprised of the COSS process and of the proposed rate plan.

This Director Memorandum is informational only. The Board of Directors will on October 20, 2022, receive the Administrative Report supporting the proposed rate plan and authorizing the Proposition 218 Notice. The public hearing notice for Prop 218 requires the Administrative Report shall be posted, and the public hearing noticed a minimum of 45-days prior to the public hearing date. To be able to hold the public hearing on December 15, 2022, it is staff’s intent to have IB Consulting present the Administrative Report supporting the proposed rates – water enterprise, sewer enterprise, and drought rates on October 20, 2022.

**RECOMMENDATION:**

Informational only, no action recommended.

Respectfully,



JEFFREY D. SIMS, P. E.  
General Manager

10. CONSIDERATION TO ADOPT RESOLUTION NO. 2022-898, A  
RESOLUTION REGARDING THE DISPOSAL OF SURPLUS DISTRICT  
PERSONAL PROPERTY:

**DM 2022-89**

# Rubidoux Community Services District

## Board of Directors

Hank Trueba Jr., President  
Bernard Murphy, Vice-President  
Armando Muniz  
F. Forest Trowbridge  
John Skerbelis



## General Manager

Jeffrey D. Sims

---

Water Resource Management    Refuse Collection    Street Lights    Fire / Emergency Services    Weed Abatement

## DIRECTORS MEMORANDUM 2022-89

October 6, 2022

**To:** Rubidoux Community Services District  
Board of Directors

**Subject:** Consideration to Adopt Resolution No. 2022-898, A Resolution Regarding the Disposal of Surplus District Personal Property

### BACKGROUND:

Pursuant to Water Code Section 71690, the Rubidoux Community Services District ("District") is authorized to hold, use, enjoy, lease, or dispose of real and personal property of every kind. The District does not routinely surplus real property due to the expectation of future development and the anticipated need for additional water, sewer, and/or fire infrastructure. Real property is generally understood to consist of owned property, grants of easements, or licenses in favor of the District.

The District regularly purchases personal property based upon the needs of the District and its staff. Personal property consists of equipment and materials purchased by the District to enable the District to accomplish its mission. Over the years, as equipment becomes worn, outdated, inadequate, or near the end of its useful life, the District will replace the personal property and surplus the existing. It has been District practice to identify, catalog, and store unused property until there is an accumulation of equipment and materials where storage is no longer practical and surplus is necessary. This is accomplished via Director's Memorandum at a regularly scheduled Board meeting.

The District has never adopted via resolution a formal policy establishing procedures under which the District may dispose of surplus personal property. District staff believes adopting a resolution, establishing specific surplus personal property criteria and parameters is a necessary and prudent business practice. This will alleviate the administrative burden of preparing new Director's Memorandums each time the District intends to surplus personal property.

Staff recommends the Board consider and adopt Resolution No. 2022-898, "A Resolution Regarding the Disposal of Surplus District Personal Property." Resolution No. 2022-898 addresses the following:

- Authority to dispose of surplus personal property
- Maximum values for which personal property may be surplus under the Resolution
- Methods in which personal property may be surplus
- Prohibited participation

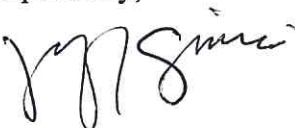
**Financial Considerations**

Substantially all District personal property utilized to the end of its useful life will likely have minimal to no salvage value with the exception being District vehicles. It has been District practice to surplus aged vehicles to dealerships for trade-in credits against new vehicle purchases.

For monies received on capitalized assets, the surplus sales price in excess of the net book value (original cost – accumulated depreciation) will be recorded as a gain to the respective fund “carrying” the asset. Alternatively, a capitalized asset sold for less than its current net book value will be recorded as a loss on the District’s General Ledger. Monies collected from surplus of non-capitalized assets, including scrap metals, will be recorded as other income in its respective fund.

**RECOMMENDATION:**

Staff recommends the Board of Directors adopt Resolution No. 2022-898, A Resolution Regarding the Disposal of Surplus District Personal Property.

Respectfully,  
  
JEFFREY D. SIMS, P. E.  
General Manager

Attachment: Resolution No. 2022-898



**RESOLUTION NO. 2022-898**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
RUBIDOUX COMMUNITY SERVICES DISTRICT REGARDING THE  
DISPOSAL OF SURPLUS DISTRICT PERSONAL PROPERTY**

**WHEREAS**, pursuant to Water Code Section 71690, the Rubidoux Community Services District (the “District”) is authorized to hold, use, enjoy, lease, or dispose of real and personal property of every kind; and

**WHEREAS**, from time-to-time personal property, such as equipment, formerly necessary for District operations becomes outdated, worn-out, unnecessary, or otherwise surplus to District needs; and

**WHEREAS**, the Board of Directors desires to adopt this Resolution in order to establish procedures under which the District may dispose of surplus District personal property.

**NOW, THEREFORE BE IT RESOLVED AND ORDERED BY THE BOARD OF DIRECTORS OF THE RUBIDOUX COMMUNITY SERVICES DISTRICT THAT:**

**Section 1. Authority to Dispose of Surplus Personal Property.** The authority and powers set forth herein shall be exercised by the General Manager or their designee (collectively referred to herein as the “General Manager”) to sell such personal property, such as equipment, at prices, terms and conditions that are determined to be the most efficient and economical means and pursuant to the following procedures. Items that may be designated as surplus personal property may include any items of District property including, but not limited to, machinery, motor vehicles, furniture, supplies, metals, or other equipment owned by the District.

**Section 2. Value of Surplus Personal Property is Less Than \$10,000.** In all cases where the estimated value of surplus personal property is less than ten thousand (\$10,000), the General Manager may sell or otherwise dispose of such surplus personal property by any of the following methods:

- (a) Sealed bid or public auction. The procedure for conducting a sale by means of sealed bid or public auction shall be determined by the General Manager providing, however, that the following are included in such procedure:
  - i. At least one (1) notice, three (3) days before the sale, shall be posted in three (3) public places in the District, containing a general description of the type of property to be sold and the time and place of such bid opening or auction;
  - ii. The terms of all sales shall be cash;
  - iii. The sale by sealed bid or auction shall be to the highest responsible bidder; and
  - iv. A receipt shall be given to the purchaser.

In conducting an auction, the General Manager may contract for professional auction services. The minimum bid price shall be set to recover as much of the District's administrative costs as possible regarding the bid process and sale.

- (b) Sale in open market. For sale of surplus personal property in the open market, the General Manager shall make an investigation of the market conditions of personal property of the type declared surplus and determine the fair market value for all surplus property, plus the District's administrative costs regarding advertising and related costs. The General Manager may then sell the surplus property by advertising in the most appropriate means which, in their opinion, will bring the greatest number of potential purchasers. A notice of the sale shall be posted in three (3) places, at least three (3) days before the sale, which notice shall set forth:
- i. The day and time it shall begin;
  - ii. The number of days it is to be continued if it is to last more than one (1) day;
  - iii. The place where the articles may be examined;
  - iv. The place where the purchase price is to be paid and the property delivered; and
  - v. A general description of the type of property being sold.

The terms of all such sales shall be cash in the amount of the full purchase price. The General Manager shall give a receipt to the purchaser of such property and keep a copy for the files.

- (c) Internet auction sale. The General Manager may determine the fair market value of surplus personal property and utilize an internet auction service to sell such property. Notice of sale/auction of surplus personal property shall be posted on the District's website and at the District office. In all cases, the minimum bid price or sale price shall be based on the fair market value of the items to be sold and shall be set to recover as much as possible of the District's administrative costs regarding the internet auction and sale of surplus personal property.
- (d) Report to the Board. Prior to implementing the procedures set forth in this Resolution, the General Manager shall report to the Board the following items:
- i. Motor vehicles;
  - ii. Items which had an original purchase price of \$10,000 or more; and
  - iii. Any other items the Board may request to be notified of from time-to-time.

Unless otherwise determined by the Board, said reporting and notification shall be for information purposes only and shall not constitute a requirement of prior Board approval before the General Manager may proceed with the sale and disposition pursuant to this Resolution.

**Section 3. Value of Surplus Property is \$10,000 or Greater.** In all cases where the estimated value of surplus personal property is ten thousand dollars (\$10,000) or greater, the surplus personal property will be sold or otherwise disposed of as follows. The Board, by resolution, may make the following findings and determinations:

- (a) That certain personal property held by the District is no longer necessary to be retained for the uses or purposes of the District, and is not anticipated to become necessary to the District in the future;
- (b) That said property is therefore declared surplus; and
- (c) That the General Manager or designee shall then proceed to sell or otherwise dispose of said property in accordance with Resolution No. 2022-898 Regarding Disposal of Surplus District Property.

**Section 4. Trade-In Surplus Personal Property.** Notwithstanding any provisions of this Resolution for the sale of surplus personal property in the open market or any auction, the General Manager may trade in surplus personal property with an amount they determine to be reasonable, to be allowed toward the purchase of a similar type of personal property. Typical situations where this might apply might be in the disposal of used motor vehicles and other machinery and equipment for which trade-ins are commonly permitted by the manufacturer.

**Section 5. Donation of Surplus Personal Property with Minimal or No Salvage Value.** In all cases where the estimated value of surplus personal property has minimal or no salvage value, the General Manager may donate such personal property to non-profit groups and organizations. The General Manager shall ascertain donees through a list generated from applications filed by interested non-profits. Publication of available surplus property will be made to the public to provide an ongoing opportunity for various non-profits to apply. Although the District recognizes that non-profits aligning with the District's mission will receive priority for the donation of District's surplus property, efforts will be made to rotate donations equitably among the listed non-profit groups and organizations.

**Section 6. Sale of Unserviceable Junk or Scrap Personal Property.** When any surplus personal property is deemed to be unserviceable, junk or scrap, or otherwise no longer suitable for its original purpose, the General Manager shall dispose of such surplus personal property by destruction, trade, or sale of the property at the best competitive price available in the open market without regard to the other provisions of this Resolution.

**Section 7. Prohibited Participation.** To avoid conflict-of-interest issues, as well as the appearance of any conflict-of-interest issues, no sale or other disposition shall be made hereunder to a District Board member, employee, officer, consultant, or to any member of the immediate family of any such person. However, the Board may determine, in its sole discretion, to permit bids and/or sales to employees in the case of particular sales of personal property. Any such determination shall be made by resolution and shall be subject to applicable laws, rules, and regulations. Such legal requirements include, but are not necessarily limited to, the restriction that

any employee who participated in, or otherwise influenced, the determinations involved in the sale shall not be permitted to participate in said sale.

**Section 8. Resolution Shall be Controlling.** This Resolution shall be effective upon adoption and shall be deemed to be controlling over any other policy, rule or regulation which may be contrary to the provisions of this Resolution. .

**APPROVED AND ADOPTED** by the Board of Directors of the Rubidoux Community Services District at a meeting thereof on the 6th day of October 2022, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

---

Hank Trueba, Jr., President  
Rubidoux Community Services District

(Seal)

**ATTEST:**

---

Jeffrey Sims, General Manager  
Rubidoux Community Services District

11. CONSIDER AWARD OF PROFESSIONAL SERVICES CONTRACT TO  
WEBB AND ASSOCIATES FOR THE DESIGN OF THE AVALON  
STREET SEWER FROM RAYE TO MISSION BLVD.:

**DM 2022-90**

# Rubidoux Community Services District

## Board of Directors

Hank Trueba Jr., President  
Bernard Murphy, Vice-President  
Armando Muniz  
F. Forest Trowbridge  
John Skerbelis

**General Manager**  
Jeffrey D. Sims



---

Water Resource Management    Refuse Collection    Street Lights    Fire / Emergency Services    Weed Abatement

**DIRECTORS MEMORANDUM 2022-90**

October 6, 2022

**To:**            Rubidoux Community Services District  
                  Board of Directors

**Subject:**    Consider Award of Professional Services Contract to Webb and Associates for the Design of the Avalon Street Sewer from Raye Street to Mission Blvd.

## **BACKGROUND:**

There are two developments on the northeast side of the 60 Freeway under active development by Century Communities and Highpointe Development (collectively, the Developers). These new developments will create new sewer flows proposed to be collected by a new sewer under design and construction along Avalon Street from the intersection of Alta Street and Avalon Street under the 60 Freeway to Raye Street. This sewer is being constructed under a previous reimbursement agreement between Century Communities and the District.

Once the sewer flows from the Developers is south of the 60 Freeway in Avalon Street the path of travel will be through existing sewer piping in Raye Street to Pontiac Street to a connection at the intersection of Pontiac Street and Mission Blvd. This flow path will only allow a limited amount of new development sewer flow due to size, slope, and current flows within the existing pipes. Once the limited amount of flow is reached, new master planned sewer improvements are required.

The Rubidoux Community Services District ("District") in its 2022 Wastewater Master Plan (WWMP) shows new sewer pipeline in Avalon Street between Raye Street and 34<sup>th</sup> Street, and from the intersection of Avalon Street and Mission Blvd northeasterly about 1,000 lineal feet in Avalon Street. This is a change from the prior 2015 WWMP. In the 2015 WWMP the District proposed new sewer pipeline being built in Pontiac Street between 34<sup>th</sup> Street and Mission Blvd. to handle sewer flows from the Developers developments north of the 60 Freeway. During preparation of the 2022 WWMP it was decided to move this proposed master planned sewer pipeline in Pontiac Street to Avalon Street as Pontiac Street was recently repaved by the City of Jurupa Valley, and due to construction difficulties expected in a narrow street, with on-street parking and narrow lot widths. Installing new sewer pipeline in Avalon Street should be less difficult.

Webb and Associates (Webb) prepared the District's 2022 WWMP. Webb also reviewed actual monitored sewer flow rates along Avalon Street to compare with the sewer system hydraulic model and provide recommendations of when the existing sewer piping in Pontiac Street would be exceeded and thus triggering the need to build the proposed master planned sewer in Avalon Street. Webb's analysis concluded up to 140 (First Trigger) houses could flow to Pontiac Street sewer until the sewer piping in would exceed safe flow capacity. When sewer flows exceed a pipelines' limit sewer can discharge through a manhole lid which is a condition the District must avoid. Webb's hydraulic analysis further concluded once an additional 119 (259 total, Second Trigger) houses from these developments are connected to the Avalon Street sewer, the existing sewer pipeline in Avalon Street near Mission Blvd. would be similarly impacted in a negative way.

The new sewer and replacement sewer in Avalon Street needs to be designed now so the plans are ready for construction, and construction can be completed before these new development connection trigger limits occur. The Developers of these tracts will be conditioned to build the new sewer on behalf of the District. As this work is in the District's 2022 WWMP, the District anticipates entering into reimbursement agreements with the constructing Developer(s) and credit the cost of the construction of the new sewer against Sewer Capacity Fees due for the development.

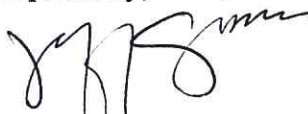
The District requested proposals from three consultants: Webb, K&S, and TKE Engineers (TKE). TKE was non-responsive and of the two other consultants, Webb's proposal at \$59,003 was more competitive than K&S' proposal at \$75,000. Both Webb and K&S do extensive work for the District and are capable at providing design services to the District for this sewer. As both are considered competent and capable, Staff recommends having Webb perform the design services for this project for the District.

**RECOMMENDATIONS:**

Staff recommends the Board of Directors consider authorizing the General Manager to:

1. Transfer \$59,003 from the Sewer Reserve Fund to the Sewer Capital Improvement Fund for preparation of the plan to construct a new sewer and replace an existing sewer in Avalon Street.
2. Authorize the General Manager to sign a Task Order in the amount of \$59,003 with Webb and Associates to prepare the plans.

Respectfully,



JEFFREY D. SIMS, P. E.  
General Manager

Attach:

1. Webb and Associates Proposal Dated September 23, 2022
2. Krieger & Stewart Engineers Proposal Dated June 22, 2022
3. Wastewater Master Plan Excerpts showing the Avalon Sewer Project



WEBB Proposal: 015139

**Corporate Headquarters**  
3788 McCray Street  
Riverside, CA 92506  
951.686.1070

**Palm Desert Office**  
74967 Sheryl Avenue  
Palm Desert, CA 92260  
951.686.1070

**Murrieta Office**  
41870 Kalmia Street #160  
Murrieta, CA 92562  
T: 951.686.1070

September 23, 2022

Sent Via Email to [TBeckwith@rcsd.org](mailto:TBeckwith@rcsd.org)

Mr. Ted Beckwith, P.E.  
Director of Engineering  
**RUBIDOUX COMMUNITY SERVICES DISTRICT**  
3590 Rubidoux Blvd.  
Jurupa Valley, CA 92509

RE: Proposal for Engineering Design of Avalon Sewer Main

Dear Mr. Beckwith:

Pursuant to the District's request, we are providing this proposal to design a proposed Avalon Sewer for the proposed master planned facility required to support near term development.

### **PROJECT UNDERSTANDING**

It is our understanding that the District requires an engineering design for the proposed Avalon Sewer Main. The proposed sewer main will be located on Avalon Street between the existing 12-in sewer at Raye Street and continue southwesterly approximately 720 lf to 34<sup>th</sup> Street and connect to an existing 8-in diameter sewer at that location. In addition, portions of the existing 8-in sewer southwest of this intersection to Mission Blvd will need to be upsized to 12-in diameter to support near term development in the area. At least one segment of the 8-in sewer is flat enough that the manholes may surcharge at ultimate build-out. Webb will coordinate with RCSD staff to determine what portions of this 8-in sewer will be designed as a 12-in sewer (up to 1,520 lf) and what portions of the 8-in sewer will be left as is.

### **SCOPE OF WORK**

#### **Task 1. Survey and Utility Research**

The research involved in obtaining right-of-way and easement documents is crucial for determining the horizontal constraints of the proposed facilities within the public right-of-way. The information gathered will be utilized by the project's licensed land surveyor in determining the basis for the project's survey control.

WEBB in-house survey crews will field collect surface features for utilities within the project area including valve cans, manholes, vaults, gutters, and storm drain catch basins. The following will be provided as part of this service:

- a. Prepare horizontal control calculations for street
- b. Prepare survey control map including centerline and right-of-way.



- c. Field locate existing surface features; no aerial topography will be provided.

We will then contact the utility companies to obtain atlas maps of their facilities and locations, size and depth of the facilities within the project area. Our Team will review the project area in detail looking for additional evidence of underground utilities, such as cut pavement and risers. All Utility information received will then be added to the project base maps. We have included a budget for four (4) potholes in the budget to be completed by our potholing sub-consultant. Field verification of all utilities will be specified in the contract documents to be completed by the contractor prior to any construction activities to avoid any future contractor crew down time while a resolution is determined.

## **Task 2. Preliminary Design**

WEBB will prepare a conceptual sewer plan for both the proposed new segment of pipeline between Raye Street and 34<sup>th</sup> Street and the existing sewer, including either relocating the impacted portions of the 8-in sewer or replacing those sections in the same location. Various construction methods will be explored including pipe bursting. WEBB will coordinate with the City of Jurupa Valley for encroachment permit and traffic control requirements. WEBB will confirm the facility sizing and hydraulic capability of the system. A conceptual cost estimate will be prepared at this time.

## **Task 3. Final Design**

3.1 Design Plans: WEBB will prepare detailed design plans in accordance with the approved preliminary design, the District's and City Standards. WEBB will prepare 90%, 100% and Final Design plans. Design review workshops will be conducted with the District following at the conceptual, 90% and 100% submittals, (see Task 5). We anticipate the following plans:

- Title Sheet
- Index Map, General and Project Notes, Abbreviations and Legend
- Three plan and profile sheets if the entire sewer is replaced
- One Detail Sheet

3.2 Connection Details: WEBB will prepare connection details as required.

3.3 Estimate of Probable Construction Cost: WEBB will prepare an estimate of probable construction cost presented as an Excel spreadsheet at each design submittal. The final cost estimate will be in accordance with the bid schedule and schedule of values.

3.4 Permitting Support: WEBB will coordinate with District staff on permitting and provide all project documentation needed for permit submittals including permit applications. Permit or agency review anticipated for this project is with the City of Jurupa Valley. Other permits may be identified during the course of the project. WEBB anticipates meeting with the City of Jurupa

Valley regarding the conceptual design. Webb will continue to coordinate with both the District and the City throughout plan approval.

3.5 Specifications: Contract Specifications: WEBB will prepare project specifications utilizing the District's most current front-end bidding documents and supplement the District's existing technical specifications as required.

3.6 QA/QC: WEBB will perform the appropriate QA/QC reviews of the plans and specifications at each stage of the design.

3.7 CEQA: WEBB will prepare a notice of exemption for the project. If it is determined that a more detailed CEQA document is required, such as a mitigated negative declaration, additional budget will be necessary.

#### **Task 4. Bid Support**

4.1 Pre-Bid Meeting: WEBB will attend the pre-bid meeting and answer questions from potential bidders.

4.2 Bid Interpretation: WEBB will respond to questions and RFIs from potential bidders via addendum. WEBB will prepare up to two (2) addenda as needed. WEBB will review bids in conformance to the requirements. If contractor's bid values deviate significantly from the estimate of probable construction cost, WEBB will provide an analysis of the deviation.

#### **Task 5. Project Management**

This task provides for the effort to manage the project including budget, schedule, staff, as well as regular internal meetings, and invoicing. Our budget includes a kick off meeting, and three design review/coordination meetings

#### **Deliverables**

- Preliminary Design and Cost Estimate.
- 90% and 100% plans, specifications and cost estimates for District review.
- Final contract documents for bidding purposes
- Addenda

#### **Additional Services**

Services which are not specifically identified herein as services to be performed by WEBB are considered Additional Services for the purposes of this Proposal. The District may request WEBB to perform services which are additional services. WEBB will perform such additional services upon execution of an amendment to the Original Agreement setting forth the scope, schedule and

fee for such additional services. WEBB will also provide prior notice to the District, and obtain acceptance from same, before performing work outside the contract work scope and thereby contract budget amount.

**PROJECT TEAM**

The WEBB primary project team members are as follows:

Project Manager: Brad Sackett, PE  
Project Engineer: Sinnaro Yos, PE  
QA/QC: Shane Bloomfield, PE

**PROJECT SCHEDULE**

Our budget is based on the entire design process taking up to 6 months; if more time is required, then a budget augment may be requested. The anticipated schedule is as follows:

<u>Task</u>	<u>Completion Date</u>
Kick Off Meeting	Nov 1, 2022
Survey and Mapping	Jan 15, 2023
Utility Research	Jan 15, 2023
Preliminary Design	Feb 15, 2023
CEQA	May 1, 2023
Final Design	May 1, 2023
Permits	June 1, 2023
Bidding Support	June 30, 2023
Construction	Aug 2023 through Dec 2023

**PROJECT FEE/FEE SUMMARY**

WEBB is committed to providing the highest quality service to the District and to provide quality engineering services for this project. After preparing a detailed scope of work for this project, we have included all the necessary items required to successfully complete it and believe our team experience will generate an efficient processing of the project deliverables. Based upon the project’s scope of work, a summary of our engineering services budget is as follows:

<b><u>TASK</u></b>	<b><u>TOTAL ESTIMATED SERVICES BUDGET</u></b>
I. Survey, Mapping and Utility Research .....	\$ 20,157
II. Preliminary Design .....	\$ 8,444
III. Final Design and CEQA.....	\$ 19,307
IV. Bid Support .....	\$ 4,265
V. Project Management .....	\$ 6,830
<b>Total Fee For Services = .....</b>	<b><u>\$ 59,003</u></b>

Unforeseen additional work activities may arise as the project progresses. As such, the District may wish to allocate an additional 10-15 percent of the total services budget for allocation purposes only. A detailed man-hour breakdown of the services budget is included.

We appreciate the opportunity to be of continued service and look forward to hearing from you. If you have any questions or concerns, do not hesitate to contact me at 951-686-1070.

Sincerely,  
**ALBERT A. WEBB ASSOCIATES**



Bradley Sackett, P.E.  
Senior Engineer  
Attachments: Budget/Hours Estimate



**Avalon Sewer Design**  
 Rubidoux Community Services District

Item	Description	Bradley Sackett Principal II	Sinnaro Yos Senior III	Elizabeth Xiong Assistant V	Shane Bloomfield Principal II	Michael Johnson Principal I	Matthew Sievers Party Chief/2-Person Survey Crew	Jordan Moretti Assistant IV	April Escoto Project Coordinator	Total Hours	Subtotal - Labor	Sub-consultant budget	Expenses	Total/task <sup>1</sup>
	<b>Billout Rate</b>	\$ 302	\$ 272	\$ 189	\$ 302	\$ 287	\$ 314	\$ 170	\$ 135					
	<b>Task 1 - Survey and Utility Research</b>	2	4	4		4	14	32	10	70	\$ 14,782	\$ 5,175	\$ 200	\$ 20,157
	1.1 Field Survey and Map Site					4	12	32	2	50	\$ 10,626	\$ -	\$ 25	\$ 10,651
	1.2 Engineering Field Walk	2	2							4	\$ 1,148	\$ -	\$ 25	\$ 1,173
	1.3 Utility Research and potholing		2	4			2		8	16	\$ 3,008	\$ 5,175	\$ 150	\$ 8,333
	<b>Task 2 - Preliminary Design</b>	10	12	10					2	34	\$ 8,444	\$ -	\$ -	\$ 8,444
	2.1 Coordination; City of JV, RCSD	4							2	6	\$ 1,478	\$ -	\$ -	\$ 1,478
	2.2 Conceptual Plan	2	2	4						8	\$ 1,904	\$ -	\$ -	\$ 1,904
	2.3 Construction Methods and Limits	4	8							12	\$ 3,384	\$ -	\$ -	\$ 3,384
	2.4 Cost Estimate		2	6						8	\$ 1,678	\$ -	\$ -	\$ 1,678
	<b>Task 3 - Final Design and CEQA</b>	8	26	34	4				16	88	\$ 19,282	\$ -	\$ 25	\$ 19,307
	3.1 Sewer Plan and Profile	2	4	12						18	\$ 3,960	\$ -	\$ -	\$ 3,960
	3.2 Connection Details		2	8						10	\$ 2,056	\$ -	\$ -	\$ 2,056
	3.3 Title Sheets and Notes		2	8						10	\$ 2,056	\$ -	\$ -	\$ 2,056
	3.4 Permits		2	2				4		8	\$ 1,462	\$ -	\$ 25	\$ 1,487
	3.5 Specifications	4	12	4					8	28	\$ 6,308	\$ -	\$ -	\$ 6,308
	3.6 QA/QC Reviews				4					4	\$ 1,208	\$ -	\$ -	\$ 1,208
	3.7 CEQA - Notice of Exemption	2	4					4		10	\$ 2,232	\$ -	\$ -	\$ 2,232
	<b>Task 4 - Bidding Support</b>	4	4	6					6	20	\$ 4,240	\$ -	\$ 25	\$ 4,265
	4.1 Attend Pre-Bid Meeting	2								2	\$ 604	\$ -	\$ 25	\$ 629
	4.2 Prepare addenda (2)	1	2	4				2		9	\$ 1,872	\$ -	\$ -	\$ 1,872
	4.3 Bid Analysis	1	2	2				4		9	\$ 1,764	\$ -	\$ -	\$ 1,764
	<b>Task 5 - Project Management</b>	14	6						7	27	\$ 6,805	\$ -	\$ 25	\$ 6,830
	5.1 Kick off meeting	2	1					2		5	\$ 1,146	\$ -	\$ 25	\$ 1,171
	5.2 Design Review meetings (3)	6	3					1		10	\$ 2,763	\$ -	\$ -	\$ 2,763
	5.3 Project Management	6	2					4		12	\$ 2,896	\$ -	\$ -	\$ 2,896
	<b>Total</b>	<b>38</b>	<b>52</b>	<b>54</b>	<b>4</b>	<b>4</b>	<b>14</b>	<b>32</b>	<b>41</b>	<b>239</b>	<b>\$ 53,553</b>	<b>\$ 5,175</b>	<b>\$ 275</b>	<b>\$ 59,003</b>

1. Rounded to the nearest \$1.



June 6, 2022

000-161.47A

Ted Beckwith, Director of Engineering  
Rubidoux Community Services District  
3590 Rubidoux Boulevard  
Jurupa Valley, CA 92509

Via Email to tbeckwith@rcsd.org

Subject: Revised Design Engineering Services Proposal for the  
Avalon Street Master Plan Sewer  
(Raye St to 34th St & Mission Blvd to MH 1300-10)

Dear Mr. Beckwith:

We appreciate the opportunity to submit our revised proposal to provide engineering services for subject project. Our proposal is divided into the following sections:

Section 1	Scope of Services
Section 2	Fee Estimate

As shown therein, our estimated fee to provide the requested non-optional/base engineering services is \$75,000. We have also included optional services that total \$19,000. If all services are accepted by the District, our total estimated fee will be \$94,000. Our fee estimate is based on the rates in our **2022 Fee Schedule** in accordance with our Master Agreement dated February 24, 2022.

With respect to Krieger & Stewart's team, Charles Krieger will serve as Principal in Charge and I will serve as Project Manager/Engineer. We will be assisted by our staff of registered and graduate engineers, surveyors, technicians, drafters, and administrative support personnel to ensure completion of project tasks in accordance with the project schedule. Our team members will be continuously available and responsive to Rubidoux Community Services District's staff and management during all phases of the project. Further, Krieger & Stewart's project team is ready to commence services immediately.

Again, we are pleased to be considered to provide consulting engineering services to the Rubidoux Community Services District, and are available to discuss our revised proposal with you at your convenience.

Sincerely,

KRIEGER & STEWART

A handwritten signature in black ink, appearing to read 'Jim R. Beale', is written over a printed name.

Jim R. Beale

JRB/blt  
000-161P47-PRO\_R1

Attachment: Proposal



## SECTION 1 - SCOPE OF SERVICES

### GENERAL

Engineering services required by Rubidoux Community Services District (District) consist of the preparation of one (1) set of construction drawings and specifications for two new sections of 12" sewer pipeline in Avalon Street from Raye Street to 34th Street and from Mission Boulevard to an existing manhole located approximately 360-feet southwest of the intersection of 36th Street and Avalon Street (Manhole No. 1300-10 per District Sewer Atlas Book H5).

The project consists of constructing approximately 1,440 LF (720 LF + 720 LF) of 12" vitrified clay pipe (VCP) sewer pipeline and manholes.

Based on the above, the scope of services we have provided to District for similar projects, and the scope of services requested by District for this project, we have organized our Scope of Services into the following tasks:

- Task 1 - Kick-Off Meeting with District
- Task 2 - Coordination Meetings with District
- Task 3 - Records Search
- Task 4 - Design Survey
- Task 5 - Base Construction Drawings
- Task 6 - Initial Meeting with City of Jurupa Valley
- Task 7 - Utility Verification (Potholing)
- Task 8 - 75% Contract Documents Preparation
- Task 9 - 100% Contract Documents Preparation
- Task 10 - Review Meetings with District (75% and 100% Contract Documents)
- Task 11 - Permits
- Task 12 - (Optional) Video Inspection of Existing Sewer
- Task 13 - (Optional) Services During Bidding
- Task 14 - (Optional) Traffic Control Drawings

Engineering services proposed for completing the above tasks are described in the following subsections.

### TASK 1 – KICK-OFF MEETING WITH DISTRICT

We will attend a kick-off meeting with District staff to review the project in detail with District staff before Krieger & Stewart begins design. We will request that the District furnish us with all applicable materials at this meeting, particularly District facility drawings and existing easement documents (if any).

### TASK 2 – COORDINATION MEETINGS WITH DISTRICT

We will attend up to three (3) coordination meetings with District staff to discuss the project at various stages of the project.

### TASK 3 – RECORDS SEARCH

Our records search will consist of obtaining copies of all Assessor's maps, records of survey, tract maps, parcel maps, monument ties, benchmark data, and available utility information which pertain to the project. Utility information will include information from District (sewer and water), the Gas Company, Southern California Edison, telephone companies, cable television companies, and other affected utilities.

### TASK 4 – DESIGN SURVEY

We will use aerial photogrammetry to prepare the base construction drawings. The design survey will consist of locating existing survey monuments and providing aerial targets to provide 1-foot contours for mapping purposes.

In addition, our mapping limits for the alignment will cover a minimum width of 200 feet to allow adequate space for adjustment of the pipeline alignment during project design.

We will perform target identification using a systematic point numbering system. In addition, we will paint visible water valves, water services, fire hydrants, utility vaults, irrigation facilities, utility markings, and other visible facilities to simplify photo identification of their locations.



Sufficient design survey will be provided to accurately locate existing public rights-of-way, existing District easements, and property lines.

The survey data will be referenced to the California State Plane Coordinate System, Zone VI, and we will tie all found or set monuments to said coordinate basis. The project will be tied to at least two (2) section corners or monuments of record. We will establish the elevation of each target using differential leveling procedures to ensure vertical closure, and will tie all vertical control to existing benchmarks recognized by District. **All elevations will be on NAVD88 datum.**

#### **TASK 5 – BASE CONSTRUCTION DRAWINGS**

Inland Aerial Surveys, Inc. will provide Krieger & Stewart with aerial topographic data in digital AutoCAD format. We will then prepare the base construction drawings on 24" x 36" sheets with standard District title block using Inland Aerial Surveys' aerial topographic data. The drawings will be prepared at a horizontal scale of 1" = 40' and a vertical scale of 1" = 4'. The drawings will be capable of being reduced 50% without loss of clarity.

We will add the required signature blocks, location and size of all aboveground and underground utilities (including water, meter boxes, manholes, septic tanks, valves, vaults, fire hydrants, sewer, storm drains, electrical, telephone, and cable television), location of improvements (including pavement limits, curbs, gutters, sidewalks, driveways, fences, landscaping, power poles, and mailboxes), property lines, public and private rights-of-way, street centerlines, and survey data in order to complete the base construction drawings.

The base construction drawings will be prepared using District Standards for symbols, line types, line styles, line size, and layer assignments.

#### **TASK 6 – INITIAL MEETING WITH CITY OF JURUPA VALLEY**

Following base construction drawings preparation, we will arrange a meeting with the City of Jurupa Valley. The purpose of the meeting will be to review the project and obtain their requirements regarding

alignment, permitting process, pavement restoration, traffic control, detour, and any proposed improvements by the City.

#### **TASK 7 – UTILITY VERIFICATION (POTHOLING)**

Based on our review of utility records, and with the District's concurrence, we will request that Underground Service Alert (USA) locate and mark facilities along the proposed alignment at all areas to be potholed.

Our potholing subconsultant (Underground Solutions, Inc.) will obtain the encroachment permit for potholing work, including required traffic control plans. We will survey all exposed utilities during potholing or survey potholing markers following the excavation of utilities. We will arrange with Underground Solutions, Inc. to excavate and expose utilities and we have assumed 10 potholes will be required.

#### **TASK 8 – 75% CONTRACT DOCUMENTS PREPARATION**

We will commence with preparation of the 75% Contract Documents after completing the base construction drawings. The 75% Construction Drawings will include plan and profile sheets and will incorporate all decisions reached during potholing and the field walk.

We anticipate that the Construction Drawings will consist of three (3) sheets as follows:

- Title Sheet (1 Sheet)
- Plan and Profile Sheets with Details (2 Sheets)

The Specifications will be prepared by Krieger & Stewart in District's latest standard format. The Specifications will include District front end documents (e.g. Notice Inviting Bids, Bid Forms, Contract, and General Conditions), Special Conditions, Technical Conditions, and Standard Drawings. Krieger & Stewart will prepare the bid sheets and special conditions.

Once the 75% Contract Documents are complete, we will submit an electronic copy (both pdf and CADD





files) and revised preliminary construction cost estimate to District for review and comment.

**TASK 9 – 100% CONTRACT DOCUMENTS PREPARATION**

Based upon comments from District staff regarding the 75% Contract Documents, we will prepare the 100% complete Contract Documents and final construction cost estimate for all proposed work.

Once the final Contract Documents are complete, we will provide District staff with a signed and stamped digital copy (pdf) of the final Contract Documents for District staff's signatures.

**TASK 10 – REVIEW MEETINGS WITH DISTRICT (75% AND 100% CONTRACT DOCUMENTS)**

At the 75% and 100% design levels, we will submit an electronic copy to District for review two weeks prior to the applicable review meeting. Following each review period, we will attend a review meeting with District staff to discuss the progress of the project and obtain District comments prior to proceeding to the next stage.

**TASK 11 – PERMITS**

Krieger & Stewart will submit an encroachment permit application to the City of Jurupa Valley. Said application will be signed by the District and any fees required will be paid by the District. We will provide construction drawings for the application, as needed. We will incorporate requirements from the City in the Construction Specifications

**TASK 12 – (OPTIONAL) VIDEO INSPECTION OF EXISTING SEWER**

Upon approval of this optional task, Krieger & Stewart will engage a subconsultant (Houston & Harris PCS, Inc.) to conduct a video inspection of the existing sewer that will be replaced to determine the locations of existing services that will need to be reconnected to the proposed sewer. Our subconsultant will also conduct a video inspection of the existing sewer that

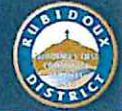
will remain to confirm there are no problems that would need to be corrected with this project.

**TASK 13 – (OPTIONAL) SERVICES DURING BIDDING**

Krieger & Stewart is available to provide services during the bidding period upon request by the District. If this optional service is approved, we will attend the pre-bid meeting, answer questions about or provide clarifications regarding the Contract Documents, and assist the District with preparation of up to two (2) Requests for Clarifications (RFCs) and one (1) Addendum to bidders. If necessary, we will provide revised drawings or details to the District, as part of the bidding support services. It is our understanding that District staff will make copies of the Contract Documents available to Contractors, send the Notice Inviting Bids to local publications for legal advertising, conduct the bid opening, review bids and prepare a recommendation of award.

**TASK 14 – (OPTIONAL) TRAFFIC CONTROL DRAWINGS**

If the City of Jurupa Valley requires preparation of traffic control plans for their review (to be determined during the initial meeting with the City), we have included this optional task to prepare a stand-alone set of traffic control plans. If this optional task is approved by the District, the plans will be prepared in accordance with City of Jurupa Valley requirements. We will submit the traffic control plans to the City of Jurupa Valley for their review and comments. Upon receipt of the City of Jurupa Valley's comments, we will revise (if needed) the traffic control plans and obtain the City of Jurupa Valley's approval of same.



## SECTION 2 - FEE ESTIMATE

As shown on **Table 2-1** attached, our estimated fee to provide the non-optional/base services outlined in **Section 1, Scope of Services**, is \$75,000. **Table 2-1** also sets forth our estimated fee of \$19,000 for optional services outlined in **Section 1**. Said estimated fees are based on the rates in our **2022 Fee Schedule** in accordance with our Master Agreement dated February 24, 2022. Our estimated fee is subject to negotiation based on clarification or revision of the Scope of Services.

Our fee estimate is based on the following understandings and assumptions:

1. Preparation of construction drawings is based on design of approximately 1,440 LF of 12" vitrified clay pipe (VCP) sewer pipeline and manholes.
2. Our subconsultant fee for utility verification assumes that up to 10 utility potholes will be performed, and that grind and overlay will be required for all potholes. Actual number of potholes will be determined in coordination with the District.
3. Because the pipeline is only 1,440 LF, it is exempt from CEQA; therefore, no CEQA documents will be prepared.
4. Review and acceptance of Contract Documents will be by District staff. Review and acceptance by another agency or jurisdictional authority will not be required.
5. Preparation of a Storm Water Pollution Prevention Plan (SWPPP) is not required for this project.
6. If the optional task for preparation of traffic control drawings is not approved by the District, the Contractor will be required to provide all necessary traffic control drawings prior to construction.
7. The first proposed 720 LF section of new sewer pipeline and manholes from Raye Street to 34th Street will begin downstream at the existing Manhole No. 1300-15 shown on District Sewer Atlas Book H6 and end upstream at the existing Manhole No. 1250-067 shown on District Sewer Atlas Book G6 at the intersection of Raye Street and Avalon Street.
8. The second proposed 720 LF section of replacement sewer pipeline and manholes will begin downstream at the intersection of Avalon Street and Mission Boulevard at the existing Manhole No. 0000-310 shown on District Sewer Atlas Book H5 and end upstream at the existing Manhole No. 1300-010 shown on District Sewer Atlas Book H5.
9. Preparation of legal descriptions and plats is not included in our proposal, but can be provided in a separate proposal.
10. Reports, drawings, data, and information prepared by others, which will be utilized by Krieger & Stewart in performing design engineering services, will be complete and accurate. Independent verification of same by Krieger & Stewart will not be required.
11. District staff will make all District manholes accessible for survey of existing sewer pipeline elevations.

TASK / COMPONENT	ENGINEERING FEES <sup>(6)</sup>	OUTSIDE SERVICES	TOTAL
	\$	\$	\$
1. KICK-OFF MEETING WITH DISTRICT			1,190
2. COORDINATION MEETINGS WITH DISTRICT			2,778
3. RECORDS SEARCH			2,660
4. DESIGN SURVEY	4,720	4,600 <sup>(7)</sup>	13,652
5. BASE CONSTRUCTION DRAWINGS			4,424
6. INITIAL MEETING WITH CITY OF JURUP			1,134
7. UTILITY VERIFICATION (POTHOLING)		25,000 <sup>(8)</sup>	26,816
8. 75% CONTRACT DOCUMENTS PREPAR			9,867
9. 100% CONTRACT DOCUMENTS PREPA			7,569
10. REVIEW MEETINGS WITH DISTRICT (75 CONTRACT DOCUMENTS)			1,134
11. PERMITS			2,268
	4,720	29,600	73,492
			REIMBURSABLES @ 3% *:
			1,317
			<b>SERVICES TOTAL (ROUNDED): \$75,000</b>
<b>OPTIONAL TASKS</b>			
12. VIDEO INSPECTION OF EXISTING SEW		10,000 <sup>(9)</sup>	11,816
13. SERVICES DURING BIDDING			3,104
14. TRAFFIC CONTROL DRAWINGS			4,354
	-	10,000	19,274
			<b>SERVICES TOTAL (ROUNDED): \$19,000</b>
			<b>SERVICES TOTAL (ROUNDED): \$75,000</b>
			<b>SERVICES TOTAL (ROUNDED): \$94,000</b>
<b>RATES PER KRIEGER &amp; STEWART 2022 FEE SCHEDULE</b>			
<sup>(1)</sup> PRINCIPAL ENGINEER	@		
<sup>(2)</sup> SENIOR ENGINEER II	@		
<sup>(3)</sup> SENIOR SURVEYOR I	@		
<sup>(4)</sup> CAD OPERATOR III	@		
<sup>(5)</sup> SECRETARY IV	@		
<sup>(6)</sup> 2-MAN SURVEY CREW	@		



# Project Title: Avalon Street, Raye to Mission

**Project Type**  
Gravity Pipeline

**Existing Facility**  
8" Diameter Pipe

**Improvement Phase**  
Near-Term

**2021 Cost Estimate** \$700,000

**Project Location:** Avalon Street From Raye Avenue to 34th Street intersection and two segments between Mission Blvd and 36th Street

**Purpose:** Add Missing segment from Raye to 34th and address capacity (depth over-diameter (d/D) ratios) for existing 8-in sewer that are expected to surpass District d/D standards in Avalon Street.

**Proposed Facility:** Approximately 1,753 LF of 12-inch diameter VCP or PVC pipe

**Project Hydraulics:**

Limiting Segment	Existing Model Flow (gpd)	Available Capacity (gpd)	
		for d/D limit	for full-flow conditions
GMH51022 (Avalon St) - 8 inch dia.	200,000	318,024	634,680

**Project Map**



12. CONSIDER AWARD OF PROFESSIONAL SERVICES CONTRACT TO  
WEBB AND ASSOCIATES FOR LANDSCAPE DESIGN SERVICES FOR  
THE GOLDENWEST BOOSTER REPLACEMENT SITE:

**DM 2022-91**

# Rubidoux Community Services District

## Board of Directors

Hank Trueba Jr., President  
Bernard Murphy, Vice-President  
Armando Muniz  
F. Forest Trowbridge  
John Skerbelis

**General Manager**  
Jeffrey D. Sims



---

Water Resource Management    Refuse Collection    Street Lights    Fire / Emergency Services    Weed Abatement

**DIRECTORS MEMORANDUM 2022-91**

October 6, 2022

**To:**            Rubidoux Community Services District  
                  Board of Directors

**Subject:**    Consider Award of Professional Services Contract to Webb and Associates for Landscape Design Services for the Golden West Booster Replacement Site

## **BACKGROUND:**

The Rubidoux Community Services District ("District") was successful in securing a grant in the amount of \$300,000 to procure three generators under the CalOES FY 20/21 Community Power Resiliency ("CPR") Program. Purchase orders for the generators have been issued with expected delivery dates in 2023. Additionally, the Board of Directors recently approved the District's 2022 Water Master Plan ("Water Master Plan"). Within the Water Master Plan, the refurbishment and expansion of the aged booster station on Golden West Avenue, commonly called the "Golden West Booster Station" is identified. Installation of a generator and expansion of the Golden West Booster Station is critical to the District's continued ability to reliably provide water service to the Hunter Pressure Zone and Skyline Pressure Zone.

There is inadequate space at the existing Golden West Booster Station to add a generator, so staff has started negotiations with the City of Jurupa Valley to lease land within the public right-of-way owned by the City of Jurupa Valley between the roadways of Golden West Avenue and Limonite Avenue. The space sought for acquisition will be sufficient in size for the replacement pump station and generator. To install the generator as expeditiously as possible the plan is to lease the land from the City of Jurupa Valley until purchase terms can be negotiated and finalized. As a part of the lease and eventual purchase transaction, the City wants the site landscaped to shield it from view of the residents. The District needs to engage the services of a Landscape Architect to prepare the landscape plans.

Webb and Associates is working with the District on the plans and contract documents and has provided the District a legal description and plat map to describe the lease area and the placement of the generators and future booster pumps at the new Golden West Booster Site. Webb and Associates also completed the recently adopted 2022 Water Master Plan as well as the 2022 Wastewater Master Plan. As Webb has been working on this project and is familiar with it, Staff requested Webb to provide the landscape plans. Staff has received a

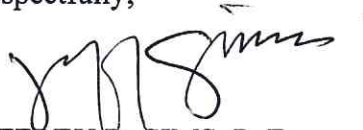
proposal from Webb Associates to prepare the landscape plans for the lease area in the right-of-way between Golden West Avenue and Limonite Avenue. This proposal is in the amount of \$12,224. Line 76 of the Water Fund Budget in the approved 2022/23 Fiscal Year Budget includes \$100,000 for the CalOES Generator Project. Staff proposes using \$12,224 of this appropriation for the preparation of landscape plans per the City's requirements for the lease of this land.

**RECOMMENDATIONS:**

Staff recommends the Board of Directors consider authorizing the General Manager to:

1. Expend \$12,224 from Line 76 of the Water Fund Budget for preparation of the landscape plans.
2. Sign a Task Order in the amount of \$12,224 with Webb and Associates to prepare the landscape plans.

Respectfully,



JEFFREY D. SIMS, P. E.  
General Manager

Attach:

1. Webb and Associates Proposal Dated September 28, 2022
2. Preliminary Construction Drawings for Proposed Golden West Booster Station Site
3. Water Master Plan Excerpt showing the Golden West Booster Station Upgrade Water Replacement Project

September 28, 2022

Corporate Headquarters  
3788 McCray Street  
Riverside, CA 92506  
951.686.1070

Ted Beckwith  
**RUBIDOUX COMMUNITY SERVICES DISTRICT**  
3590 Rubidoux Blvd  
Riverside, CA 92509

**RE: Proposal for Landscaping Services for the Golden West Pump Station**

Dear Mr. Beckwith:

Albert A. WEBB Associates (WEBB) is pleased to provide you with this proposal for Landscaping Services related to the Golden West Pump Station project. Enclosed you will find our Project Understanding (Exhibit "A"), Scope of Work (Exhibit "B"), Manhour Estimate (Exhibit "C"), and Fee Schedule (Exhibit "D") for your review and consideration.

If you find this proposal acceptable, please notify our office so a contract agreement can be prepared. We appreciate this opportunity to be of service to your firm and look forward to hearing from you. If you have any questions regarding this proposal, please contact us at 951-686-1070.

Sincerely,

**ALBERT A. WEBB ASSOCIATES**



Bradley Sackett  
Senior Engineer



Bruce Davis  
Senior Vice President



Albert A. Webb Associates (WEBB) will perform the following Scope of Services:

**Landscape Architectural Services**

The scope of services outlined herewith is based on site plan information received from the Client. It is understood that there is a need for appropriate landscape treatment to the proposed Golden West Pump Station. Landscaping will be designed to City of Jurupa Valley guidelines and requirements but suitable for RCSD’s needs and requirements for the pump station.

**SCOPE OF SERVICES**

**Construction plans**

The Consultant shall work with the design team to update the Construction Drawings for the site showing the overall design intent. Work shall include:

1. Project set up with current title block.
2. Review City landscape design guidelines and any RCSD requirements.
3. Conceptual planting plan with plant list for approval.
4. Irrigation plan with current equipment and required water use calculations.
5. Planting plan showing plant locations, sizes, water use, and quantities
6. Planting and Irrigation specifications

**Meetings:**

- Site Visit
- Consultant Coordination Meetings via Teleconference (Up to 2 total)
- 60% Construction documentation review
- 100% Construction document submittal.

**Deliverables:**

- Plant list refined
- 60% construction documents with specifications and cost estimate
- 100% construction documents with specifications and cost estimate.

**EXHIBIT “B” COMPENSATION FOR SERVICES**

Work shall be billed on a lump sum and “Time and Materials” basis not to exceed the amount indicated below without prior authorization from the client. Maximum total fees for services shown in the Scope of Work (Exhibit “B”) shall be **\$12,199**. Charges for services will be billed monthly on a “Time and Materials” (T&M) basis in accordance with our attached schedule of fees. A breakdown of our fees is listed below:

Construction plan

**Total**

**\$12,224**

**This proposal and budget are valid for 60 days from date of proposal.**

Task budgets are estimates and may be used interchangeably as needed but not to exceed the budget total. Any additional services requested outside this scope will be provided under separate contract addenda for additional fees. Checking and/or filing fees are not included in this contract, and shall be paid by the client directly to the appropriate governmental agency.

**EXHIBIT "C" Manhour Estimate**

See Next Page



RCSD - Landscaping for Golden West Pump Station  
 Rubidoux Community Services District

Item	Description	Bradley Sackett	Jeff Hutchins	Joseph Chang	Total Hours	Subtotal - Labor	Expenses	Total/task <sup>1</sup>
	Billout Rate	\$ 302	\$ 250	\$ 157				
<b>Task 1 - Landscape Construction plans</b>			13	57	70	\$ 12,199	\$ 25	\$ 12,224
	1.1 Project set up with current title block		2	4	6	\$ 1,128	\$ -	\$ 1,128
	1.2 Review RCSD landscape design guidelines		1	2	3	\$ 564	\$ -	\$ 564
	1.3 Conceptual planting plan with plant list for approval		1	6	7	\$ 1,192	\$ -	\$ 1,192
	1.4 Irrigation plan		1	24	25	\$ 4,018	\$ -	\$ 4,018
	1.5 Planting plan		1	16	17	\$ 2,762	\$ -	\$ 2,762
	1.6 Planting and Irrigation specifications		2	2	4	\$ 814	\$ -	\$ 814
	1.7 Site Visit		1	1	2	\$ 407	\$ 25	\$ 432
	1.8 Meetings		4	2	6	\$ 1,314	\$ -	\$ 1,314
<b>Total</b>			13	57	70	\$ 12,199	\$ 25	\$ 12,224

1. Rounded to the nearest \$1.



# Fee Schedule

## CLASSIFICATION

Engineers/Project Managers/Planners/Scientists/ Rates  
Assessment/Special Tax Consultants/Landscape Architects/Designers \$/Hour

Principal II.....	302.00
Principal I .....	287.00
Senior III .....	272.00
Senior II .....	259.00
Senior I .....	250.00
Associate III .....	233.00
Associate II .....	220.00
Associate I .....	210.00
Assistant V .....	189.00
Assistant IV .....	170.00
Assistant III .....	157.00
Assistant II .....	142.00
Assistant I .....	125.00

## Survey Services

2-Person Survey Party .....	314.00
1-Person Survey Party .....	221.00

## Inspection Services

Construction Manager II .....	274.00
Construction Manager I .....	192.00
Inspector (Non-Prevailing Wage) .....	141.00
Inspector Overtime (Non-Prevailing Wage) .....	190.00
Inspector (Prevailing Wage) .....	152.00
Inspector Overtime (Prevailing Wage) .....	200.00

## Administrative Services

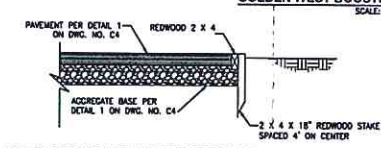
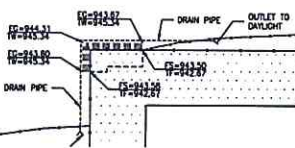
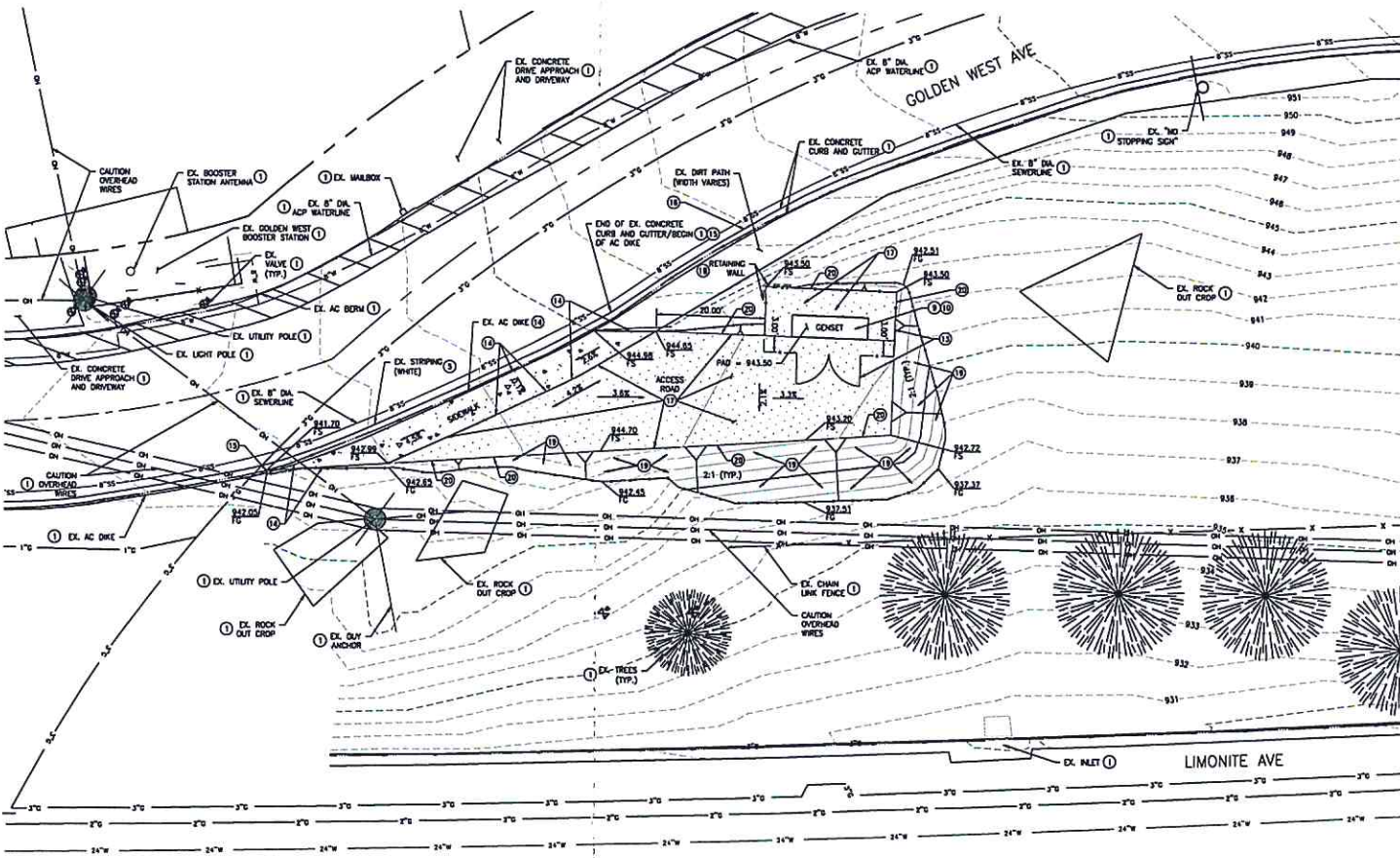
Project Coordinator .....	135.00
Administrative Assistant III .....	115.00
Administrative Assistant II .....	102.00
Administrative Assistant I .....	81.00

## Other Direct Expenses

Incidental Charges .....	Cost + 15%
Postage .....	Cost
Subcontracted Services .....	Cost + 15%
Special Consultant.....	385.00
Survey/Inspection Per Diem.....	Prevailing Wage Rate
In-House Delivery Up to 1/2 hour.....	34.00
In-House Delivery 1/2 Hour up to 1 Hour.....	67.00
In-House Delivery Over 1 Hour up to 2 Hours .....	124.00
In-House Delivery Over 2 Hours .....	178.00
Survey/Inspection Vehicle .....	0.81/Mile
Mileage .....	0.72/Mile

Note: All rates are subject to change based on annual inflation and cost of living adjustments. Prevailing wages are dictated by the California Department of Industrial Relations (DIR). As such, the indicated rate will remain in effect until revised rates are published by the DIR. The rate shown shall be subject to renegotiation to remain in compliance with State requirements if prevailing wages are increased by the DIR.

\* A FINANCE CHARGE of 1 ½ % per month (18% per year) will be added to any unpaid amount commencing thirty (30) days from invoice date. A mechanic's lien may be filed for any invoice remaining unpaid after thirty (30) days from invoice date.



**GOLDEN WEST BOOSTER STATION SITE PLAN**  
SCALE: 1"=10'

**APPROXIMATE EARTHWORK QUANTITY ESTIMATE**

CUT - 0.78 CU. YD. FILL - 163.62 CU. YD.  
NET - 162.83 CU. YD. (FILL)

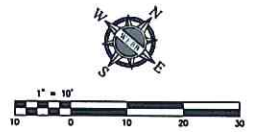
THE APPROXIMATE QUANTITIES DO NOT REFLECT ANY SHRINKAGE, SWELL, SUBSIDENCE, OVER EXCAVATION OR REMOVALS OF UNSUITABLE SOILS/ROCK OR ANY SPECIAL CONDITIONS THAT MAY BE SPECIFIED IN THE PRELIMINARY GROUND REPORT AND ARE FOR REFERENCE AND FEE OR BID PURPOSES ONLY. SINCE THE ENGINEER CANNOT CONTROL THE EXACT METHOD OR MEANS USED BY THE CONTRACTOR DURING GRADING OPERATIONS, NOR CAN THE ENGINEER GUARANTEE THE EXACT SOIL CONDITION OVER THE ENTIRE SITE, THE ENGINEER ASSUMES NO RESPONSIBILITY FOR FINAL EARTHWORK QUANTITIES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR DETERMINING HIS OWN EARTHWORK QUANTITIES FOR BIDDING, CONTRACT, AND CONSTRUCTION PURPOSES. IF IT APPEARS THERE WILL BE AN EXCESS OR SHORTAGE OF MATERIAL, THE CONTRACTOR MAY NOTIFY THE ENGINEER TO DETERMINE IF POSSIBLE GRADE ADJUSTMENTS CAN BE MADE TO ALLOWANCE SAID MATERIAL EXCESS OR SHORTAGE.

**PROPOSED STANDBY GENERATOR**  
175 KW DIESEL FUELED STANDBY GENERATOR SUPPLIED BY THE DISTRICT

- GENERATOR LOCATION NOTES**
1. LOCATION OF STANDBY GENERATOR SHOWN HEREON IS APPROXIMATE.
  2. PRIOR TO CONSTRUCTION, CONTRACTOR SHALL COORDINATE WITH DISTRICT OPERATIONS STAFF AND PROJECT INSPECTOR TO CONFIRM LOCATION AND PLACEMENT IN FIELD.

- CONSTRUCTION NOTES**
1. PROTECT IN PLACE EXISTING FACILITIES AND IMPROVEMENTS
  2. RESTORE IN KIND
  3. CHAIN LINK FENCE WITH SINGLE OR DOUBLE OPENING GATE PER DETAILS 5 AND 8 ON DWG. NO. C4
  4. CONCRETE DRIVE APPROACH WITH AC DIKE PER COUNTY OF RIVERSIDE STANDARD NO. 208
  5. RESTORE AC DIKES PER COUNTY OF RIVERSIDE STANDARD NO. 212 (SIZED TO MATCH EXISTING)
  6. PROVIDE TRANSITION FROM AC DIKE TO EX. CONCRETE CURB AND GUTTER
  7. 4" AC PAVING OVER 8" THICK CLASS # 4 AGGREGATE PER SPECIFICATIONS AND PER DETAIL 1 ON DWG. NO. C4
  8. TYPE 2 RETAINING WALL PER DETAIL 1 ON DWG. NO. C3 AND COUNTY OF RIVERSIDE BUILDING DEPARTMENT STANDARD
  9. HYDROSEED AND PLANT SLOPE TO PROVIDE EROSION CONTROL. USE TEMPORARY WATER SOURCE TO IRRIGATE UNTIL ESTABLISHED.
  10. REDWOOD HEADER PER DETAIL 2 ON DWG. NO. C3

- INTERIM EROSION CONTROL NOTES**
1. ALL GRADING OPERATIONS WILL BE RESTRICTED TO WEDDAYS BETWEEN 7:00 A.M. AND 5:00 P.M.
  2. SANDBAGS, CHECK DAMS SHOULD BE PLACED IMMEDIATELY FOLLOWING ROUGH GRADING.
  3. SANDBAGS AND/OR HAY BALES SHALL BE PLACED ACROSS ALL DRAINAGE AREAS CREATED DURING GRADING TO SLOW RUN-OFF WATER AND MINIMIZE EROSION.
  4. THE CONTRACTOR IS RESPONSIBLE FOR IMPLEMENTATION OF THE EROSION CONTROL MEASURES AS REQUIRED AND ALSO TO PROVIDE ANY ADDITIONAL CONTROL MEASURES (I.E. SANDBAGGING, DIVERSION DITCHES, RETENTION BASINS, ETC.) DICTATED BY FIELD CONDITIONS TO PREVENT EROSION AND/OR THE INTRODUCTION OF DIRT AND/OR DEBRIS ONTO EXISTING PUBLIC STREETS AND ON ADJACENT PROPERTIES DURING ANY PHASE OF CONSTRUCTION OPERATIONS.



**\* NOTE TO CONTRACTOR**  
THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION AND ELEVATION OF EXISTING FACILITIES PRIOR TO CONSTRUCTION

DATE	BY	MARK	REVISIONS	APPR. DATE

DESIGNED BY: S.C.      DRAWN BY: S.C.      CHECKED BY: S.Y.



PREPARED UNDER THE SUPERVISION OF:  
SINARAO YOS      DATE:      R.C.E. NO. C68607

**ALBERT A. WEBB ASSOCIATED**  
ENGINEERING CONSULTANTS  
3788 MACCRAY STREET  
RIVERSIDE, CA. 92506  
PH. (951) 686-1070

SCALE: AS NOTED      BENCHMARK: AS NOTED

RUBIDOUX COMMUNITY SERVICES DISTRICT  
JURUPA VALLEY, CALIFORNIA  
EMERGENCY STANDBY GENERATORS  
GOLDEN WEST DIESEL FUELED ENGINE GENSET

SHEET **4**  
OF 20 SHEETS  
DWG. NO. C3

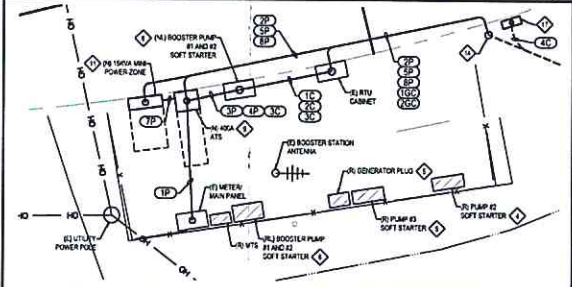
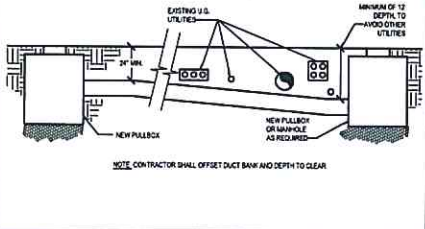
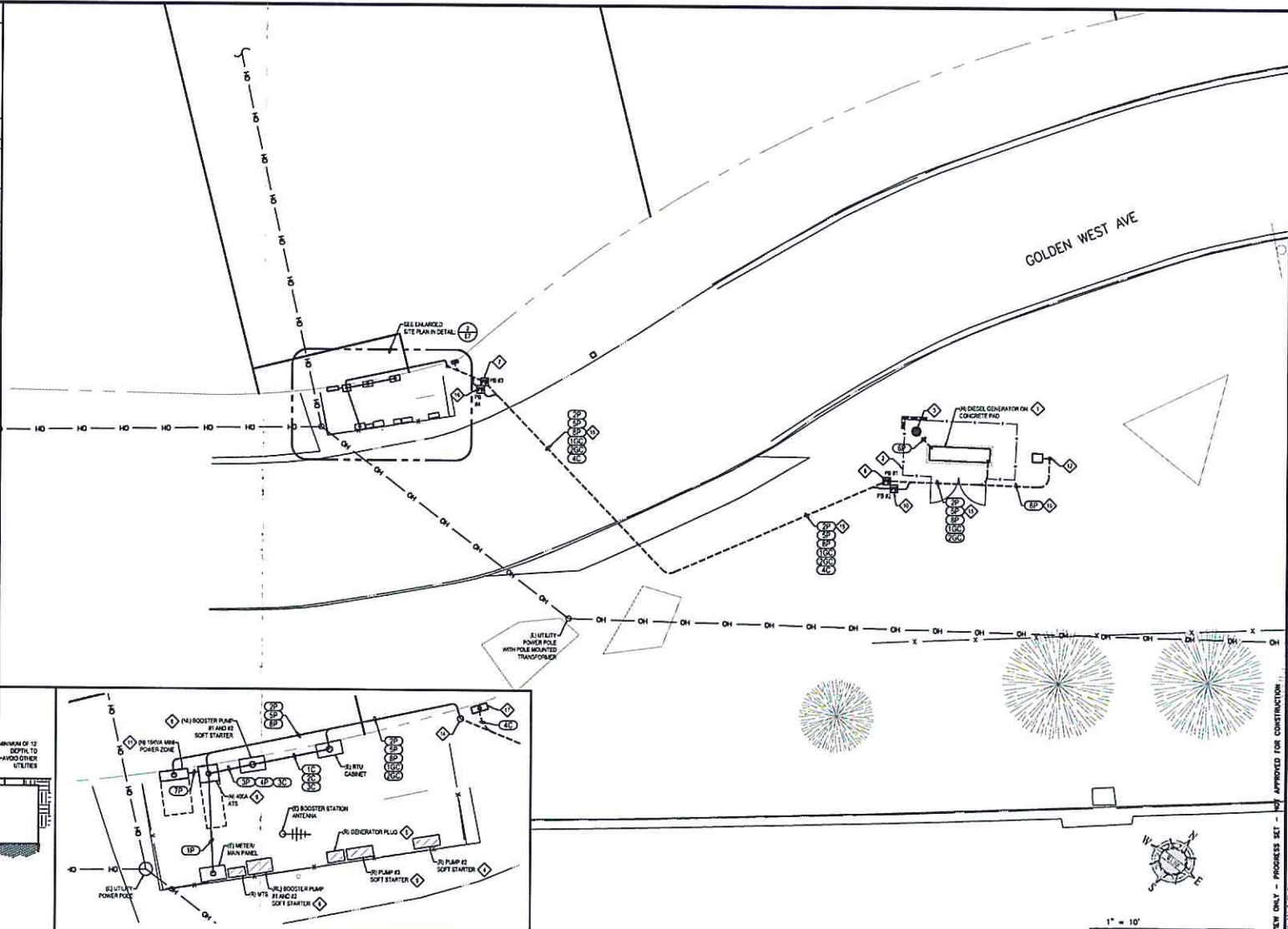
FOR REVIEW ONLY - PROCESS SET - NOT APPROVED FOR CONSTRUCTION

**GENERAL NOTES**

- COORDINATE TRENCH ROUTING AND EQUIPMENT LOCATIONS WITH EXISTING CONDITIONS AND NEW WORK.
- CONTRACTOR SHALL UTILIZE GPR GROUND PENETRATING RADAR TO SURVEY AND TRACE ALL EXISTING UNDERGROUND UTILITY LINES IN AREAS WHERE NEW TRENCHING IS PLANNED. CONTRACTOR TO SUBMIT GPR REPORT TO PROJECT MANAGER FOR REVIEW PRIOR TO TRENCHING.
- ALL SITE UNDERGROUND COORDINATE TO BE F-V UNLESS OTHERWISE NOTED.
- CONTRACTOR TO PROVIDE CONDUCTOR LABELS AND SCHEDULE. COORDINATE WITH DISTRICT FOR ALL LABELING ETICARDS.
- SIGNAL TERMINATIONS AND PROGRAMMING SHALL BE PROVIDED BY OTHERS.

**ELECTRICAL KEYNOTES**

SYMBOL	DESCRIPTION
1	PROVIDE NEW 30KW DIESEL GENERATOR (GENERATOR KIT #1) IN WEATHERPROOF ENCLOSURE, MOUNTED ON NEW CONCRETE FND. REFER TO DETAIL (17) (18)
2	PROVIDE NEW CHAIN LINK FENCE AROUND GENSET. REFER TO DETAIL (14)
3	PROVIDE NEW GROUNDING ROD AND WELL. REFER TO DETAIL (14)
4	REPLACE EXISTING PUMP SOFT STARTER #2 WITH AN JUNCTION BOX AND RECONNECT THROUGH PUT CONNECTOR.
5	DEMOLISH EXISTING PUMP SOFT STARTER #3 AND GENERATOR PLUG. REMOVE ALL RELATED EXISTING CABLING AND CONDUITS.
6	RELOCATE EXISTING PUMP SOFT STARTER #1 AND #5 TO OPPOSITE IN CCK WALL. PROVIDE MATCHING CONDUITS AND CONDUCTORS, AND RECONNECT AS NECESSARY FOR A COMPLETE AND OPERABLE SYSTEM. REFER TO MOUNTING DETAIL (16)
7	PROVIDE NEW 11"X11" UNDERGROUND POWER PULL BOX. REFER TO DETAIL (17)
8	PROVIDE NEW 21"X21" UNDERGROUND POWER PULL BOX. REFER TO DETAIL (17)
9	PROVIDE NEW #6A 3P NEHA 3RATS MOUNTED ON CCK WALL. REFER TO DETAIL (17)
10	PROVIDE NEW 21"X21" UNDERGROUND SIGNAL PULL BOX. REFER TO DETAIL (17)
11	PROVIDE NEW 18"X18" METER POWER ZONE MOUNTED ON CCK WALL. REFER TO DETAIL (17)
12	PROVIDE NEW POLE AND POLE TOP LIGHT FIXTURE, MOUNTED ON CONCRETE FOOTING. REFER TO DETAIL (17)
13	INTERCEPT EXISTING OVERHEAD UTILITY FEEDERS AND EXTEND NEW FEEDERS TO NEW T'S. REFER TO SINGLE LINE DIAGRAM FOR MORE INFORMATION. PROVIDE F-RIG DOWN EXISTING POWER POLE AND TRANSFORMER UNDERGROUND. REFER TO DETAIL (17)
14	PROVIDE NEW CONDUIT RISER UP EXISTING CCK WALL. REFER TO DETAIL (17)
15	PROVIDE NEW UNDERGROUND CONDUIT TRENCH. REFER TO DETAILS (17) (18)
16	PROVIDE NEW 11"X11" UNDERGROUND SIGNAL PULL BOX. REFER TO DETAIL (17)
17	PROVIDE NEW #6A 3P SIGNAL PULL BOX MOUNTED ON JUNCTION WITH LOCKABLE DOOR. REFER TO DETAIL (17)



**DUCT BANK ELEVATION DETAIL** 3

**ENLARGED ELECTRICAL SITE PLAN** 2

**811**  
 \* NOTE TO CONTRACTOR THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION AND ELEVATION OF EXISTING FACILITIES PRIOR TO CONSTRUCTION

DATE	BY	MARK	REVISIONS	APPR	DATE
DESIGNED BY:	S.C.				
DRAWN BY:	S.C.				
CHECKED BY:	S.Y.				

PREPARED UNDER THE SUPERVISION OF:  
 LEONARD P. WATA  
 R.C.E. NO. F19480

**DESIGN WEST ENGINEERING**  
 MICROANALYTICAL ELECTRICITY ENERGY CONSULTANTS  
 1114 S. UNIVERSITY AVE.  
 SUITE 100, RIVERSIDE, CA 92507  
 TEL: 951.514.1111  
 FAX: 951.514.1112  
 EMAIL: CADD@DWENGINEERING.COM

SCALE: AS NOTED BENCHMARK: AS NOTED

**RUBIDOUX COMMUNITY SERVICES DISTRICT**  
 JURUPA VALLEY, CALIFORNIA

**EMERGENCY STANDBY GENERATORS**  
**ELECTRICAL SITE PLAN - GOLDEN WEST BOOSTER**

FOR: RCSD W.D. 21-0188

**SHEET 12**  
 OF 20 SHEETS  
 DWS. NO. E7

FOR REVIEW ONLY - PROGRESS SET - NOT APPROVED FOR CONSTRUCTION

# Project Title: Goldenwest Booster Station

<u>Facility Type</u>	<u>Impacted Zone(s)</u>	<u>Improvement Phase</u>
Booster Station	1268 PZ	Near-Term

**2021 Cost Estimate** \$2,650,000  
**Project Location:** N of 60 freeway in between Avalon St and La Rue St  
**Purpose:** Pump 800 gpm to the Hunter Zone  
**Project Type:** Replacment of Existing Facilities  
**Required When:** Near-Term to address existing deficiencies in pump station

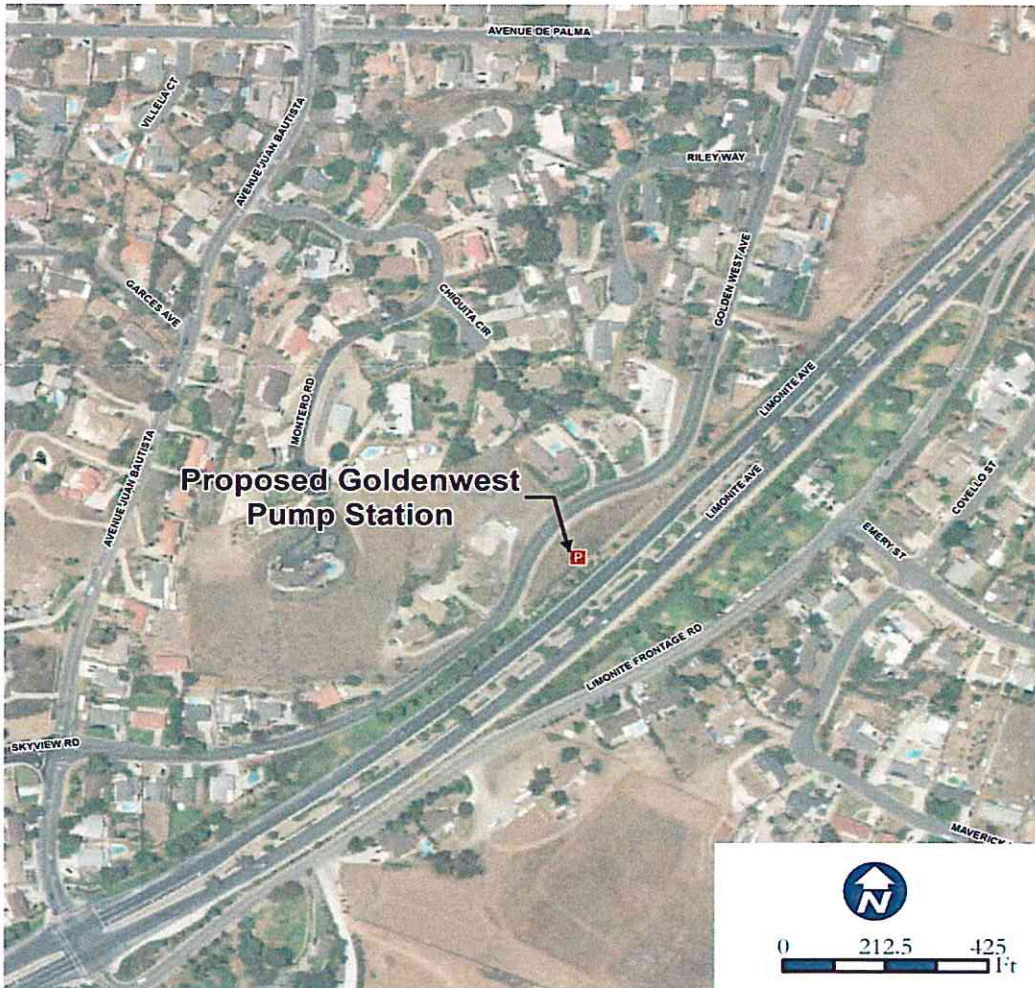
### Project Description:

This project will replace the existing Goldenwest BPS to provide 800 gpm (firm capacity) of water from Atkinson Zone (1066) to the Hunter Zone (1238) to help meet ultimate demands.

### Project Details

- Total flow rate of 1,600 gpm
- 1 operating pump and 1 standby
- 60 HP per pump

### Project Map



13. DISTRIBUTION FOR REVIEW AND DISCUSSION – RUBIDOUX  
COMMUNITY SERVICES DISTRICT DRAFT FINANCIAL STATEMENTS  
FOR FISCAL YEAR ENDING JUNE 30, 2022:

**DM 2022-92**



# Rubidoux Community Services District

## Board of Directors

Hank Trueba Jr., President  
Bernard Murphy, Vice-President  
Armando Muniz  
F. Forest Trowbridge  
John Skerbelis



## General Manager

Jeffrey D. Sims

---

Water Resource Management    Refuse Collection    Street Lights    Fire / Emergency Services    Weed Abatement

**DIRECTORS MEMORANDUM 2022-92**

October 6, 2022

**To:** Rubidoux Community Services District  
Board of Directors

**Subject:** Distribution for Review and Discussion – Rubidoux Community Services District Draft  
Financial Statements for Fiscal Year Ending June 30, 2022

## **BACKGROUND:**

Attached for the Board of Director's review and discussion is Rubidoux Community Services District's draft financial statements for the fiscal year ending June 30, 2022. The financial statements were prepared by the CPA firm of Rogers, Anderson, Malody, and Scott (RAMS). The financial statements include RAMS independent auditor's report and contains management's discussion and analysis, government-wide financial statements, fund financial statements, notes to the financial statements, required supplementary information, other information, and the independent auditor's report on internal control.


As has been the District's practice, staff is presenting the Board with an advance copy to review at your leisure. An audit engagement member from RAMS will present on the financial statements and answer any questions from the Board at the next Board meeting (October 20, 2022).

If you have any comments, questions, or concerns about anything in the draft financial statements, please bring it to staffs or the auditor's attention anytime between now and Monday October 17, 2022, to present a final version of the draft financial statements for the Board's acceptance and filing.

**RECOMMENDATION:**

At the October 20, 2022, regular meeting, RAMS will present the final draft financial statements to the Board of Directors. At the conclusion of RAMS presentation and after any questions the Board members may have, the final draft financial statements will be presented to the Board for your acceptance and filing.

Respectfully,



JEFFREY D. SIMS, P. E.  
General Manager

Attachment: 2021/2022 Draft Annual Financial Statements



**Rubidoux Community Services District**

**Financial Statements**

**For the year ended June 30, 2022**

**Rubidoux Community Services District**

**Table of Contents**

	<u>Page</u>
Independent Auditor's Report	1
Management's Discussion and Analysis (unaudited)	4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	13
Fund Financial Statements:	
General Fund:	
Balance Sheet	14
Reconciliation of the General Fund Balance Sheet to the Government-Wide Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balance	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the General Fund to the Government-Wide Statement of Activities	17
Proprietary Funds:	
Statement of Net Position	18
Statement of Revenues, Expenses and Changes in Net Position	20
Statement of Cash Flows	21
Notes to the Financial Statements	23
Required Supplementary Information:	
Schedule of Plan's Proportionate Share of Net Pension Liability and Related Ratios as of the Measurement Date	49
Schedule of Plan Contributions	50
Schedule of Changes in the Total OPEB Liability and Related Ratios	51
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual – General Fund	52
Notes to Required Supplementary Information	53
Other Information (unaudited):	
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – General Fund	54
Ten Year Financial Trends	55
Graphic Financial Comparisons	56
Report on Compliance and Internal Control:	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	61
Schedule of Findings and Responses	63
Schedule of Prior Findings and Responses	64

*Independent Auditor's Report*

Board of Directors  
Rubidoux Community Services District  
Jurupa Valley, California

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, and the major fund of Rubidoux Community Services District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the major fund of the District, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America and State Controller's Minimum Audit Requirements for California Special Districts.

***Basis for Opinions***

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

**Responsibilities of Management for the Financial Statements**

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

***Required Supplementary Information***

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

***Other Information***

Management is responsible for the other information, as listed in the table of contents. The other information does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated **October XX, 2022** on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
**October XX, 2022**

**Rubidoux Community Services District**  
**Management's Discussion and Analysis (unaudited)**  
**June 30, 2022**

---

Our discussion and analysis of Rubidoux Community Services District's (RCSD or District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the accompanying basic financial statements.

**Financial highlights**

- The District's net position increased \$4,093,761 or 7.89%, as a result of this year's operations and non-operating activities.
- Total revenues and capital contributions from all sources amounted to \$24.0 million.
- The cost of all District activities amounted to \$19.9 million.
- Operationally, the Water Fund provided \$1,994,110, the Sewer Fund provided \$1,103,877 and the Solid Waste Disposal Fund used \$143,727 to increase net position by \$2,954,260 in the enterprise funds. The total Governmental Activities increased by \$1,034,032.

**Using this annual report**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's profitability and credit worthiness.

**Reporting the District as a whole**

*The Statement of Net Position and the Statement of Activities*

One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that help answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues, capital contributions and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, such as changes in the District's property tax base and the types of grants the District applies for to assess the overall financial health of the District.

These two statements are presented in three different reporting categories, as follows:

- The first reporting measure is government-wide financial statements that provide both long-term and short-term information about the District's overall financial status - for both governmental and proprietary funds. The government-wide financial statements combine the structures of the two fund types used by the District - Governmental and Proprietary Funds.



**Rubidoux Community Services District  
Management's Discussion and Analysis (unaudited)  
June 30, 2022**

---

- The next reporting measure reflects governmental funds statements that tell how general government administration and services were financed in the short-term as well as what remains for future spending.
- The third and final reporting measure is proprietary fund statements that offer short and long-term financial information about the activities the District operates like businesses, such as the water, sewer, and solid waste disposal operations.

The governmental fund activities encompass general administrative responsibilities as well as administrative recording of fire protection and weed abatement efforts. Resultant financial data for these services, reflected in these financial statements, represents the net benefits flowing to the District.

### **Pensions**

In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting (see Note 10 and the required supplementary information (RSI) section immediately following the Notes to the Financial Statements), regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

In general, the District recognizes a net pension liability, which represents the District's proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the California Public Employees' Retirement System (CalPERS).

The net pension liability is measured as of the District's prior fiscal year-end. Changes in the net pension liability are recorded in the period incurred as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability and deferred outflows/inflows of resources relating to pensions and pension expense, information about the fiduciary net position of the District's pension plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

### **Notes to the Basic 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. The notes to the basic financial statements can be found on pages 23 through 49.

**Rubidoux Community Services District  
Management's Discussion and Analysis (unaudited)  
June 30, 2022**

**The District as a whole**

Our analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the District as a whole:

**Table 1**  
Assets, def. outflows, liabilities, def. inflows and net position, at year-end (in millions)

	Governmental		Proprietary Funds						Total	
	Activities		Water		Sewer		Solid Waste			
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<i>Assets</i>										
Current and other assets	\$ 7.7	\$ 5.9	\$ 13.6	\$ 16.6	\$ 3.9	\$ 2.0	\$ 0.5	\$ 0.5	\$ 25.7	\$ 25.0
Capital assets	3.5	3.6	27.2	24.0	14.0	14.8	-	-	44.7	42.4
Deferred outflows	0.8	0.7	0.8	0.8	0.1	0.1	-	-	1.7	1.6
<b>Total assets and deferred outflows</b>	<b>12.0</b>	<b>10.2</b>	<b>41.6</b>	<b>41.4</b>	<b>18.0</b>	<b>16.9</b>	<b>0.5</b>	<b>0.5</b>	<b>72.1</b>	<b>69.0</b>
<i>Liabilities</i>										
Current liabilities	2.4	1.6	2.1	2.8	0.6	0.5	-	-	5.1	4.9
Noncurrent liabilities	1.9	3.1	6.6	8.7	0.2	0.4	-	-	8.7	12.2
Deferred inflows	1.1	-	1.1	0.1	0.1	-	-	-	2.3	0.1
<b>Total liabilities and deferred inflows</b>	<b>5.4</b>	<b>4.7</b>	<b>9.8</b>	<b>11.6</b>	<b>0.9</b>	<b>0.9</b>	<b>-</b>	<b>-</b>	<b>16.1</b>	<b>17.2</b>
<i>Net position</i>										
Net investment in capital assets	3.5	3.7	21.7	17.6	14.1	14.8	-	-	39.3	36.1
Restricted	-	-	1.6	1.1	0.9	0.7	-	-	2.5	1.8
Unrestricted	3.1	1.8	8.5	11.1	2.1	0.5	0.5	0.5	14.2	13.9
<b>Total net position</b>	<b>\$ 6.6</b>	<b>\$ 5.5</b>	<b>\$ 31.8</b>	<b>\$ 29.8</b>	<b>\$ 17.1</b>	<b>\$ 16.0</b>	<b>\$ 0.5</b>	<b>\$ 0.5</b>	<b>\$ 56.0</b>	<b>\$ 51.8</b>

The District's net position increase of 7.89% to \$56 million comes from the revenues and expense activity recorded in the Statement of Activities.

- Overall government-wide capital assets increased \$2,333,280 mostly due to the completion of a water enterprise treatment infrastructure project which began in prior fiscal year.
- As a whole, long-term debt decreased \$851,752 due to principal payments on the Leland J. Thompson Water Facility loan and the water certificates of participation.

**Rubidoux Community Services District  
Management's Discussion and Analysis (unaudited)  
June 30, 2022**

**The District as a whole, continued**

- Unrestricted Net Position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements, increased \$0.3 million and amounted to \$14.1 million.

**Table 2**  
Changes in net position for the year ended June 30, (in millions)

	Governmental		Proprietary Funds						Total	
	Activities		Water		Sewer		Solid Waste			
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<i>Revenues</i>										
Operating revenue	\$ 1.0	\$ 1.3	\$ 6.7	\$ 5.8	\$ 3.2	\$ 2.9	\$ 4.4	\$ 4.2	\$ 15.3	\$ 14.2
Property taxes	4.1	4.0	-	-	-	-	-	-	4.1	4.0
Other/transfers	0.4	0.2	3.3	1.6	-	-	-	-	3.7	1.8
<b>Total revenue</b>	<b>5.5</b>	<b>5.5</b>	<b>10.0</b>	<b>7.4</b>	<b>3.2</b>	<b>2.9</b>	<b>4.4</b>	<b>4.2</b>	<b>23.1</b>	<b>20.0</b>
<i>Expenses</i>										
Operating/depreciation	4.3	4.4	7.9	6.7	3.3	3.8	4.2	4.0	19.7	18.9
Interest	-	-	0.2	0.3	-	-	-	-	0.2	0.3
Other/transfers	-	-	-	-	(1.3)	(0.1)	0.3	0.1	(1.0)	-
<b>Total expenses</b>	<b>4.3</b>	<b>4.4</b>	<b>8.1</b>	<b>7.0</b>	<b>2.0</b>	<b>3.7</b>	<b>4.5</b>	<b>4.1</b>	<b>18.9</b>	<b>19.2</b>
Increase (decrease) in net position	\$ 1.2	\$ 1.1	\$ 1.9	\$ 0.4	\$ 1.2	\$ (0.8)	\$ (0.1)	\$ 0.1	\$ 4.2	\$ 0.8

**Financial analysis of the District's unrestricted cash**

At year-end the District reported combined unrestricted cash balances of \$19.3 million, which is a decrease of \$1,037,028 or 5.09% from last year. Note 2 of the financial statements provide additional detail on cash balances. This increase is a result of timing differences of payments made subsequent to year-end.

**General Fund budgetary highlights**

The Rubidoux Community Services District budget is prepared annually. Over the course of the year, the Board reviews and revises its budget, if necessary, to reflect changes in programs, funding, and expenditure estimates. During fiscal year 2021-2022, revisions were made to the District's general budget to incorporate new Board approved appropriations for capital assets, projects, consulting expenses, etc.

An analysis of the District's budget versus actual is provided as a supplemental statement of Revenue, Expenditure and Changes in Fund Balance – Budget and Actual.

The favorable variance of \$535,302 in property tax revenue is primarily due to newly annexed properties, continued development within the District, and increased property assessed valuation, increasing the incremental property tax revenue. The favorable variance of \$238,676 in other revenue is primarily due to the increase of development and the collection of fire mitigation fees required when new residential and commercial buildings connect to the District's systems. The favorable variance of \$111,825 in contract services is due to conservative budgeting practices for the fire contract services.

**Rubidoux Community Services District  
Management's Discussion and Analysis (unaudited)  
June 30, 2022**

**Capital asset and debt administration**

*Capital assets*

At June 30, 2022, the District had \$44.9 million invested in a broad range of capital assets for infrastructure and facilities. (See Note 5.) (See Table 3 below.) This amount represents a net increase of \$2.4 million, or 5.49%, above last year.

**Table 3**  
Capital assets, at year-end (in millions)

Description	Governmental Activities		Proprietary Funds				Total	
			Water		Sewer			
	2022	2021	2022	2021	2022	2021	2022	2021
Land	\$ 0.3	\$ 0.3	\$ 0.8	\$ 0.8	\$ -	\$ -	\$ 1.1	\$ 1.1
CIP	0.6	0.6	1.7	2.2	-	-	2.3	2.8
Structures and improvements	3.7	3.7	40.6	35.8	37.5	37.5	81.8	77.0
Equipment	1.1	1.1	2.0	1.9	0.7	0.7	3.8	3.7
Less depreciation	(2.1)	(2.0)	(17.8)	(16.7)	(24.2)	(23.4)	(44.1)	(42.1)
<b>Total</b>	<b>\$ 3.6</b>	<b>\$ 3.7</b>	<b>\$ 27.3</b>	<b>\$ 24.0</b>	<b>\$ 14.0</b>	<b>\$ 14.8</b>	<b>\$ 44.9</b>	<b>\$ 42.5</b>

*Debt administration*

At June 30, 2022, the District had \$5.6 million in loans, certificates of participation, and notes outstanding versus \$6.4 million last year – a decrease of 13% - as shown in Table 4. (See Note 8).

**Table 4**  
Outstanding debt, at year-end (in millions)

Description	Governmental Activities		Proprietary Funds				Total	
			Water		Sewer			
	2022	2021	2022	2021	2022	2021	2022	2021
Certificates of participation	\$ -	\$ -	\$ 2.0	\$ 2.5	\$ -	\$ -	\$ 2.0	\$ 2.5
Notes/loans payable	-	-	3.6	3.9	-	-	3.6	3.9
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5.6</b>	<b>\$ 6.4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5.6</b>	<b>\$ 6.4</b>

**Economic factors and next year's comments**

There are several factors influencing the economy of the Rubidoux Community Services District (District) –

**A. Water Conservation and Drought Concerns**

The District continues to stress water conservation efforts although the District continues to have abundant local water supplies. The District water production wells are in favorable locations within the Riverside South Basin and have historically maintained very stable groundwater levels relative year to year. In 2009, Governor Schwarzenegger signed the Water Conservation Act (AB 2175) requiring water suppliers to reduce statewide per capita water use by 20% by year 2020. Governor Brown issued a drought state of emergency order number B-29-15 on April 1, 2015, increasing the State's water conservation efforts to 25%. In 2016, the State eased the mandatory conservation burden by allowing each agency to self-certify the reliability of their water supplies. After self-certification, the District was able to reduce its conservation targets level to 0%. In 2019, AB 1668 and SB 606 became law. The effect of those bills was to limit and reduce indoor water usage, and force enhanced water conservation as the new normal in California.

**Rubidoux Community Services District**  
**Management's Discussion and Analysis (unaudited)**  
**June 30, 2022**

---

**Economic factors and next year's comments (continued)**

Demand hardening through reduced outdoor water usage for landscaping has stabilized resulting in the District experiencing relatively little increase in water demand despite addition of new customers.

California had a very dry winter this past year. The result of this is lower than normal water supply from the State Water Project and Colorado River Basin to California and concern about drought. Water utilities dependent on imported water from northern California or Colorado River may be subject to reduced supply allocations. The District is 100% reliant on local groundwater supply and has historically throughout its nearly 70 years history, not received any imported water. Based on information from the Riverside-San Bernardino Watermaster, the San Bernardino Basin, Rialto Colton Basin, and Riverside Basins are all at 80% of storage capacity. This is result of forward planning and strategies to recharge the basins with imported water during wet winter years, storm water capture, and recharge with recycled water.

Current drought pressures are not anticipated to result in direct water supply deficiencies for the District. However, the District will implement various demand management strategies to encourage voluntary customer water conservation. The intent will be to use strategies that promote voluntary water conservation, however, Governor Newsom per recent Executive Order N-7-22 issued March 28, 2022 requiring water suppliers to 1) submit to the Department of Water Resources a preliminary annual water supply and demand assessment no later than June 1, 2022, and then submit a final water supply and demand assessment no later than the deadline set by Section 10632.1 of the Water Code, and 2) Each water supplier who has submitted a Water Shortage Contingency Plan ("WSCP") at a minimum implement a water shortage level of up to twenty percent (20%) by a date to be set by the Water Board. The District has complied with both requirements. As noted earlier, given past demand hardening, mainly in outdoor water usage, it is anticipated water usage and revenues will remain stable, with increases based on new development within the service area and wholesale water sales to Jurupa Community Services District. Beginning in early spring the District began wholesale water sales to Jurupa Community Services District and anticipate annual sales of approximately 2,000 AF.

**B. New Development Activity**

New development activity adds revenue in the form of capacity fees and monthly rate payments by customers. Capacity fees are one-time fees charged for the proportionate benefit received by the development. Monthly rates are based on the operating expenses to provide routine service. Current District capacity fees and monthly rates have been approved through a public notice process consistent with Prop 218.

Home development planning and construction within the District has increased.

Recently, developers for the Rio Vista project, a proposed development of approximately 1,800+ homes north of highway 60 are moving forward with annexation proceedings. The long dormant Emerald Meadows Ranch, originally proposed as a 1,000+ home development, has re-emerged as a proposed commercial and industrial project. The Shadow Rock development, a community of approximately 315 homes with the District north of highway 60 is in construction and over 200 of the 315 homes have been connected to the District's water and wastewater systems. Two additional residential home projects are in design – Tract 37211, a 48 lot development off Pacific Avenue, north of 60 Freeway, and Emerald Ridge, a 184 lot development off Canal Street, north of 60 Freeway.

Commercial/Industrial projects in construction include:

1. West Coast Cold Storage
2. Rubidoux Industrial Park
3. Agua Mansa Commerce Project
4. Caterpillar Court Commercial Park

**Rubidoux Community Services District  
Management's Discussion and Analysis (unaudited)  
June 30, 2022**

---

**Economic factors and next year's comments (continued)**

C. Water Treatment Expense

PFAS contaminants are a contaminant of concern of the State Water Quality Resources Control Board Division of Drinking Water ("DDW"). DDW has established lower limits for two specific PFAS contaminants, PFOA and PFOS. The District has sampled its potable water wells and determined treatment processes to remove PFOA and PFOS were necessary enable delivery of potable water to customers to be below the lowered limits. DDW issued a regulatory Order on the District to begin quarterly sampling of its wells beginning in last quarter of calendar year 2020 and report the average of the four-quarter sampling by September 30, 2021. To enable meeting the lowered limits, the District added necessary treatment systems at a cost of approximately \$5.5 million. Treatment systems added include addition of ion exchange treatment at the District's Thompson Treatment Facility to treat water produced from Wells 1A, 8, and 18, and for granulated activated carbon ("GAC") filtration treatment at Wells 4 and 6. Well 2 already has GAC filtration treatment for 1,2,3-TCP which will also remove the PFAS contaminants.

D. Other major initiatives underway include

Over the last 12 months the District has completed the following :

1. Update of District's 2015 Water System Master Plan
2. Update of District's 2015 Sewer System Master Plan
3. Update of District's 2015 Urban Water Management Plan
4. Development of the following documents for compliance with the American Water Infrastructure Act:
  - a. Risk and Resilience Assessment
  - b. Emergency Response Plan
5. Operational Plan updates for the Anita Smith and Thompson Treatment Plants

These efforts have provided foundational information and data to enable the District to hire a Financial Advisor and Cost of Service Consultant to prepare a long-term financial strategy that will establish a cost-of-service plan for monthly rates and one-time capacity fees, as well as reserve targets. The District has hired a consultant for this work, and on schedule to adopt a long-term financial strategy with associated cost of service late-2022.

**Contacting the District's financial management**

This financial report is designed to provide our citizens, customers and creditors with a general overview of the District's finances and to show the District's commitment to accountability. If you have any questions about this report or need additional financial information, contact the District's Accounting Department at Rubidoux Community Services District, 3590 Rubidoux Blvd., Jurupa Valley, CA 92509.

Rubidoux Community Services District  
Statement of Net Position  
June 30, 2022

**DRAFT**  
**Subject to Change**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and cash equivalents (Note 2)	\$ 7,188,555	\$ 12,147,355	\$ 19,335,910
Accounts receivable, net (Note 4)	95,065	3,182,175	3,277,240
Internal balances (Note 6)	377,096	(377,096)	-
Interest receivable	11,091	21,697	32,788
Inventory	-	43,239	43,239
Prepayments and deposits	17,564	12,452	30,016
<b>Total current assets</b>	<b>7,689,371</b>	<b>15,029,822</b>	<b>22,719,193</b>
<b>Noncurrent assets:</b>			
Restricted - cash and cash equivalents (Notes 2 and 3)	-	1,838,739	1,838,739
Restricted - reserve funds (Notes 2 and 3)	-	786,201	786,201
Capital assets, not being depreciated (Note 5)	942,119	2,542,458	3,484,577
Capital assets, being depreciated, net (Note 5)	2,594,894	38,752,249	41,347,143
<b>Total noncurrent assets</b>	<b>3,537,013</b>	<b>43,919,647</b>	<b>47,456,660</b>
<b>Total assets</b>	<b>11,226,384</b>	<b>58,949,469</b>	<b>70,175,853</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related (Note 10)	639,375	720,997	1,360,372
OPEB related (Note 11)	147,644	166,493	314,137
<b>Total deferred outflows of resources</b>	<b>787,019</b>	<b>887,490</b>	<b>1,674,509</b>

*The accompanying notes are an integral part of these financial statements.*

Rubidoux Community Services District  
Statement of Net Position, continued  
June 30, 2022

**DRAFT**  
**Subject to Change**

	Governmental Activities	Business-Type Activities	Total
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 1,619,101	\$ 913,839	\$ 2,532,940
Accrued liabilities	67,877	119,182	187,059
Customer deposits	-	46,863	46,863
Developer deposits	661,229	-	661,229
Unearned revenue	-	353,174	353,174
Interest payable	-	6,706	6,706
Long-term liabilities - due within one year:			
Compensated absences (Note 9)	59,077	68,497	127,574
Certificates of participation (Note 8)	-	625,000	625,000
Notes payable (Note 8)	-	273,240	273,240
<b>Total current liabilities</b>	<b>2,407,284</b>	<b>2,406,501</b>	<b>4,813,785</b>
<b>Noncurrent liabilities:</b>			
Long-term liabilities - due within more than one year:			
Compensated absences (Note 9)	177,230	205,488	382,718
Net pension liability (Note 10)	1,247,086	1,406,290	2,653,376
Total OPEB liability (Note 11)	469,806	529,783	999,589
Certificates of participation (Note 8)	-	1,333,890	1,333,890
Note payable (Note 8)	-	3,332,801	3,332,801
<b>Total noncurrent liabilities</b>	<b>1,894,122</b>	<b>6,808,252</b>	<b>8,702,374</b>
<b>Total liabilities</b>	<b>4,301,406</b>	<b>9,214,753</b>	<b>13,516,159</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related (Note 10)	1,106,925	1,248,232	2,355,157
OPEB related (Note 11)	358	404	762
<b>Total deferred inflows of resources</b>	<b>1,107,283</b>	<b>1,248,636</b>	<b>2,355,919</b>
<b>NET POSITION</b>			
Net investment in capital assets	3,537,013	35,729,776	39,266,789
Restricted for:			
Capital projects	-	1,838,739	1,838,739
Debt service	-	786,201	786,201
Unrestricted	3,067,701	11,018,854	14,086,555
<b>Total net position</b>	<b>\$ 6,604,714</b>	<b>\$ 49,373,570</b>	<b>\$ 55,978,284</b>

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



**Rubidoux Community Services District**  
**Statement of Activities**  
**For the year ended June 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>	
		<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Governmental activities:</b>						
Administrative and support	\$ 1,927,186	\$ 961,196	\$ -	\$ (965,990)	\$ -	\$ (965,990)
Contracted services	2,323,549	-	-	(2,323,549)	-	(2,323,549)
Total governmental activities	<u>4,250,735</u>	<u>961,196</u>	<u>-</u>	<u>(3,289,539)</u>	<u>-</u>	<u>(3,289,539)</u>
<b>Business-type activities:</b>						
Water utility	8,113,826	6,711,360	-	-	(1,402,466)	(1,402,466)
Sewer utility	3,330,115	3,173,227	-	-	(156,888)	(156,888)
Solid waste disposal	4,224,914	4,416,513	-	-	191,599	191,599
Total business-type activities	<u>15,668,855</u>	<u>14,301,100</u>	<u>-</u>	<u>-</u>	<u>(1,367,755)</u>	<u>(1,367,755)</u>
<b>Total primary government</b>	<u>\$ 19,919,590</u>	<u>\$ 15,262,296</u>	<u>\$ -</u>	<u>(3,289,539)</u>	<u>(1,367,755)</u>	<u>(4,657,294)</u>
<b>General revenues:</b>						
Property taxes				4,073,902	-	4,073,902
Investment earnings				19,812	47,484	67,296
Bond replacement revenue				-	1,145,640	1,145,640
Other non-operating revenue				-	3,464,217	3,464,217
Transfers				335,326	(335,326)	-
<b>Total general revenues</b>				<u>4,429,040</u>	<u>4,322,015</u>	<u>8,751,055</u>
<b>Change in net position</b>				<u>1,139,501</u>	<u>2,954,260</u>	<u>4,093,761</u>
<b>Net position, beginning of year</b>				<u>5,465,213</u>	<u>46,419,310</u>	<u>51,884,523</u>
<b>Net position, end of year</b>				<u>\$ 6,604,714</u>	<u>\$ 49,373,570</u>	<u>\$ 55,978,284</u>

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

**Rubidoux Community Services District**  
**Balance Sheet**  
**General Fund**  
**June 30, 2022**

---

**ASSETS**

Cash and cash equivalents (Note 2)	\$ 7,188,555
Accounts receivable, net (Note 4)	95,065
Internal balances (Note 6)	377,096
Interest receivable	11,091
Prepayments and deposits	<u>17,564</u>
 Total assets	 <u><u>\$ 7,689,371</u></u>

**LIABILITIES**

Accounts payable	\$ 1,619,101
Accrued liabilities	67,877
Developer deposits	<u>661,229</u>
 Total liabilities	 <u>2,348,207</u>

**FUND BALANCES**

Nonspendable	17,564
Assigned	1,795,623
Unassigned	<u>3,527,977</u>
 Total fund balances	 <u>5,341,164</u>

Total liabilities and fund balances	<u><u>\$ 7,689,371</u></u>
-------------------------------------	----------------------------

*The accompanying notes are an integral part of these financial statements.*

**Rubidoux Community Services District  
Reconciliation of the General Fund Balance Sheet  
to the Government-Wide Statement of Net Position  
June 30, 2022**

---

**Fund balances of governmental funds** \$ 5,341,164

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. 3,537,013

Long-term liabilities applicable to the District are not due and payable in the current period and, accordingly, are not reported as governmental fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:

Compensated absences	(236,307)
Net pension liability	(1,247,086)
Total OPEB liability	(469,806)

Deferred inflows and outflows of resources related to pensions and OPEB have not been included in the governmental fund activity.

Deferred outflows of resources	787,019
Deferred inflows of resources	(1,107,283)

**Net position of governmental activities** \$ 6,604,714

*The accompanying notes are an integral part of these financial statements.*

**Rubidoux Community Services District**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**General Fund**  
**For the year ended June 30, 2022**

---

**REVENUES**

Property taxes and weed abatement	\$ 4,073,902
Charges for administrative services	600,000
Licenses and permits	21,520
Interest earnings	19,812
Other revenue	<u>339,676</u>
 Total revenues	 <u>5,054,910</u>

**EXPENDITURES**

General government	2,032,655
Fire protection and weed abatement	<u>2,323,549</u>
 Total expenditures	 <u>4,356,204</u>

Excess of revenues over (under) expenditures 698,706

**OTHER FINANCING SOURCES (USES)**

Transfers in	<u>335,326</u>
--------------	----------------

**Net change in fund balance** 1,034,032

**Fund balance, beginning of year** 4,307,132

**Fund balance, end of year** \$ 5,341,164

*The accompanying notes are an integral part of these financial statements.*

**Rubidoux Community Services District**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in**  
**Fund Balance of the General Fund to the Government-Wide Statement of Activities**  
**For the year ended June 30, 2022**

---

**Net change in fund balance - total governmental funds** \$ 1,034,032

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and recorded as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays and asset disposals in the current period. (121,721)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenses in governmental funds as follows:

Change in compensated absences	(43,435)
Pension and OPEB related net adjustments	<u>270,625</u>

**Change in net position of governmental activities** \$ 1,139,501

*The accompanying notes are an integral part of these financial statements.*

**Rubidoux Community Services District**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2022**

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Solid Waste Disposal</u>	<u>Total</u>
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and cash equivalents (Note 2)	\$ 10,751,027	\$ 1,396,328	\$ -	\$ 12,147,355
Accounts receivable, net (Note 4)	1,114,814	1,540,815	526,546	3,182,175
Interest receivable	17,911	3,786	-	21,697
Inventory	43,239	-	-	43,239
Prepayments and deposits	12,452	-	-	12,452
<b>Total current assets</b>	<u>11,939,443</u>	<u>2,940,929</u>	<u>526,546</u>	<u>15,406,918</u>
<b>Noncurrent assets:</b>				
Restricted - cash and cash equivalents (Notes 2 and 3)	906,410	932,329	-	1,838,739
Restricted - reserve funds (Notes 2 and 3)	786,201	-	-	786,201
Capital assets, not being depreciated (Note 5)	2,482,213	60,245	-	2,542,458
Capital assets, being depreciated, net (Note 5)	24,738,807	14,013,442	-	38,752,249
<b>Total noncurrent assets</b>	<u>28,913,631</u>	<u>15,006,016</u>	<u>-</u>	<u>43,919,647</u>
<b>Total assets</b>	<u>40,853,074</u>	<u>17,946,945</u>	<u>526,546</u>	<u>59,326,565</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related (Note 10)	639,375	81,622	-	720,997
OPEB related (Note 11)	147,646	18,847	-	166,493
<b>Total deferred outflows of resources</b>	<u>787,021</u>	<u>100,469</u>	<u>-</u>	<u>887,490</u>

*The accompanying notes are an integral part of these financial statements.*

**Rubidoux Community Services District**  
**Statement of Net Position, continued**  
**Proprietary Funds**  
**June 30, 2022**

	Water Utility	Sewer Utility	Solid Waste Disposal	Total
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts payable	\$ 528,573	\$ 385,266	\$ -	\$ 913,839
Accrued liabilities	114,440	4,742	-	119,182
Customer deposits	46,863	-	-	46,863
Unearned revenue	300,000	-	53,174	353,174
Interest payable	6,706	-	-	6,706
Internal balances (Note 6)	180,968	196,128	-	377,096
Long-term liabilities - due within one year:				
Compensated absences (Note 9)	65,695	2,802	-	68,497
Certificates of participation (Note 8)	625,000	-	-	625,000
Note payable (Note 8)	273,240	-	-	273,240
<b>Total current liabilities</b>	<b>2,141,485</b>	<b>588,938</b>	<b>53,174</b>	<b>2,783,597</b>
<b>Noncurrent liabilities:</b>				
Long-term liabilities - due within more than one year:				
Compensated absences (Note 9)	197,084	8,404	-	205,488
Net pension liability (Note 10)	1,247,087	159,203	-	1,406,290
Total OPEB liability (Note 11)	469,808	59,975	-	529,783
Certificates of participation (Note 8)	1,333,890	-	-	1,333,890
Note payable (Note 8)	3,332,801	-	-	3,332,801
<b>Total noncurrent liabilities</b>	<b>6,580,670</b>	<b>227,582</b>	<b>-</b>	<b>6,808,252</b>
<b>Total liabilities</b>	<b>8,722,155</b>	<b>816,520</b>	<b>53,174</b>	<b>9,591,849</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension related (Note 10)	1,106,923	141,309	-	1,248,232
OPEB related (Note 11)	358	46	-	404
<b>Total deferred inflows of resources</b>	<b>1,107,281</b>	<b>141,355</b>	<b>-</b>	<b>1,248,636</b>
<b>NET POSITION</b>				
Net investment in capital assets	21,656,089	14,073,687	-	35,729,776
Restricted				
Capital projects	906,410	932,329	-	1,838,739
Debt service	786,201	-	-	786,201
Unrestricted	8,461,959	2,083,523	473,372	11,018,854
<b>Total net position</b>	<b>\$ 31,810,659</b>	<b>\$ 17,089,539</b>	<b>\$ 473,372</b>	<b>\$ 49,373,570</b>

*The accompanying notes are an integral part of these financial statements.*

**Rubidoux Community Services District**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the year ended June 30, 2022**

	Water Utility	Sewer Utility	Solid Waste Disposal	Total
<b>OPERATING REVENUES</b>				
Charges for current services	\$ 6,692,503	\$ 3,060,474	\$ 4,416,513	\$ 14,169,490
Other revenue	18,857	112,753	-	131,610
<b>Total operating revenues</b>	<b>6,711,360</b>	<b>3,173,227</b>	<b>4,416,513</b>	<b>14,301,100</b>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	2,584,347	49,626	-	2,633,973
Contracted services	-	-	4,127,075	4,127,075
Electrical power	512,616	49,968	-	562,584
Operating expense	1,418,671	78,406	-	1,497,077
Maintenance and repairs	56,241	73,718	-	129,959
Operating treatment	882,242	1,835,028	-	2,717,270
Insurance	96,293	24,850	-	121,143
Professional fees	418,534	86,884	-	505,418
Bad debt	73,924	13,886	47,839	135,649
Other	450,342	75,940	-	526,282
Administrative fee	300,000	250,000	50,000	600,000
<b>Total operating expenses</b>	<b>6,793,210</b>	<b>2,538,306</b>	<b>4,224,914</b>	<b>13,556,430</b>
Operating income before depreciation	(81,850)	634,921	191,599	744,670
Depreciation expense	(1,105,432)	(791,809)	-	(1,897,241)
<b>Operating income (loss)</b>	<b>(1,187,282)</b>	<b>(156,888)</b>	<b>191,599</b>	<b>(1,152,571)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Capital replacement	172,293	-	-	172,293
Capacity fees	2,038,724	1,253,200	-	3,291,924
Bond replacement revenue	1,145,640	-	-	1,145,640
Interest income	39,919	7,565	-	47,484
Interest expense	(215,184)	-	-	(215,184)
<b>Total nonoperating revenues (expenses)</b>	<b>3,181,392</b>	<b>1,260,765</b>	<b>-</b>	<b>4,442,157</b>
Income (loss) before contributions and transfers	1,994,110	-1,103,877	-191,599	3,289,586
Transfers in (out)	-	-	(335,326)	(335,326)
<b>Change in net position</b>	<b>1,994,110</b>	<b>1,103,877</b>	<b>(143,727)</b>	<b>2,954,260</b>
<b>Net position, beginning of year</b>	<b>29,816,549</b>	<b>15,985,662</b>	<b>617,099</b>	<b>46,419,310</b>
<b>Net position, end of year</b>	<b>\$ 31,810,659</b>	<b>\$ 17,089,539</b>	<b>\$ 473,372</b>	<b>\$ 49,373,570</b>

*The accompanying notes are an integral part of these financial statements.*



**Rubidoux Community Services District**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the year ended June 30, 2022**

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Solid Waste Disposal</u>	<u>Total</u>
<b>Cash flows from operating activities:</b>				
Cash receipts from customers	\$ 6,637,379	\$ 2,039,206	\$ 4,560,240	\$ 13,236,825
Cash paid to employees for salaries and benefits	(2,817,773)	(77,243)	-	(2,895,016)
Cash paid to vendors and suppliers	(4,041,565)	(2,421,444)	(4,174,914)	(10,637,923)
Cash paid for administrative fee	(300,000)	(250,000)	(50,000)	(600,000)
Net cash provided (used) by operating activities	<u>(521,959)</u>	<u>(709,481)</u>	<u>335,326</u>	<u>(896,114)</u>
<b>Cash flows from noncapital financing activities:</b>				
Proceeds from capacity fees	2,038,724	1,253,200	-	3,291,924
Bond replacement revenue	1,145,640	-	-	1,145,640
Other non-operating revenues (expenses), net	172,293	-	-	172,293
Transfers to other funds	-	-	(335,326)	(335,326)
Interfund borrowings	1,230,609	(71,263)	-	1,159,346
Net cash provided (used) by noncapital financing activities	<u>4,587,266</u>	<u>1,181,937</u>	<u>(335,326)</u>	<u>5,433,877</u>
<b>Cash flows from capital and related financing activities:</b>				
Acquisition and construction of capital assets	(4,299,279)	(52,963)	-	(4,352,242)
Principal payments on capital debt	(856,349)	-	-	(856,349)
Interest payments on capital debt	(213,362)	-	-	(213,362)
Net cash provided (used) by capital and related financing activities	<u>(5,368,990)</u>	<u>(52,963)</u>	<u>-</u>	<u>(5,421,953)</u>
<b>Cash flows from investing activities:</b>				
Interest earnings	30,876	5,145	-	36,021
Net cash provided (used) by investing activities	<u>30,876</u>	<u>5,145</u>	<u>-</u>	<u>36,021</u>
Net increase (decrease) in cash and cash equivalents	(1,272,807)	424,638	-	(848,169)
<b>Cash and cash equivalents, beginning of year</b>	<u>13,716,445</u>	<u>1,904,019</u>	<u>-</u>	<u>15,620,464</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 12,443,638</u>	<u>\$ 2,328,657</u>	<u>\$ -</u>	<u>\$ 14,772,295</u>
<b>Reconciliation to the Statement of Net Position</b>				
Cash and cash equivalents	\$ 10,751,027	\$ 1,396,328	\$ -	\$ 12,147,355
Restricted cash and cash equivalents	906,410	932,329	-	1,838,739
Restricted reserve funds	786,201	-	-	786,201
<b>Totals</b>	<u>\$ 12,443,638</u>	<u>\$ 2,328,657</u>	<u>\$ -</u>	<u>\$ 14,772,295</u>

*The accompanying notes are an integral part of these financial statements.*

**Rubidoux Community Services District**  
**Statement of Cash Flows, continued**  
**Proprietary Funds**  
**For the year ended June 30, 2022**

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Solid Waste Disposal</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
<b>Operating income (loss)</b>	<b>\$ (1,187,282)</b>	<b>\$ (156,888)</b>	<b>\$ 191,599</b>	<b>\$ (1,152,571)</b>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>				
Depreciation expense	1,105,432	791,809	-	1,897,241
Bad debt	-	13,886	47,839	61,725
Changes in assets and liabilities:				
(Increase) decrease in assets and deferred outflows of resources:				
Accounts receivable, net	(82,176)	(1,147,907)	42,714	(1,187,369)
Inventory	4,580	-	-	4,580
Prepayments and deposits	766,558	1,288	-	767,846
Deferred outflows of resources	(32,452)	(4,143)		(36,595)
Increase (decrease) in liabilities and deferred inflows of resources:				
Accounts payable	(903,840)	(184,052)	-	(1,087,892)
Unearned revenue	-	-	53,174	53,174
Accrued liabilities	14,787	(200)	-	14,587
Customer deposits	8,195	-	-	8,195
Compensated absences	22,411	7,130	-	29,541
Net pension liability	(1,249,898)	(159,561)	-	(1,409,459)
OPEB liability	30,513	3,895	-	34,408
Deferred inflows of resources	981,213	125,262	-	1,106,475
<b>Total adjustments</b>	<b>665,323</b>	<b>(552,593)</b>	<b>143,727</b>	<b>256,457</b>
<b>Net cash provided (used) by operating activities</b>	<b>\$ (521,959)</b>	<b>\$ (709,481)</b>	<b>\$ 335,326</b>	<b>\$ (896,114)</b>
<b>Non-cash operating, noncapital and capital and related financing, and investing activities:</b>				
Purchase of capital assets on account	None	None	None	None

*The accompanying notes are an integral part of these financial statements.*

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 1:           Summary of Significant Accounting Policies**

Rubidoux Community Services District was organized under the provisions of the State of California on November 24, 1952. The District operates under a governing Board of Directors and provides the following services: fire protection, sewer service, solid waste disposal (trash billing and collection), weed control, water service and street lighting. The financial statements of the District have been prepared in conformity with Accounting Principles Generally Accepted in the United States of America (GAAP) as applied to enterprise funds of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District also follows the Uniform System of Accounts as prescribed by the Controller of the State of California.

The accompanying financial statements present the activities of the District. There are no component units included in this report which meet the criteria of any applicable Governmental Accounting Standards Board Statements.

***Basis of Presentation and Basis of Accounting***

***Basis of Presentation***

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

***Fund Accounting***

The financial activities of the District are recorded in individual funds, each of which is deemed to be a separate accounting entity. The District uses fund accounting to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The financial activities of the District that are reported in the accompanying financial statements have been classified into the following major governmental and proprietary funds.

***Governmental Funds***

***General Fund***

This fund accounts for all activities of the District not specifically required to be accounted for in other funds. This fund primarily reflects general administrative type activities associated with overall management and record keeping for the District and contracted fire services.

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 1: Summary of Significant Accounting Policies, continued**

***Basis of Presentation and Basis of Accounting, continued***

*Proprietary Funds*

When the District charges for services it provides, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position.

Proprietary fund operating revenues and expenses are related to providing water, waste-water (sewer), and solid waste disposal services to the residents and businesses of the District. Revenue and expenses arising from capital and non-capital financing activities are presented as non-operating revenues and expenses.

The District has the following major proprietary funds:

- Water, sewer, and solid waste disposal funds. These funds account for the activities of the District's water supply system, pumping stations, collection systems and contracted sewer capacity arrangements, as well as contracted solid waste disposal operations.

*Basis of Accounting*

These statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance for all major governmental funds. Accompanying these statements is a schedule to reconcile and explain the differences in fund balances as presented in these statements to the net position presented in the government-wide financial statements.

Governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the District are property tax, interest earnings, investment revenue and operating and capital grant revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-wide, governmental-net position and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes apply. Property taxes are collected for the District by the County of Riverside. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 1: Summary of Significant Accounting Policies, continued**

***Basis of Presentation and Basis of Accounting, continued***

At the beginning of each fiscal year the District files an itemized estimate of anticipated revenue, other than current taxes, and of estimated expenditures for the General Fund with the Riverside County Auditor Controller.

The District's primary sources of revenue are from property taxes levied and controlled by Riverside County and billings by the District's Water Department. Other receipts are from Sewer Service and Solid Waste Disposal and Augmentation Funds from the State of California.

The District's Board of Directors approves total budgeted appropriations and expenditures on a bi-annual basis with annual adjustments on an as needed basis. The District adopts the budget on a basis consistent with generally accepted accounting principles (GAAP) of the United States of America. Only the Board of Directors is authorized to transfer or revise budget amounts of any fund.

Unused appropriations for all the annually budgeted funds lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

***Financial Statement Elements***

***Cash and Cash Equivalents***

For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, money market accounts, deposits with financial institutions and deposits in the State of California Local Agency Investment Fund and other investments with initial maturities of three months or less. Deposits in the Local Agency Investment Fund can be withdrawn at any time.

***Investment in State Investment Pool***

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized basis. LAIF has a maximum transaction limit of 15 per month with a minimum amount of \$5,000. Any withdrawal of \$10,000,000 or more requires 24 hour notice.

***Credit/Market Risk***

The District provides water and wastewater services to local residential and commercial customers. As part of normal operating practices, credit is granted to local customers, on an unsecured basis.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 1: Summary of Significant Accounting Policies, continued**

*Financial Statement Elements, continued*

The California Government Code requires California banks and savings and loan associations to secure a district's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of a district's deposits. California law also allows financial institutions to secure direct deposits by pledging first trust deed mortgage notes having a value of 150% of a district's total deposits. The District may waive collateral requirements for deposits which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC).

*Accounts Receivable*

The District extends credit to customers in the normal course of operations. Management review all accounts receivable as collectible; however, certain accounts are delinquent and an allowance for doubtful accounts has been recorded.

*Property Taxes and Assessments*

The Riverside County Assessor's Office assesses all real and personal property within the County each year. The Riverside County Tax Collector's Office bills and collects the District's share of property taxes and/or tax assessments. The Riverside County Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations. Property taxes and assessments receivable at year-end are related to property taxes and special assessments collected by the Riverside County, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and February 1
Collection dates	December 10 and April 10

*Prepaid Expenses*

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

*Materials and Supplies Inventory*

Materials and supplies inventory consists primarily of materials used in the construction and maintenance of the District's water and wastewater systems and is valued at the lower of cost, using the first-in, first-out method.

*Deferred Charges*

Deferred charges (discount on COP's) are reported net of accumulated amortization. The costs are amortized on the straight-line method based on the estimated term of the related debt. Amortization expense is recorded to interest expense in the financial statements.

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 1: Summary of Significant Accounting Policies, continued**

*Financial Statement Elements, continued*

*Restricted Assets*

Various resources of the District are limited as to their use by law or by debt covenants and are classified on the balance sheet as restricted assets. Undisbursed debt proceeds are restricted for repayment of the debt. Also, fees imposed on new real estate developments are restricted by law for the construction of capital improvements which benefit the development projects.

*Capital Assets*

Capital assets purchased or constructed with a value over \$5,000 and a useful life of 3 or more years are carried at historical cost. Constructed costs include labor, materials and construction period interest expense (net of interest income). Contributed assets are stated at acquisition value at the time received by the District. Donated capital assets are recorded at acquisition value at the date donated.

Depreciation is calculated on the straight-line method over the estimated useful lives of the properties, ranging from five to fifty years, as follows:

Governmental Activities

- Land improvements – 30 years
- Structures and equipment – 3 to 30 years

Business-Type Activities

- Land improvements – 30 years
- Structures and improvements – 5 to 30 years
- Water transmission and distribution systems – 50 years
- Wastewater collection systems – 50 years
- Vehicles and equipment – 5 to 15 years

*Compensated Absences*

Vested or accumulated vacation and sick leave is recorded as an expense and liability as benefits accrue to employees.

*Pensions*

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 1: Summary of Significant Accounting Policies, continued**

***Financial Statement Elements, continued***

*Other Postemployment Benefits (OPEB)*

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

*Deferred Inflows/Outflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has two items which qualifies for reporting in this category: pensions and OPEB. This amount is deferred and recognized as an outflow of resources in the period that the amount becomes available.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has two items which qualifies for reporting in this category: pensions and OPEB. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

*Net Position*

The government-wide financial statements utilize a net position presentation. Net position categories are as follows:

- *Net Investment in Capital Assets*. This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt outstanding against the acquisition, construction or improvement of those assets.
- *Restricted Net Position*. This component of net position consists of externally constrained resources imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position*. This component of net position consists of net position that does not meet the definition of *restricted* or *net investment in capital assets*.

It is the government's policy to consider restricted - net position to have been depleted before unrestricted net position is applied.



**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 1: Summary of Significant Accounting Policies, continued**

***Financial Statement Elements, continued***

***Fund Balance***

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications; restricted, committed, assigned, and unassigned.

- ***Restricted Fund Balance.*** This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- ***Committed Fund Balance.*** These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the District - the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the District removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- ***Assigned Fund Balance.*** This classification reflects the amounts constrained by the District's "intent" to be used for specific purposes, but are neither restricted nor committed. The District has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
- ***Unassigned Fund Balance.*** This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources - committed, assigned, and unassigned - in order as needed.

***Utility Sales***

Utility sales are billed on a monthly basis. Estimated unbilled utility revenue through June 30 has been accrued at year-end for the enterprise funds.

***Capital Contributions***

Capital contributions represent cash and capital asset additions contributed to the District by property owners, granting agencies or real estate developers desiring services that require capital connection expenditures or capacity commitment.

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 1: Summary of Significant Accounting Policies, continued**

*Financial Statement Elements, continued*

*Administrative Fee*

The administrative fees are paid by the Water Utility, Sewer Utility and Solid Waste Disposal funds to the General Fund for staff time such as customer service and finance functions. The administrative fees are approved within the annual budget by the Board.

*Bond Replacement Revenue*

These revenues are generated based on the water bill associated with the Certificates of Participation (COP) payback and are used to make COP debt service payments.

*Use of Estimates*

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

*New Accounting Pronouncements*

The following new pronouncements may have an effect on the District when implemented:

*Government Accounting Standards Board Statement No. 91*

*GASB Statement No. 91, Conduit Debt Obligations* is effective for periods beginning after December 15, 2021.

*Government Accounting Standards Board Statement No. 92*

*GASB Statement No. 92, Omnibus 2020* is effective for periods beginning after June 15, 2021.

*Government Accounting Standards Board Statement No. 93*

*GASB Statement No. 93, Replacement of Interbank Offered Rates* is effective for periods beginning after June 15, 2021.

*Government Accounting Standards Board Statement No. 94*

*GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is effective for periods beginning after June 15, 2022.

*Government Accounting Standards Board Statement No. 96*

*GASB Statement No. 96, Subscription-Based Information Technology Arrangements* is effective for periods beginning after June 15, 2022.

*Government Accounting Standards Board Statement No. 97*

*GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* is effective for fiscal years beginning after June 15, 2021.

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 1: Summary of Significant Accounting Policies, continued**

*Financial Statement Elements, continued*

*Government Accounting Standards Board Statement No. 98*

*GASB Statement No. 98, The Annual Comprehensive Financial Report* is effective for fiscal years ending after December 15, 2021. Earlier application is encouraged.

*Government Accounting Standards Board Statement No. 99*

*GASB Statement No. 99, Omnibus 2022* has varying implementation dates with the earliest being effective for fiscal years beginning after June 15, 2022.

*Government Accounting Standards Board Statement No. 100*

*GASB Statement No. 100, Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62* is effective for fiscal years beginning after June 15, 2023.

*Government Accounting Standards Board Statement No. 97*

*GASB Statement No. 101, Compensated Absences* is effective for fiscal years beginning after December 15, 2023. Earlier application is encouraged.

**Note 2: Cash and Cash Equivalents**

Cash and investment balances are presented in the financial statements as follows:

	<u>Governmental</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total</u>
Statement of Net Position:				
Current:				
Cash and cash equivalents	\$ 7,188,555	\$ 10,751,027	\$1,396,328	\$19,335,910
Non-current:				
Restricted - cash and cash equivalents	-	906,410	932,329	1,838,739
Restricted - reserve funds	-	786,201	-	786,201
	<u>\$ 7,188,555</u>	<u>\$ 12,443,638</u>	<u>\$2,328,657</u>	<u>\$21,960,850</u>
Cash and cash equivalents:				
Deposits held with financial institutions	\$ 419,140	\$ 1,613,647	\$ 76,100	\$ 2,108,887
Cash on hand	-	1,800	-	1,800
Investments (certificates of deposit)	170,425	225,000	-	395,425
Local Agency Investment Fund (LAIF)	6,598,990	10,603,191	2,252,557	19,454,738
	<u>\$ 7,188,555</u>	<u>\$ 12,443,638</u>	<u>\$2,328,657</u>	<u>\$21,960,850</u>

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 2: Cash and Cash Equivalents, continued**

*Authorized investments*

The District's investment policy allows it to invest in US Treasury Bill, Notes, Bonds, US Agency obligations, Local Agency Investment Fund, certificates of deposit, money market mutual funds, commercial paper and savings accounts with certain limitations as explained in the policy.

*Fair value measurements*

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2022:

- Local Agency Investment Fund (General Fund, \$6,598,990, Water \$10,603,191 and Sewer \$2,252,557) of \$19,454,738 is not subject to the fair value hierarchy.
- Certificates of Deposit (General Fund, \$170,425, Water \$225,000) of \$395,425 are valued at Level 2 – Significant Other Observable Inputs.

**Note 3: Restricted Assets**

The District is required to maintain reserve funds for debt service on outstanding bonds payable and certificates of participation. The following reflects reserve funds for the outstanding debt arrangement and all other restricted assets. Restricted cash funds consisted of the following on June 30, 2022:

	Amount
Business-type:	
Certificates of Participation - Series 1998:	
Funds held by fiscal agent in bond reserve	\$ 786,201
Other District funds held for connection/capacity fees and other future uses, as well as receivable amounts due as contribution capital:	
Sewer connection/capacity fees	932,329
Water connection/capacity fees	906,410
Total other district funds	1,838,739
<b>Total business-type restricted assets</b>	<b>\$ 2,624,940</b>

Rubidoux Community Services District  
Notes to the Financial Statements  
June 30, 2022

**DRAFT**  
**Subject to Change**

**Note 4:       Accounts Receivable**

The detail of accounts receivable is as follows at June 30, 2022:

	<u>Amount</u>
Governmental	
Weed abatement	
Property assessments for weed abatement	\$       1,020
Governmental Fund property taxes	<u>94,045</u>
Total governmental	<u>95,065</u>
Business-type	
Water Utility Fund	
Billed, net	303,935
Unbilled	518,936
JCSD	282,355
Capacity Fees	<u>9,588</u>
	1,114,814
Sewer Utility Fund	
Billed, net	143,104
Unbilled	179,016
Capacity Fees	1,107,600
City of Riverside	<u>111,095</u>
	1,540,815
Solid Waste Disposal Fund	
Billed, net	267,358
Unbilled	<u>259,188</u>
	526,546
Total business-type	<u>3,182,175</u>
Total accounts receivable, net	<u><u>\$   3,277,240</u></u>

Allowance for doubtful accounts at June 30, 2022, is provided as follows:

Water Utility Fund	\$       52,000
Sewer Utility Fund	15,000
Solid Waste Disposal Fund	<u>38,000</u>
Total	<u><u>\$   105,000</u></u>

Rubidoux Community Services District  
Notes to the Financial Statements  
June 30, 2022

**DRAFT**  
**Subject to Change**

**Note 5: Capital Assets**

Property, plant and equipment were comprised of the following at June 30, 2022:

<i>Governmental-type activities</i>	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated				
Land	\$ 308,117	\$ -	\$ -	\$ 308,117
Construction in progress	624,551	9,451	-	634,002
 Total capital assets, not being depreciated	 932,668	 9,451	 -	 942,119
Capital assets, being depreciated:				
Structures and improvements	3,718,183	-	-	3,718,183
Equipment	997,811			997,811
 Total capital assets, being depreciated	 4,715,994	 -	 -	 4,715,994
 Total accumulated depreciation	 (1,989,928)	 (131,172)		 (2,121,100)
 Total capital assets, being depreciated, net	 2,726,066	 (131,172)	 -	 2,594,894
 Governmental activities capital assets, net	 \$ 3,658,734	 \$ (121,721)	 \$ -	 \$ 3,537,013
	<u>Depreciation Expense</u>			
<b><u>Governmental Activities</u></b>				
Administration and support	\$ 131,172			
<b><u>Business-type Activities</u></b>				
Water Utility	\$ 1,105,432			
Sewer Utility	791,809			
 Total Business-type activities	 \$ 1,897,241			

Rubidoux Community Services District  
Notes to the Financial Statements  
June 30, 2022

**DRAFT**  
**Subject to Change**

Note 5: Capital Assets, continued

*Business-type Activities*

<u>Water Utility</u>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 787,175	\$ 6,065	\$ -	\$ 793,240
Construction in progress	2,226,768	1,574,630	(2,112,425)	1,688,973
Total capital assets, not being depreciated	<u>3,013,943</u>	<u>1,580,695</u>	<u>(2,112,425)</u>	<u>2,482,213</u>
Capital assets, being depreciated:				
Structures and improvements	35,836,764	4,754,743	-	40,591,507
Equipment	1,888,412	76,266	-	1,964,678
Total capital assets, being depreciated	<u>37,725,176</u>	<u>4,831,009</u>	<u>-</u>	<u>42,556,185</u>
Less accumulated depreciation	<u>(16,711,946)</u>	<u>(1,105,432)</u>	<u>-</u>	<u>(17,817,378)</u>
Total capital assets, being depreciated, net	<u>21,013,230</u>	<u>3,725,577</u>	<u>-</u>	<u>24,738,807</u>
Total Water Utility capital assets, net	<u>24,027,173</u>	<u>5,306,272</u>	<u>(2,112,425)</u>	<u>27,221,020</u>
<b>Sewer Utility</b>				
Capital assets, not being depreciated:				
Land	17,825	-	-	17,825
Construction in progress	40,083	2,337	-	42,420
Total capital assets, not being depreciated	<u>57,908</u>	<u>2,337</u>	<u>-</u>	<u>60,245</u>
Capital assets, being depreciated:				
Structures and improvements	37,486,988	-	-	37,486,988
Equipment	659,226	50,626	-	709,852
Total capital assets, being depreciated	<u>38,146,214</u>	<u>50,626</u>	<u>-</u>	<u>38,196,840</u>
Less accumulated depreciation	<u>(23,391,589)</u>	<u>(791,809)</u>	<u>-</u>	<u>(24,183,398)</u>
Total capital assets, being depreciated, net	<u>14,754,625</u>	<u>(741,183)</u>	<u>-</u>	<u>14,013,442</u>
Total Sewer Utility capital assets, net	<u>14,812,533</u>	<u>(738,846)</u>	<u>-</u>	<u>14,073,687</u>
Total Business-type Activities capital assets, net	<u>\$ 38,839,706</u>	<u>\$ 4,567,426</u>	<u>\$ (2,112,425)</u>	<u>\$ 41,294,707</u>

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 6: Reconciliation of Interfund Receivables and Payables**

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement.

Interfund balances are as follows as of June 30, 2022:

Due From	Due To			Total
	General Fund	Water Utility	Sewer Utility	
General Fund	\$ -	\$ 929,543	\$ (1,306,639)	\$ (377,096)
Water Utility Fund	(929,543)	-	1,110,511	180,968
Sewer Utility Fund	1,306,639	(1,110,511)	-	196,128
<b>Total</b>	<b>\$ 377,096</b>	<b>\$ (180,968)</b>	<b>\$ (196,128)</b>	<b>\$ -</b>

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are expended. The Solid Waste Disposal Fund transferred \$162,381 to the General Fund.

**Note 7: Real Properties**

Properties owned by the District are as follows:

- Property Site – Wilson Street and Agua Mansa Boulevard Treatment Plant (approximately 10 acres)
- Main Office – 3590 Rubidoux Boulevard
- Field Office Building – 6131 Limonite Avenue
- 9 Water Well Sites
- Vacant Lot – South Sedona Drive
- Vacant Lot – Mission Avenue
- Vacant Lot – Golden West Avenue
- Nitrate Wellhead Treatment Facility – 2100 Fleetwood Drive
- Manganese Treatment Facility – 5245 34th Street
- Well site #18 -- 5245 34th Street
- Fort Fremont Parcel
- Land adjacent to District Office
- Goldenwest Reservoir Site
- 4 Reservoir Tanks
- Fire Station 38 – 5721 Mission Avenue



**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

**Note 8: Long-term Liabilities**

Below is a schedule of the changes in long-term liabilities for the year ended June 30, 2022:

Business-type activities:	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
<b>Water Utility Fund:</b>					
<i>Other Debt:</i>					
1998 Certificates of Participation	\$ 2,560,000	\$ -	\$ (590,000)	\$ 1,970,000	\$ 625,000
Less: unamortized discount	(15,707)	-	4,597	(11,110)	-
<i>Direct Borrowings:</i>					
Note payable - State Drinking Water	3,872,390	-	(266,349)	3,606,041	273,240
<b>Total Water Utility</b>	<b>\$ 6,416,683</b>	<b>\$ -</b>	<b>\$ (851,752)</b>	<b>\$ 5,564,931</b>	<b>\$ 898,240</b>

*Certificates of Participation – Other Debt*

On June 1, 1998, the District issued Certificates of Participation (COP) in the amount of \$10,595,000 to advance refund the District's COP Series 1995 and to make improvements to the municipal water system.

In the case of default, the trustee may, with the consent of the certificate insurer and upon written notice from the owners of not less than 25% in aggregate principal amount of the Certificates at the time outstanding shall upon notice in writing to the District, exercise any and all remedies available pursuant to law or granted with respect to the installment sale agreement. In the event of any acceleration of the principal of the Certificates, the insured payments will be made at such times and in such amounts as would have been made had there not been an acceleration.

Maturities of the certificates of participation are as follows:

Fiscal year ending June 30,	1998 Series Certificates of Participation		
	Principal	Interest	Total
2023	\$ 625,000	\$ 84,533	\$ 709,533
2024	655,000	51,893	706,893
2025	690,000	17,595	707,595
<b>Total</b>	<b>\$ 1,970,000</b>	<b>\$ 154,021</b>	<b>\$ 2,124,021</b>

*Note Payable – Direct Borrowing*

The District entered into an agreement with the California Department of Public Health for a Safe Drinking Water State Revolving Fund loan in October 2010. The original agreement provided for a \$5,667,200 twenty-year loan at a 2.5707% interest rate for the purpose of financing construction projects to meet safe drinking water standards. This project was the construction of the Leland J. Thompson Water Treatment Facility. The note from direct borrowings are secured with collateral from net revenues from the Water Utility fund. In the event of default, outstanding amounts become immediately due if the District is unable to make payment and any further obligations of the State to make disbursements to the District will terminate.

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

**Note 8: Long-term Liabilities, continued**

Maturities of the note payable are as follows:

Fiscal year ending June 30,	State of California Note Payable		
	Principal	Interest	Total
2023	\$ 273,240	\$ 90,956	\$ 364,196
2024	280,310	83,886	364,196
2025	287,562	76,634	364,196
2026	295,002	69,194	364,196
2027	302,634	61,562	364,196
2028 - 2032	1,634,745	186,235	1,820,980
2033 - 2034	532,548	13,749	546,297
<b>Total</b>	<b>\$ 3,606,041</b>	<b>\$ 582,216</b>	<b>\$ 4,188,257</b>

**Note 9: Compensated Absences**

In concurrence with the District's Memorandum of Understanding (MOU), dated July 1, 2021, employees accumulate earned but unused vacation, sick leave and comp time, a portion of which will be paid to employees upon separation from the District. Once a year, the District "cashes out" to employees their sick leave hours in excess of 600 hours. All appropriate accruals were recorded in the respective funds. Accrued balances at June 30, 2022 were as follows:

	Beginning Balance	Net Change*	Ending Balance	Due within One Year
Governmental Activities	\$ 192,872	\$ 43,435	\$ 236,307	\$ 59,077
Business-Type Activities:				
Water Utility	240,368	22,411	262,779	65,695
Sewer Utility	4,076	7,130	11,206	2,802
<b>Total Business-Type Activities</b>	<b>244,444</b>	<b>29,541</b>	<b>273,985</b>	<b>68,497</b>
<b>Total Compensated Absences</b>	<b>\$ 437,316</b>	<b>\$ 72,976</b>	<b>\$ 510,292</b>	<b>\$ 127,574</b>

*\*The District chose to early implement GASB Statement No. 101, which allows for reporting of the net change in compensated absences, rather than presenting additions and deletions (gross reporting).*

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 10: Pension Plan**

**A. General Information about the Pension Plan**

**Plan Description**

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors three rate plans (two miscellaneous and one safety). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at June 30, 2022 are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	3% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employer contribution rates for 2022	15.250%	7.590%
	<b>Safety*</b>	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50-57
Monthly benefits, as a % of eligible compensation	3.0%	2.0% to 2.7%
Required employer contribution rates for 2022	0.000%	0.000%

\*As of 1990, the District elected to contract its fire services and no longer has safety employees.

Rubidoux Community Services District  
Notes to the Financial Statements  
June 30, 2022

---

Note 10: Pension Plan, continued

**A. General Information about the Pension Plan, continued**

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended June 30, 2022 were \$712,970. The actual employer payments of \$639,206 made to CalPERS by the District during the measurement period ended June 30, 2021 differed from the District's proportionate share of the employer's contributions of \$899,656 by \$260,450 which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

**B. Net Pension Liability**

The District's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each Plan is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

All other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 10: Pension Plan, continued**

**B. Net Pension Liability**

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB 68
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by entry age and service
Mortality Rate Table (1)	Derived using CalPERS' membership data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.50% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.50% thereafter.

- (1) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

***Long-term Expected Rate of Return***

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 10: Pension Plan, continued**

**B. Net Pension Liability, continued**

The expected real rates of return by asset class are as follows:

Asset Class <sup>1</sup>	New Strategic Allocation	Real Return Years 1 - 10 <sup>2</sup>	Real Return Years 11+ <sup>3</sup>
Public equity	50.0%	4.80%	5.98%
Fixed income	28.0%	1.00%	2.62%
Inflation assets	-	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%
Real assets	13.0%	3.75%	4.93%
Liquidity	1.0%	-	(0.92%)

<sup>1</sup> In the System's ACFR, fixed income is included in Global Debt Securities; liquidity is included in short-term investments; inflation assets are included in both global equity securities and global debt securities.

<sup>2</sup> An expected inflation of 2.0% used for this period

<sup>3</sup> An expected inflation of 2.92% used for this period

**Change of Assumptions**

There were no change of assumptions for measurement date June 30, 2021.

**Discount Rate**

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Subsequent Events**

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

**Note 10: Pension Plan, continued**

**B. Net Pension Liability, continued**

**Pension Plan Fiduciary Net Position**

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov). The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

**C. Proportionate Share of Net Pension Liability**

The following table shows the Plan's proportionate share of the net pension liability over the measurement period.

	Increase (Decrease) Plan Net Pension Liability
Balance at: 6/30/2020 (Valuation Date)	\$ 5,312,735
Balance at: 6/30/2021 (Measurement Date)	2,653,376
Net Changes During 2020-2021	\$ (2,659,359)

The District's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov). The District's proportionate share of the net pension liability for the total Plan as of the June 30, 2020 and 2021 measurement dates was as follows:

Proportionate Share of NPL - June 30, 2020	0.048828%
Proportionate Share of NPL - June 30, 2021	0.049061%
Change - Increase (Decrease)	0.000233%

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability	\$ 5,908,454	\$ 2,653,376	\$ (34,702)

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 10: Pension Plans, continued**

**C. Proportionate Share of Net Pension Liability, continued**

**Amortization of Deferred Outflows and Deferred Inflows of Resources**

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lives (EARSL) of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2021 is 3.7 years, which was obtained by dividing the total service years of 561,622 (the sum of remaining service lifetimes of the active employees) by 150,648 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

**D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions**

As of the start of the measurement period (July 1, 2020), the District's net pension liability is \$5,312,743. For the measurement period ending June 30, 2021 (the measurement date), the District incurred a pension expense of \$48,164. As of June 30, 2022, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ -	\$ -
Differences between expected and actual experience	375,800	-
Differences between projected and actual investment earnings	-	(1,946,048)
Differences between employer's contributions and proportionate share of contributions	2,983	(320,968)
Change in employer's proportion	268,619	(88,141)
Pension contributions made subsequent to measurement date	712,970	-
<b>Total</b>	<b>\$ 1,360,372</b>	<b>\$ (2,355,157)</b>



**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 10: Pension Plans, continued**

***D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions, continued***

These amounts above are net of outflows and inflows recognized in the 2020-2021 measurement period expense. The \$712,970 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the upcoming fiscal year ended. Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Fiscal Year</u> <u>Ending June 30:</u>	<u>Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources, Net</u>
2023	\$ (344,257)
2024	(390,680)
2025	(435,953)
2026	(536,865)
2027	-
Remaining	-

***E. Payable to the Pension Plan***

At June 30, 2022, the District reported a payable of \$17,308 for the outstanding contributions to the pension plans required for the year ended June 30, 2022.

**Note 11: Other Post-Employment Benefits (OPEB)**

***Plan Description***

The District has established a single-employer Retiree Healthcare Plan (HC Plan). This coverage is available for employees who reach the CalPERS minimum retirement age.

***Benefits Provided***

The District's current contribution cap is \$196 per month per retiree, approved through Board Resolutions 560 and 641. Changes to benefit terms can only be established/amended by the Board of Directors.

***Employees Covered***

As of the June 30, 2020 actuarial valuation, the following employees were covered by the benefit terms under the HC Plan:

Active employees	24
Inactive employees or beneficiaries currently receiving benefits	8
Total	32

***Contributions***

The HC Plan and its contribution requirements are established by the Board of Directors and may be amended by the Board of the Directors. For the fiscal year ended June 30, 2022, the District's cash contributions were \$17,640 in payments for insurance premiums not reimbursed by a trust.

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 11: Other Post-Employment Benefits (OPEB), continued**

***Total OPEB Liability***

The District's total OPEB liability was valued and measured as of June 30, 2021, based on the following actuarial methods and assumptions:

**Actuarial Assumptions:**

Discount Rate	2.16%
Inflation	2.50% per year
Salary Increases	2.75% per year
Investment Rate of Return	2.16%
Mortality Rate <sup>(1)</sup>	2017 CalPERS Mortality for Miscellaneous Employees
Turnover Healthcare Trend Rate <sup>(2)</sup>	2017 CalPERS Rates for Miscellaneous Employees
Retirement Rate <sup>(3)</sup>	2017 CalPERS Rates for Miscellaneous Employees

<sup>(1)</sup> The mortality assumptions are based on the 2017 CalPERS Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

<sup>(2)</sup> The turnover assumptions are based on the 2017 CalPERS Rates for Turnover Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

<sup>(3)</sup> The retirement assumptions are based on the 2017 CalPERS Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

***Discount Rate***

The discount rate used to measure the total OPEB liability was 2.16%. The District is currently financing its OPEB liability on a pay-as-you-go basis.

***Changes in the OPEB Liability***

The changes in the total OPEB liability for the HC Plan are as follows:

	<b>Total OPEB Liability</b>
Balance at June 30, 2021 (Measurement Date June 30, 2020)	<u>\$ 934,669</u>
Changes recognized for the measurement period:	
Service Cost	55,200
Interest on Total OPEB Liability	20,962
Benefit payments	(18,816)
Change in Assumptions	<u>7,574</u>
Net Change	<u>64,920</u>
Balance at June 30, 2022 (Measurement Date June 30, 2021)	<u><u>\$ 999,589</u></u>

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

**Note 11: Other Post-Employment Benefits (OPEB), continued**

***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate***

The following presents the total OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Total OPEB Liability	\$ 1,209,710	\$ 999,589	\$ 835,422

***Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates***

The following presents the total OPEB liability of the District if it were calculated using a health care cost trend rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	\$ 858,192	\$ 999,589	\$ 1,181,291

***OPEB Expense***

For the fiscal year ended June 30, 2022, the District recognized an OPEB expense as follows:

Service cost	\$	55,200
Interest on Total OPEB Liability		20,962
Recognized Experience (Gains)/Losses		7,292
Recognized Assumption Change Deferrals		23,197
OPEB Expense	\$	106,651

As of fiscal year ended June 30, 2022, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 224,145	\$ -
Differences between expected and actual experience	72,352	(762)
OPEB contributions subsequent to measurement date	17,640	-
Total	\$ 314,137	\$ (762)

**Rubidoux Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2022**

---

**Note 11: Other Post-Employment Benefits (OPEB), continued**

These amounts above are net of outflows and inflows recognized in the 2020-2021 measurement period expense. The \$17,640 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the upcoming fiscal year ended. Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in future OPEB expense as follows:

<u>Fiscal Year</u> <u>Ended June 30:</u>	<u>Deferred</u> <u>Outflows/(Inflows) of</u> <u>Resources</u>
2023	\$ 30,489
2024	30,489
2025	30,489
2026	30,489
2027	30,489
Thereafter:	143,290

**Note 12: Contributed Capital/Financing Arrangement**

On a cumulative basis, contributed capital received by the District in prior periods and during the current fiscal year is summarized as follows:

	<u>Governmental</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Cumulatively to June 30, 2021	\$ 4,426,019	\$ 10,648,046	\$ 20,644,482	\$ 35,718,547
Fiscal year, June 30, 2022	-	-	-	-
Cumulative total to June 30, 2022	<u>\$ 4,426,019</u>	<u>\$ 10,648,046</u>	<u>\$ 20,644,482</u>	<u>\$ 35,718,547</u>

**Note 13: Commitments and Contingencies**

*Litigation*

During the fiscal year 2014, a case was filed by the City of Riverside for a declaratory relief action seeking to require the District's financial participation in Riverside's Regional Sewage Treatment Plant. The District intends to vigorously defend the action. The fiscal impact is still unknown, therefore has not been accrued, but could be a maximum of \$21,100,000 if Riverside prevails, on appeal.

**Note 14: Subsequent Event**

In August 2022, the District secured a low interest loan of \$3,585,000 at a rate of 3.05% per annum for the purposes of acquiring and remodeling a new administrative building and for remodeling its existing administrative building into a full-time operations facility.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Rubidoux Community Services District  
Required Supplementary Information  
Schedule of Plan's Proportionate Share of Net Pension Liability and Related Ratios  
as of the Measurement Date  
Last 10 years\***

	Measurement Date							
	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Employer's Proportion of the Collective Net Pension Liability <sup>1</sup>	0.03042%	0.043038%	0.044814%	0.045706%	0.046568%	0.047847%	0.048828%	0.049061%
Employer's Proportionate Share of the Collective Net Pension Liability	\$ 2,588,133	\$ 2,954,125	\$ 3,877,770	\$ 4,532,734	\$ 4,487,388	\$ 4,902,890	\$ 5,312,735	\$ 2,653,376
Employer's Covered Payroll	\$ 1,868,407	\$ 1,973,814	\$ 2,048,593	\$ 2,055,588	\$ 2,093,208	\$ 2,416,190	\$ 2,206,351	\$ 2,221,141
Employer's Proportionate Share of the Net Pension Liability as a Percentage of the Employer's Covered Payroll	138.52%	149.67%	189.29%	220.51%	214.38%	202.92%	240.79%	119.46%
Pension Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	82.83%	81.30%	76.63%	75.49%	76.15%	74.71%	77.29%	89.20%

<sup>1</sup> Proportion of the collective net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk pools excluding the 1959 Survivors Risk Pool.

\* Measurement date 6/30/2014 (fiscal year 2015) was the first year of implementation. Additional years will be presented as the information becomes available.

**Rubidoux Community Services District  
Required Supplementary Information  
Schedule of Plan Contributions  
Last 10 years\***

	Fiscal Year							
	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Contractually Determined Contributions	\$ 360,072	\$ 362,251	\$ 400,178	\$ 432,726	\$ 536,247	\$ 588,035	\$ 639,206	\$ 712,970
Contributions in Relation to the Contractually Determined Contributions	(360,072)	(362,251)	(400,178)	(432,726)	(536,247)	(588,035)	(639,206)	(712,970)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 1,973,814	\$ 2,048,593	\$ 2,055,588	\$ 2,093,208	\$ 2,416,190	\$ 2,206,351	\$ 2,221,141	\$ 2,449,619
Contributions as a Percentage of Covered Payroll	18.24%	17.68%	19.47%	20.67%	22.19%	26.65%	28.78%	29.11%

\* Fiscal year ending 6/30/2015 was the first year of implementation. Additional years will be presented as the information becomes available.

Notes to Schedule:

Change in Benefit Terms: None

Changes in Assumptions: There were no assumption changes for 2021. For 2020, the Plan adopted a new amortization policy effective with the 2019 actuarial valuation. The new amortization policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019. There were no changes in assumptions in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2019. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes in the discount rate. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

**Rubidoux Community Services District**  
**Required Supplementary Information**  
**Schedule of Changes in the Total OPEB Liability and Related Ratios**  
**Last 10 years\***

Measurement Period	2018	2019	2020	2021
<b>Total OPEB Liability</b>				
Service Cost	\$ 23,659	\$ 24,310	\$ 27,194	\$ 55,200
Interest on the Total OPEB Liability	18,501	18,181	20,340	20,962
Experience (Gains)/Losses	-	-	87,121	-
Changes in assumptions	-	28,683	236,179	7,574
Changes in benefit terms	-	-	-	-
Actual Benefit Payments from Employer	(10,044)	(9,408)	(9,408)	(18,816)
Expected Minus Actual Benefit Payments	-	(1,038)	-	-
<b>Net change in Total OPEB Liability</b>	<b>32,116</b>	<b>60,728</b>	<b>361,426</b>	<b>64,920</b>
<b>Total OPEB Liability - beginning</b>	<b>480,399</b>	<b>512,515</b>	<b>573,243</b>	<b>934,669</b>
<b>Total OPEB Liability - ending (a)</b>	<b>512,515</b>	<b>573,243</b>	<b>934,669</b>	<b>999,589</b>
<b>Plan Fiduciary Net Position</b>				
Contribution - employer	10,044	9,408	9,408	18,816
Net investment income	-	-	-	-
Benefit payments	(10,044)	(9,408)	(9,408)	(18,816)
Administrative expense	-	-	-	-
<b>Net change in Plan Fiduciary Net Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - ending (b)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OPEB Liability - ending (a) - (b)</b>	<b>\$ 512,515</b>	<b>\$ 573,243</b>	<b>\$ 934,669</b>	<b>\$ 999,589</b>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 2,093,208	\$ 2,416,190	\$ 2,206,351	\$ 2,221,141
Total OPEB liability as a percentage of covered-employee payroll	24.48%	23.73%	42.36%	45.00%

Notes to schedule:

The District does not have assets accumulated in a trust that meets the criteria of GASB 75 to pay related benefits.

Significant changes in assumptions:

Change in Benefit Terms: There were no changes in benefit terms since the prior measurement date.

Change in Assumption: The interest assumption changed from 2.20% to 2.16%. Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems.

*\*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.*



**Rubidoux Community Services District**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual – General Fund**  
**For the year ended June 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes and weed abatement	\$ 3,538,600	\$ 3,538,600	\$ 4,073,902	\$ 535,302
Charges for administrative services	600,000	600,000	600,000	-
Licenses and permits	5,500	5,500	21,520	16,020
Interest earnings	9,000	9,000	19,812	10,812
Other revenue	101,000	101,000	339,676	238,676
<b>Total revenues</b>	<b>4,254,100</b>	<b>4,254,100</b>	<b>5,054,910</b>	<b>800,810</b>
<b>EXPENDITURES</b>				
General government				
Salaries and benefits (including pension)	1,422,400	1,422,400	1,400,205	22,195
Services and supplies	373,300	373,300	632,450	(259,150)
Capital outlays	30,000	30,000	-	30,000
Fire protection and weed abatement				
Contract services	2,396,600	2,396,600	2,284,775	111,825
Utilities	-	-	27,715	(27,715)
Repairs and maintenance	25,000	25,000	11,059	13,941
<b>Total expenditures</b>	<b>4,247,300</b>	<b>4,247,300</b>	<b>4,356,204</b>	<b>(108,904)</b>
Excess of revenue over (under) expenditures	6,800	6,800	698,706	691,906
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	(6,800)	(6,800)	335,326	342,126
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>1,034,032</b>	<b>1,034,032</b>
Fund balance, beginning of year	4,307,132	4,307,132	4,307,132	-
Fund balance, end of year	<b>\$ 4,307,132</b>	<b>\$ 4,307,132</b>	<b>\$ 5,341,164</b>	<b>\$ 1,034,032</b>

**Rubidoux Community Services District**  
**Notes to Required Supplementary Information**  
**For the year ended June 30, 2022**

---

**Note 1: Schedule of Revenues and Expenditures - Budget and Actual:**

The District maintains its accounting records on a budgetary basis which differs from the basis used for financial statement purposes in the accompanying statement. The financial statements have been prepared using the modified accrual basis of accounting as prescribed by generally accepted accounting principles. This budget is used throughout the year and compared with internal accounting reports prepared using the same method of accounting.

**OTHER INFORMATION**  
**(unaudited)**

**Rubidoux Community Services District**  
**Combining Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances – General Fund**  
**For the year ended June 30, 2022**

	General Fund	Protection/ Weed Abatement	Reported General Fund
<b>REVENUES</b>			
Property tax and weed abatement	\$ 4,073,309	\$ 593	\$ 4,073,902
Charges for administrative services	600,000	-	600,000
License and permits	21,520	-	21,520
Interest earnings	19,812	-	19,812
Other revenue	339,676	-	339,676
Total revenues	<u>5,054,317</u>	<u>593</u>	<u>5,054,910</u>
<b>EXPENDITURES</b>			
Current:			
General government	2,032,655	-	2,032,655
Fire protection and weed abatement	-	2,323,549	2,323,549
Total expenditures	<u>2,032,655</u>	<u>2,323,549</u>	<u>4,356,204</u>
Excess of revenues over (under) expenditures	<u>3,021,662</u>	<u>(2,322,956)</u>	<u>698,706</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in	-	2,300,030	2,300,030
Transfer out	(2,300,030)	335,326	(1,964,704)
Total other financing sources (uses)	<u>(2,300,030)</u>	<u>2,635,356</u>	<u>335,326</u>
Net change in fund balances	721,632	312,400	1,034,032
Fund balances, beginning of year	<u>3,456,439</u>	<u>850,693</u>	<u>4,307,132</u>
Fund balances, end of year	<u>\$ 4,178,071</u>	<u>\$ 1,163,093</u>	<u>\$ 5,341,164</u>

**Rubidoux Community Services District**  
**Ten Year Financial Trends**  
**(Rounded to Thousand Dollars)**  
**For the last 10 years**

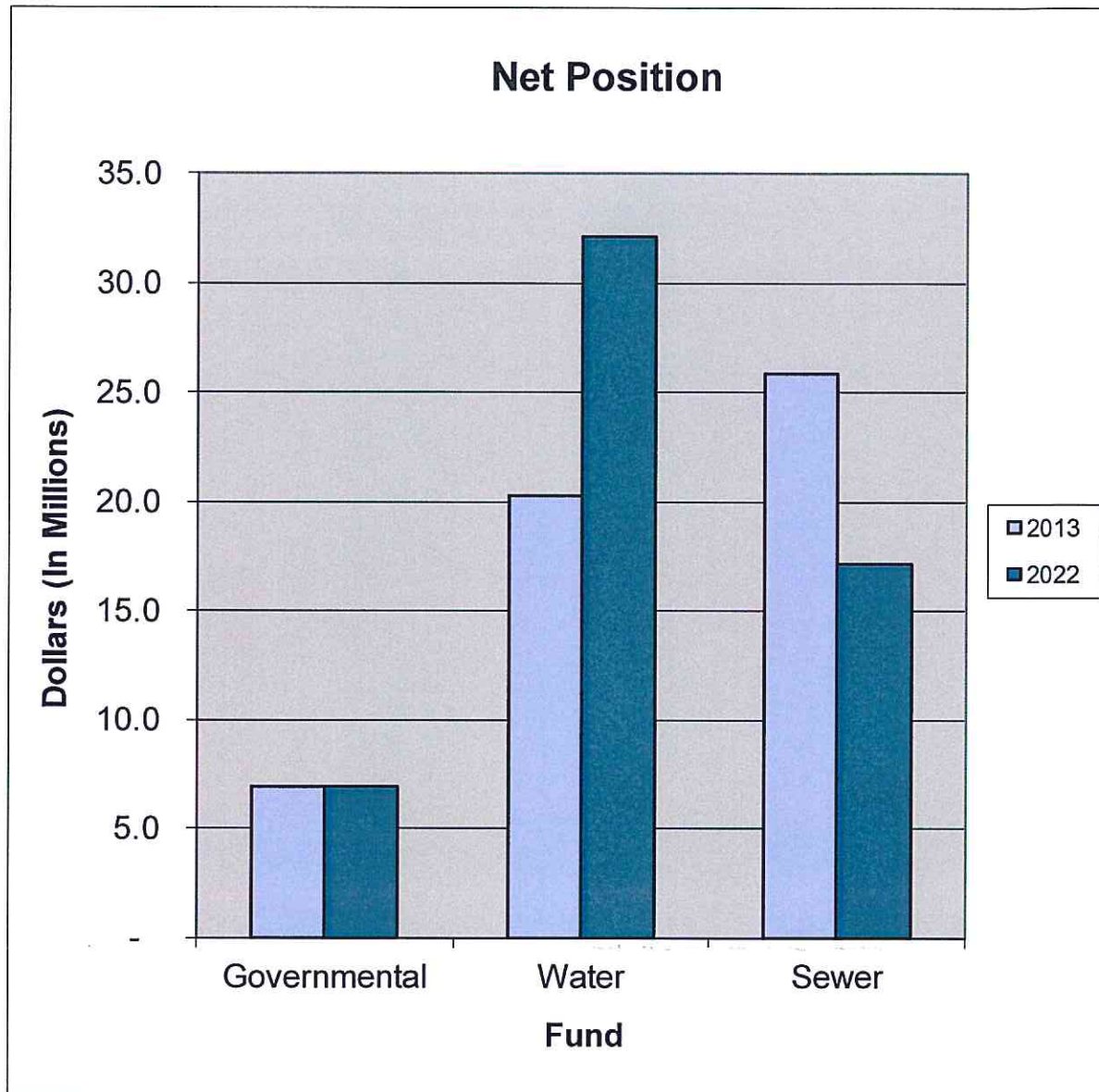
---

**Change in Net Position:**

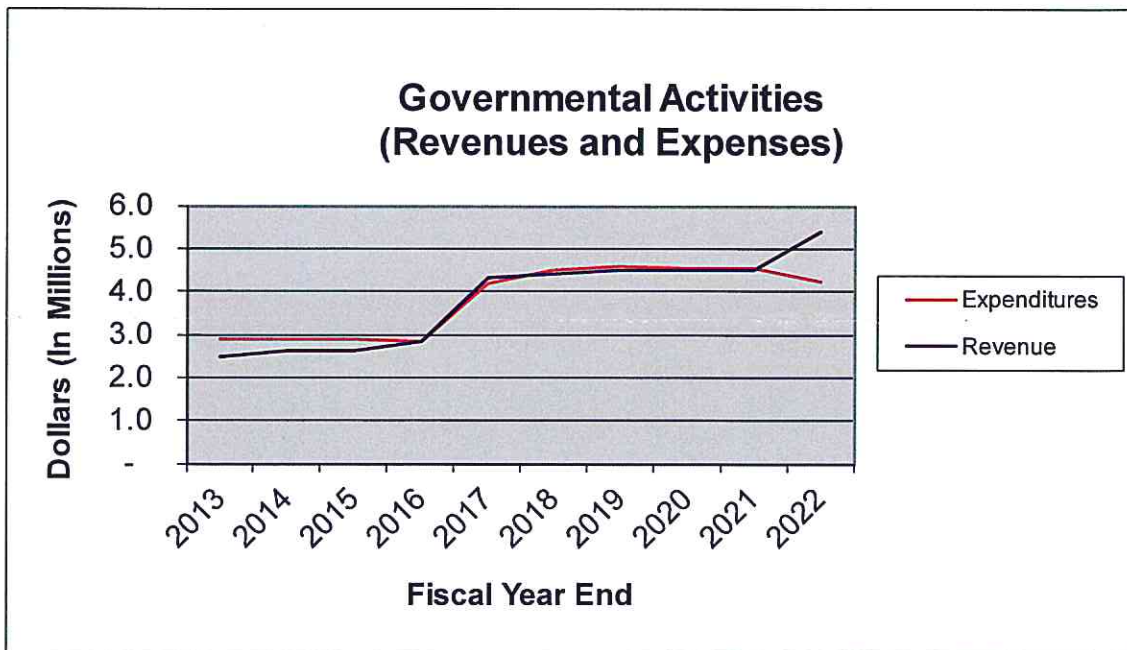
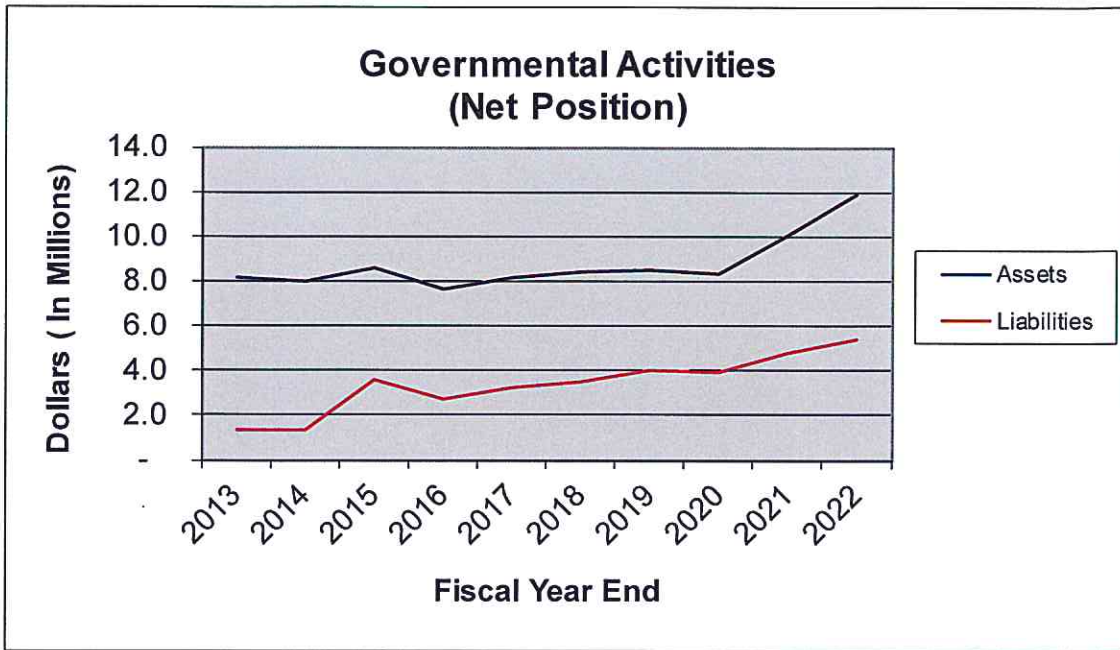
	<b>Governmental Activities</b>	<b>Water Utility</b>	<b>Sewer Utility</b>	<b>Solid Waste Disposal</b>	<b>Total</b>
June 30, 2013	\$ (202,000)	\$ 581,000	\$ (900,000)	\$ 50,000	\$ (471,000)
June 30, 2014	(1,716,000)	1,201,000	(919,800)	2,000	(1,432,800)
June 30, 2015	(219,000)	2,463,000	171,000	(4,000)	2,411,000
June 30, 2016	1,000	(311,000)	(466,000)	10,000	(766,000)
June 30, 2017	18,000	1,951,000	(2,045,000)	(13,000)	(89,000)
June 30, 2018	(143,000)	1,668,000	(2,882,000)	177,000	(1,180,000)
June 30, 2019	(131,000)	1,209,000	(2,000)	79,000	1,155,000
June 30, 2020	(57,000)	963,000	(2,120,000)	93,000	(1,121,000)
June 30, 2021	1,009,000	575,000	(687,000)	115,000	1,012,000
June 30, 2022	1,140,000	1,994,000	1,104,000	(144,000)	4,094,000

**Net Position:**

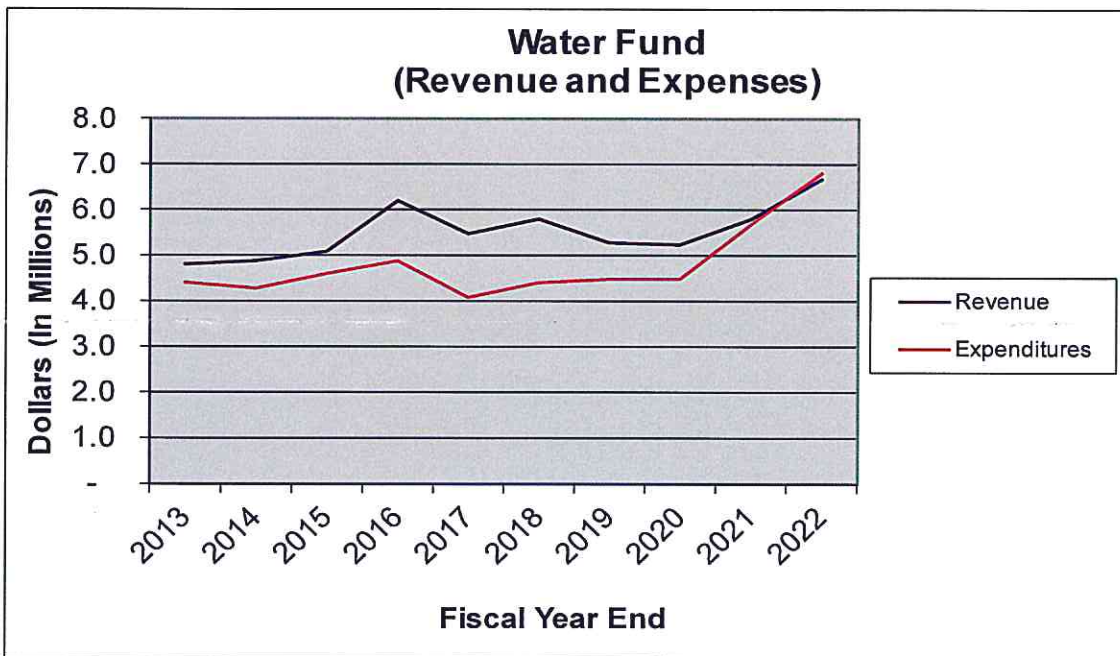
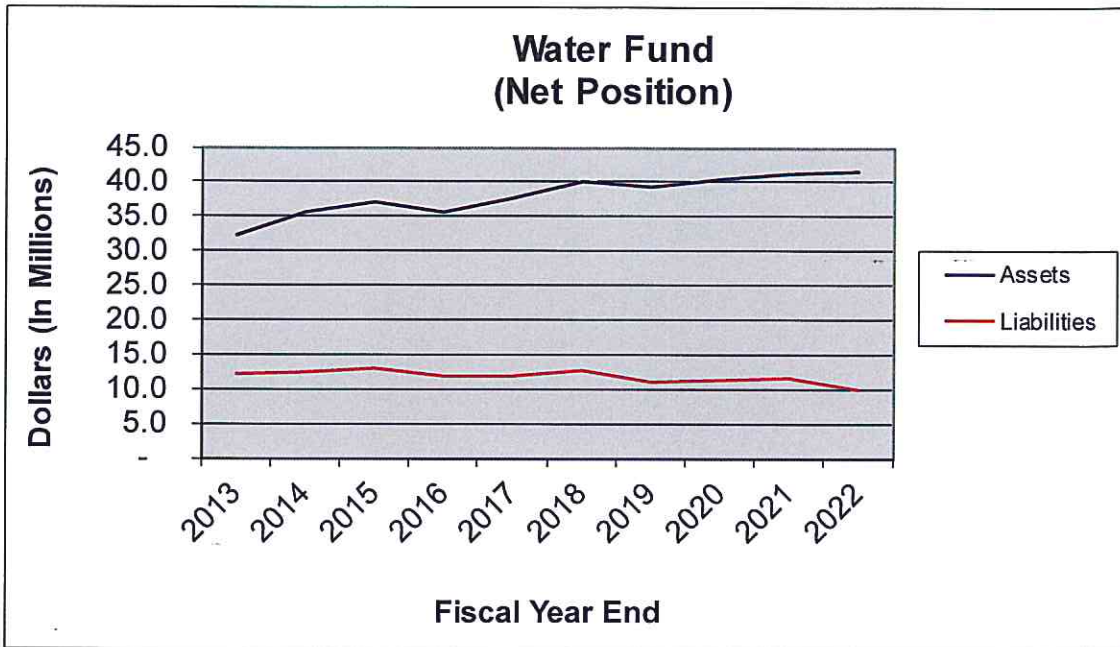
	<b>Governmental Activities</b>	<b>Water Utility</b>	<b>Sewer Utility</b>	<b>Solid Waste Disposal</b>	<b>Total</b>
June 30, 2013	\$ 6,930,000	\$ 20,323,000	\$ 24,966,000	\$ 157,000	\$ 52,376,000
June 30, 2014	5,213,000	21,524,000	24,046,000	160,000	50,943,000
June 30, 2015	4,994,000	23,987,000	24,217,000	156,000	53,354,000
June 30, 2016	4,995,000	23,677,000	23,750,000	166,000	52,588,000
June 30, 2017	5,013,000	25,627,000	21,705,000	153,000	52,498,000
June 30, 2018	4,869,000	27,295,000	18,823,000	330,000	51,317,000
June 30, 2019	4,513,000	28,278,000	18,792,000	409,000	51,992,000
June 30, 2020	4,456,000	29,241,000	16,672,000	502,000	50,871,000
June 30, 2021	5,465,000	29,817,000	15,986,000	617,000	51,885,000
June 30, 2022	6,605,000	31,811,000	17,090,000	473,000	55,979,000



**Rubidoux Community Services District**  
**Graphic Financial Comparisons**  
**For the last 10 years**



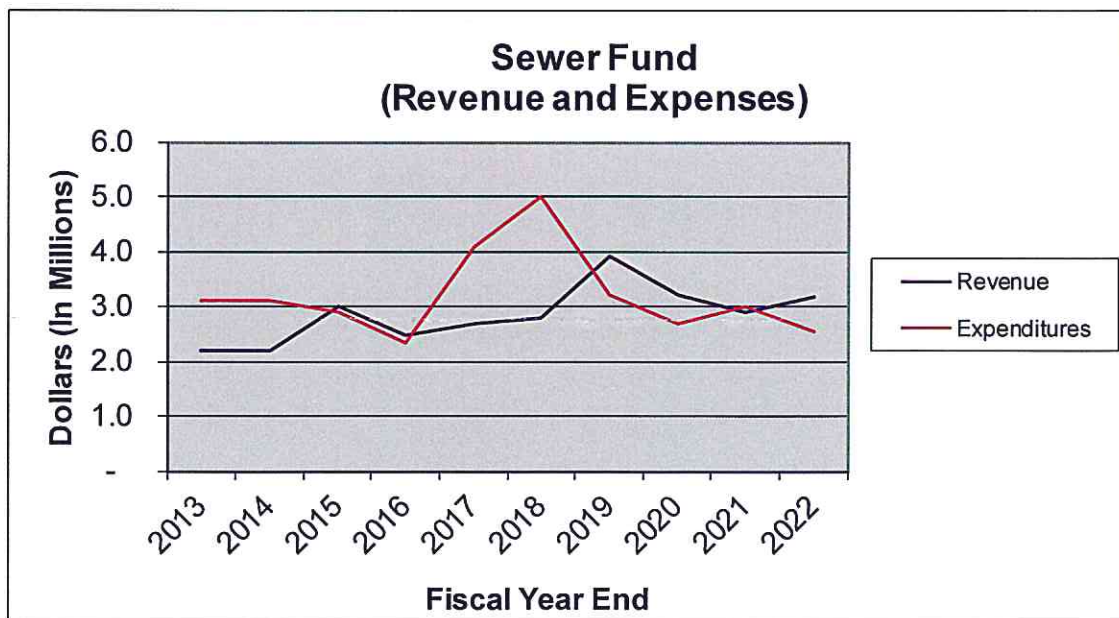
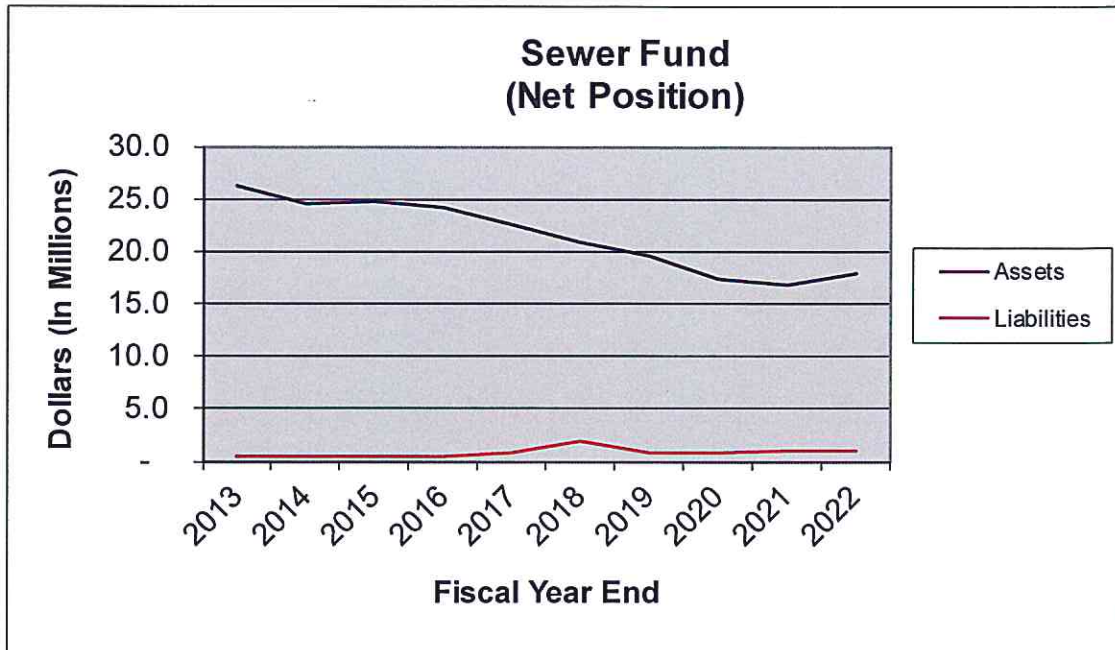
**Rubidoux Community Services District**  
**Graphic Financial Comparisons**  
**For the last 10 years**





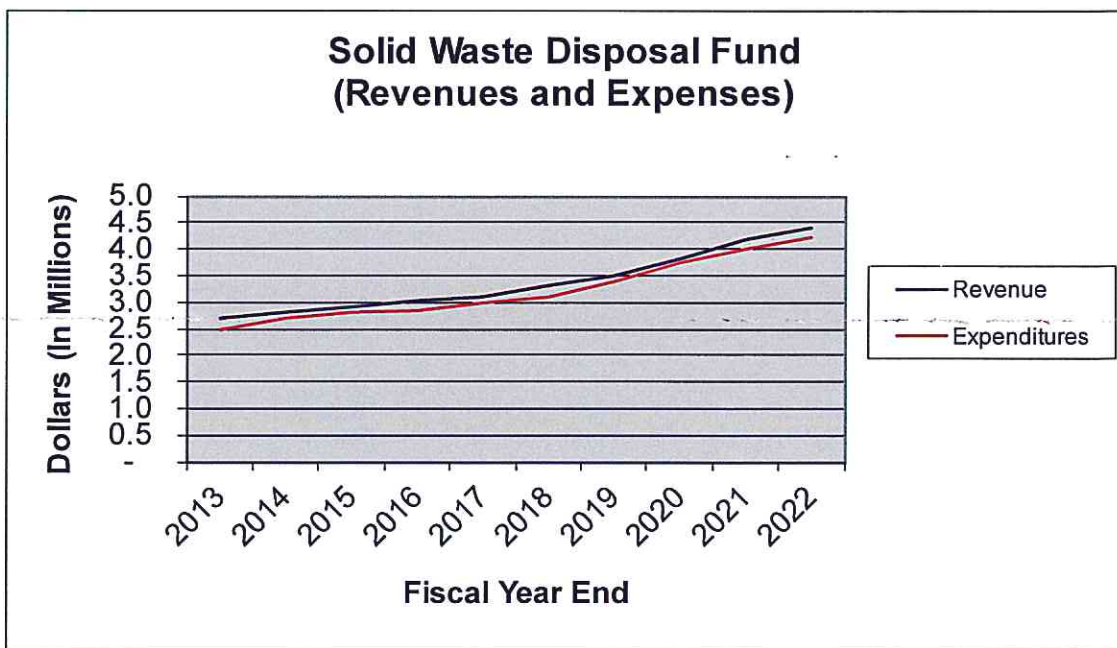
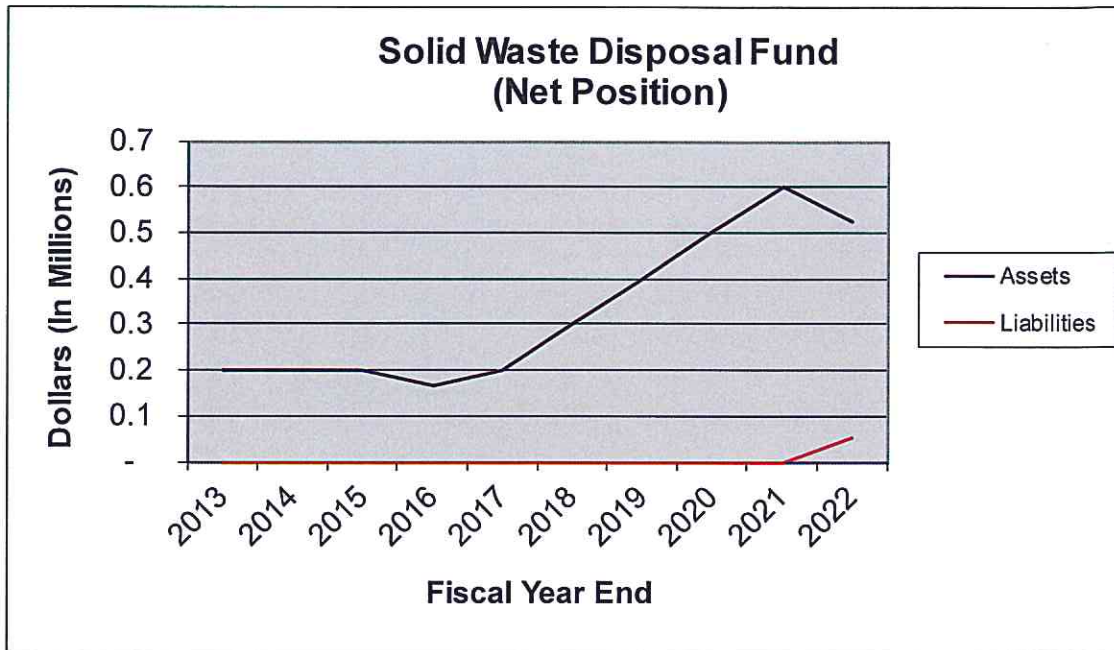
**Rubidoux Community Services District**  
**Graphic Financial Comparisons**  
**For the last 10 years**

---



**Rubidoux Community Services District**  
**Graphic Financial Comparisons**  
**For the last 10 years**

---



**REPORT ON COMPLIANCE AND INTERNAL CONTROL**

**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**

*Independent Auditor's Report*

Board of Directors  
Rubidoux Community Services District  
Jurupa Valley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the business-type activities, and each major fund of Rubidoux Community Services District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Rubidoux Community Services District's basic financial statements, and have issued our report thereon dated **October XX, 2022**.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Rubidoux Community Services District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rubidoux Community Services District's internal control. Accordingly, we do not express an opinion on the effectiveness of Rubidoux Community Services 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2022-001 that we consider to be material weaknesses.

#### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Rubidoux Community Services 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*.

#### **The District's Response to Findings**

The District's responses to findings identified in our audit are described in the accompanying schedule of findings and responses. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

#### **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 entity'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.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October XX, 2022

**Rubidoux Community Services District  
Schedule of Findings and Responses  
For the year ended June 30, 2022**

---

**Finding 2022-001**

Material Weakness in Internal Control over Financial Reporting – Inadequate Segregation of Duties

*Criteria and Condition*

During our audit of the District, we noted a lack of segregation of duties in the District's accounting process. Proper segregation of duties dictates that the functions of recording, authorization, custody and execution are not dominated by one individual. An adequate segregation of duties requires that one individual does not handle a transaction from its inception to its completion. Adequately segregated duties helps to reduce the possibility of fraud and defalcations from occurring and to ensure the integrity of the information provided by the District's financial reporting system.

*Context*

We observed inadequate segregation of duties by performing observations of processes and interviews of personnel and management.

*Effect or Potential Effect*

Without sufficient segregation of duties, the risk significantly increases that errors and fraud related to financial reporting, including misappropriation of assets, could occur and not be detected within a timely basis.

*Auditor's Recommendation*

An adequate segregation of duties requires that one individual does not handle a transaction from its inception to its completion. However, we realize that this is due to the limited number of individuals available to the District to perform numerous, and sometimes incompatible duties. Unless more personnel are hired, there may be no practical corrective action possible for this inherent weakness. We believe it is important for management and the Board of Directors to be aware that whenever a limited number of people are in control of the accounting process, the system is far more susceptible to errors or other irregularities, either intentional or unintentional, not being discovered.

*Views of Responsible Officials and Planned Corrective Actions*

Management recognizes the auditor's concerns and continues to work on its segregation of duties with the goal of one day removing the comment entirely from the management letter. It is not uncommon for a District our size to have limited staff, however the District will continue to assess and strengthen internal controls to the extent possible.

**Rubidoux Community Services District  
Schedule of Prior Findings and Responses  
For the year ended June 30, 2022**

---

<u>Finding No.</u>	<u>Topic</u>	<u>Status of Corrective Action</u>
2021-001	Segregation of duties	Finding repeated in current year as 2022-001

14. CONSIDER PROFESSIONAL SERVICES AGREEMENT WITH DEGRAVES  
COMMUNICATIONS:

**DM 2022-93**



# Rubidoux Community Services District

## Board of Directors

Hank Trueba Jr., President  
Bernard Murphy, Vice-President  
Armando Muniz  
F. Forest Trowbridge  
John Skerbelis

**General Manager**  
Jeffrey D. Sims



---

Water Resource Management    Refuse Collection    Street Lights    Fire / Emergency Services    Weed Abatement

**DIRECTORS MEMORANDUM 2022-93**

October 6, 2022

**To:**            Rubidoux Community Services District  
                    Board of Directors

**Subject:**     Consider Professional Services Agreement with DeGraves Communications

## BACKGROUND:

Historically Rubidoux Community Services District ("District") has maintained a very modest approach towards communications with the public. Efforts include maintaining a District website, holding public meetings via zoom and in-person, and use of bill stuffers. Although this communication approach has and continues to suffice, this approach does not take advantage of current technology such as Facebook, twitter, etc., which customers use routinely to get information.

As the District continues to expand use of industry standard technologies, whether in communication or operation, will need to be implemented. For example, on the operational side the District should implement automated meter reading ("AMR"), which is a common technology. With replacement of customer meters, the meters will be able to communicate automatically enabling meters to be read remotely and customers having real time data to evaluate their water usage and bills. This would enable the District to avoid hiring more staff to read meters, and help the customers reduce water waste which would be helpful during times when drought rates are in use.

On the communication side, the District is faced with helping customers knowing information about District services. Examples include:

- SB 1383 requirements – organic waste reduction
- Drought issues
- Rate implications
- All the services the District provides

- Updates on service interruptions (when needed)
- District projects; new projects
- General information such as a quarterly newsletter

Given the District's modest historical approach towards communication, staff invited DeGraves Communications ("DeGraves") to hold a workshop with the Board of Directors to discuss the value of communication and how the District may want to proceed. The first step to consider taking is to develop a District Communication Strategic Plan. DeGraves has provided a proposal to do this with the following steps:

1. Hold a kickoff meeting
2. Perform a communication and media audit (determine the as-is condition)
3. Develop and deploy a stakeholder survey (find out what customers want)
4. Interview Board Members and District Leadership
5. Hold focus group meetings (Staff, customer, partners)
6. Share findings and refine direction
7. Prepare the Communication Strategic Plan (plan for the to-be condition)

The cost proposal has a total of \$15,050. In the approved FY 2022-23 Budget – General Fund Operating Expense Line 32 the Board authorized \$25,000, which is sufficient to cover this cost proposal.

With the District engaged with drought concerns, SB 1383 implementation, fire protection, new administrative building purchase, and various other programs and projects, it seems appropriate to expend the effort to develop a communications strategic plan. This plan will enable the Board and staff to work together in identifying the level of communication services the District should and will provide its customers. Having a strategic plan will set agreed upon expectations – outcomes and schedule, which will help achieve a successful outcome.

#### **RECOMMENDATION:**

Staff recommends the Board of Directors consider authorizing the General Manager to execute a contract and purchase order with Degraves Communications in the amount of \$15,050 using funding approved in the FY 2022-23 Budget – General Fund Operating Expense Line 32.

Respectfully,



JEFFREY D. SIMS, P. E.  
General Manager

Attach:

1. DeGraves Communication Cost Proposal

# Strategic Communications Plan

Rubidoux Community Services District

Submitted: August 2022



dc

DEGRAVE  
COMMUNICATIONS

PUBLIC RELATIONS



# Table of Contents

---

Cover Letter	3
Project Understanding & Approach	4
Cost Proposal	8
Our Team	11
Firm Qualifications	18

Jeff Sims  
Rubidoux Community  
Services District  
General Manager  
3590 Rubidoux Blvd.  
Jurupa Valley, CA 92509

dc  
DEGRAVE  
COMMUNICATIONS  
· PUBLIC RELATIONS ·

Dear Mr. Sims,

On behalf of DeGrave Communications, I am pleased to present this proposal to support Rubidoux Community Services District for the development of a strategic communications plan. With our in-depth experience developing award-winning communications, outreach, marketing and branding strategies for public-sector and community-based organizations across California and first-hand knowledge of Riverside County, we believe we are the perfect fit and will bring a unique understanding to this project.

Our exceptional work is accomplished through a multi-pronged approach:



**COLLABORATION:** Consider our team a seamless extension of your organization from start to finish, our approach makes sure your team is engaged in the process.



**STRATEGY:** Effective communications, marketing and branding campaigns are created – not copied. We approach each engagement with a fresh perspective in order to meet the project goals.



**RESULTS:** Our strategies are data driven and all projects start with a solid foundation of research to ensure exceptional quantifiable results for our clients.

We thank you for the opportunity to submit our outreach proposal and look forward to working with you to develop collaborative engagement strategies connect with your stakeholders.

**LISELLE REGUIERO DEGRAVE, APR** | President, DeGrave Communications, Inc.

40575 Cal Oaks Road D2-137, Murrieta, CA 92562

951.764.0865 | Liselle@DeGravePR.com

DeGravePR.com



# Project Understanding and Approach



# Our Project Approach

## DeGrave Communications Understands You, Rubidoux Community Services District.

Now more than ever, it's essential that public agencies, like Rubidoux Community Services District, keep the lines of communication open with customers, community members, partners and other key stakeholders to ensure trust, confidence and satisfaction for the important services you provide in the District.

With a small but mighty internal team and limited communications assistance, Rubidoux Community Services District is ready to take its communication efforts to the next level. As the District service area will continue to grow, right now is the perfect opportunity to build on your current efforts and create communications, media and public relations strategies that will amplify your message and increase community awareness, responsiveness and engagement.

### *Here's why DeGrave Communications is the perfect fit for this project:*

- Hand-picked team of veteran communications professionals with public-sector expertise
- Flexible, customer-oriented team with the ability to quickly ramp up and help RCSD manage changing priorities and needs
- Proven results for getting projects accomplished on time and on budget
- In-depth experience developing similar communications, media and public relations strategies for our public-sector clients
- Extensive expertise in public relations, local government and the Riverside County area
- Local understanding and home base within Riverside County, CA – just miles away from RCSD
- A team of PR pros with an understanding projects relating to water, wastewater, streetlights and fire

*We'll accomplish this through our proven methodology:*



**COLLABORATION**



**STRATEGY**



**RESULTS**

# Our Project Approach

**We Know Public Relations, Public Sector agencies and the Region. It's What Makes Us a One-of-a-Kind Public Relations Firm.**

## **RUBIDOUX COMMUNITY SERVICES DISTRICT'S OPPORTUNITY**

Establishing a Communications Plan and executing effective strategies will give RCSD the opportunity to:

- Proactively and strategically engage with customers, community partners and other key stakeholders
- Build trust and satisfaction with the community
- Establish RCSD as an organization that cares about its customers
- Show value in the services provided to the community

## **DC'S METHODOLOGY**

**Effective communications strategies are made –not copied.**

Working with DeGrave Communications, you get the large agency expertise, in-depth capabilities and top-notch advisory services while benefiting from an unmatched level of hands-on personal service.

Our lean structure means that veteran, awarding-winning communicators, who hold the elite Accreditation in Public Relations credential handle the bulk of the work and client interaction from start to finish.

## **How we'll get there.**

### **RESEARCH**

We'll embark upon an in-depth exploratory research and discovery process. Our team will move forward using information gathered in this phase to develop plan objectives, strategies, tactics, a timeline and measure results. We recommend using the following methodologies to accomplish this approach.

### **KICKOFF MEETING**

This meeting will include key staff involved in the development of the plan as well as the DeGrave Communications team. Together we will identify key milestones, roles and responsibilities and agree on contract deliverables for both DeGrave and RCSD.

### **COMMUNICATIONS AND MEDIA AUDIT**

A communications and material audit will lend to understanding how the RCSD is currently communicating with internal and external audiences, what existing tactics are being used and what communications opportunities and challenges exist for the organization. We'll review current materials, website, video and media coverage to assess how the organization's brands are being conveyed. RCSD is to provide our team with files of current materials.



# Our Project Approach

## **STAKEHOLDER SURVEY (EMPLOYEES, AGENCY PARTNERS, CUSTOMERS)**

We recommend using an online community stakeholder survey in order to gather feedback from customers, employees and agency partners, to receive qualitative feedback on the RCSD communication efforts. This qualitative feedback would include (but is not limited to) providing information on negative and positive perception of RCSD and what matters to these audiences.

## **ONE-ON-ONE, IN-DEPTH INTERVIEWS**

Our team will provide up to one-hour, 1/1 meetings for up to 8 staff/Board members to assess opinions and attitudes on communications and the flow of information. Suggested staff include executive leadership and managers as well as the organization's Board members. Our firm will look to the RCSD team to provide the list of staff and Board members and coordinate meetings. Before we move to developing the plan, our team will provide a high-level key findings report to the RCSD to solicit feedback and ensure a mutually agreed upon direction.

## **FOCUS GROUPS**

Our team will facilitate up to three focus groups with up to 8 people in each group. Suggested groups include: staff, customers, partners.

## **STRATEGY**

During this phase, we'll develop the overall communications strategy, including:

- Guiding principles
- Audience identification
- Key messages
- Goals, strategies, objectives and tactics
- Measurement guidelines

## **MEASURABLE METRICS**

During this entire effort, our team will continually evaluate the progress and refine our approach, if needed. The final plan will also include recommended evaluation measures for the RCSD team to utilize when evaluating the success of the plan goals and objectives moving forward.

## **SCHEDULE**

Our team is locally based and can start on this project with minimal ramp up time. The proposed schedule for this project is noted below.

## **RESEARCH PHASE AND FINDINGS**

September to Mid-October 2022

## **STRATEGY DEVELOPMENT**

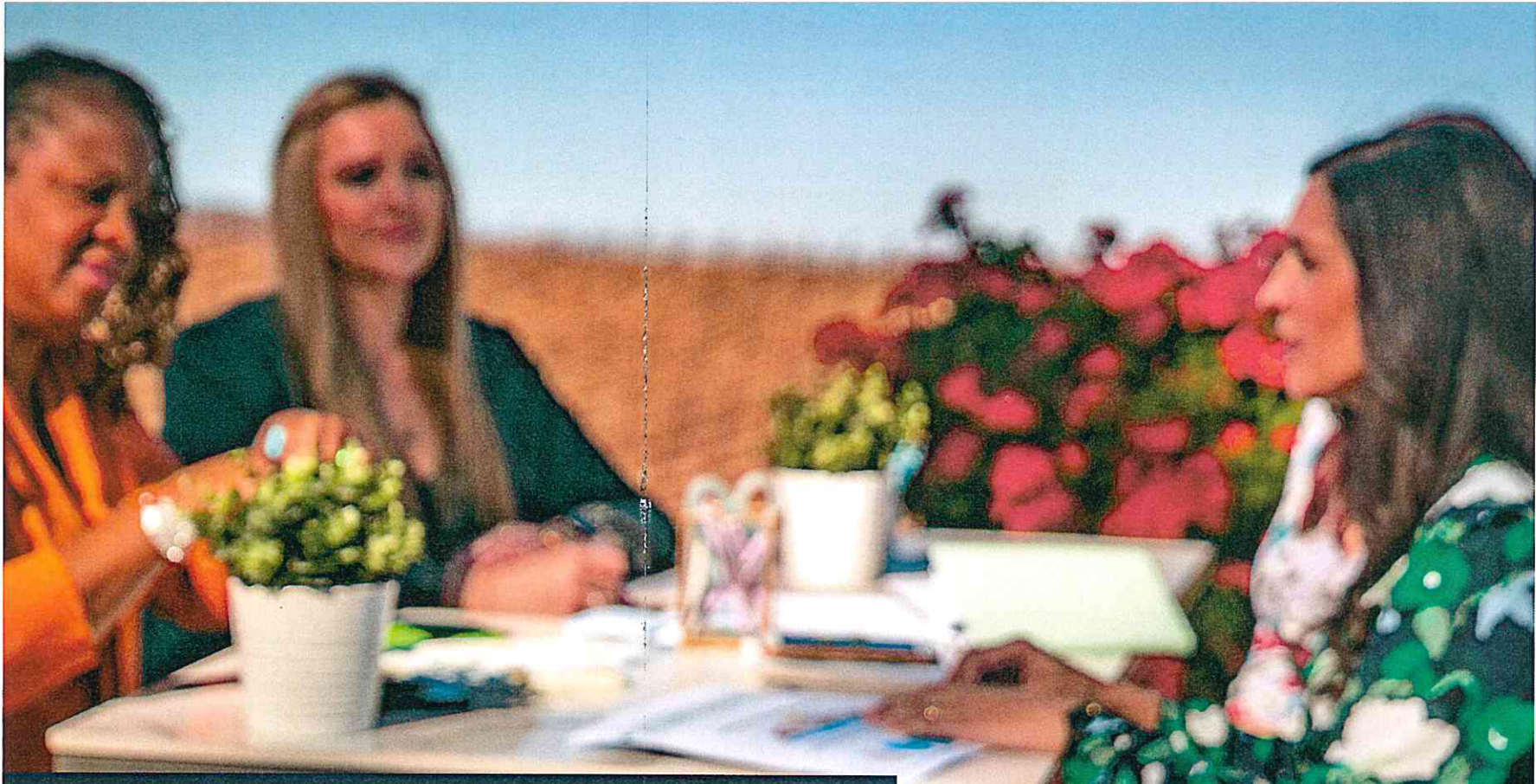
Mid-October – December 2022

## **PRESENTATION OF PRELIM PLAN**

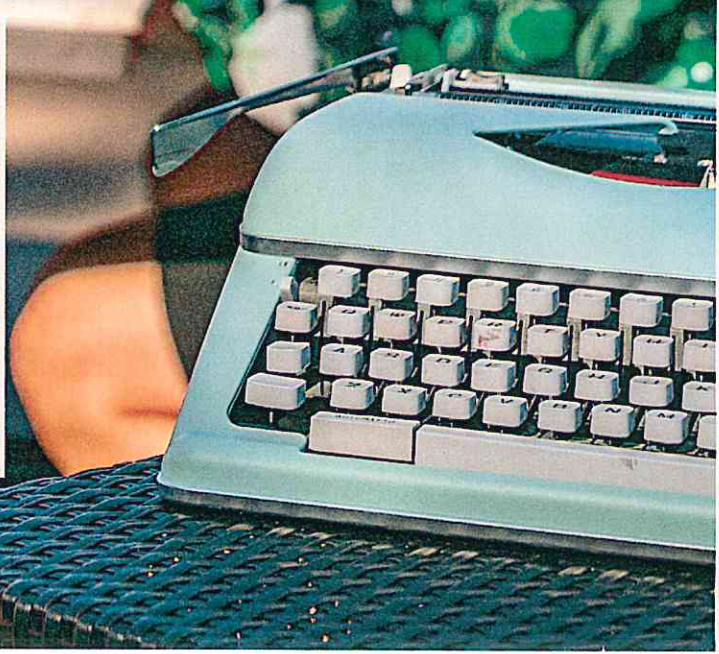
January 2023

## **FINAL REPORT**

February 2023



# Cost Proposal



# Cost Proposal

For this project, DeGrave Communications uses a flat project fee for each item with no hidden costs and includes project management. In the event our client needs changes to the scope of work, our team will propose a scope change that will include and itemized breakdown, timeline and cost. We look forward to engaging with the RCSD team to identify project priorities and adjust resources and budgets as needed for this project.

## **KICK OFF MEETING**

Introductory meeting to discuss the project, identify key milestones, roles/deliverables.

**\$1,000**

## **COMMUNICATIONS AND MEDIA AUDIT**

Audit to include review current RCSD materials, website, existing data, video and media coverage to assess how the RCSD brand is being conveyed.

**\$1,250**

## **DIGITAL STAKEHOLDER SURVEY**

Develop and deploy a mid-length 8-10 question survey to key community stakeholders.

**\$1,000**

## **IN-DEPTH INTERVIEWS**

Provide one-hour, 1/1 meetings for up to 8 Board members/ leadership staff to assess opinions and attitudes on communications and the follow of information.

**\$3,000 (this price will be adjusted if there are more or less than 8 interviews)**

## **FOCUS GROUPS**

Up to three focus groups with up to 8 people in each group (suggested: staff, customers, partners)

**\$3,000**

## **TOPLINE FINDINGS MEETING**

Provide a high-level key findings report to RCSD to solicit feedback and ensure a mutually agreed upon direction.

**\$800**

## **STRATEGIC PLAN DEVELOPMENT**

Development of the overall communications strategy.

**\$5,000**

**FINAL TOTAL \$15,050**

# Cost Proposal

**For this endeavor, it is recommended that an initial communication plan be developed. Additional support on a project-by-project basis can be billed hourly. A retainer for on-going support can be established as well.**

DeGrave Communications provides in-depth capabilities, topnotch advisory services, and an unmatched level of hands-on personal service. We look forward to engaging with the RCSD team to identify project priorities and accomplish the project objectives.

## **PROJECT BUDGETS**

Rates are based on time and materials calculated using the following hourly rates by staff classification and estimated staff hours required to complete tasks. We carefully manage our project budget to ensure we stay on budget.

**Principal in Charge / Director / Communications Manager**

**\$175/hour (blended rate)**

**Strategic Visual Designer**

**\$140/hour**

## **SCOPE OF WORK CHANGES**

In the event our clients need a change to the scope of work that will result in additional work, our team will propose a scope change that will include an itemized breakdown, timeline and costs.

## **BILLING**

Fees will then be invoiced monthly according to the work performed in the month prior.

## **REIMBURSABLE EXPENSES**

A customary 20 percent markup will be added to out-of-pocket expenses (such as advertising buyouts, printing, stock photography purchases) and are not included in this estimate.



# Our Team



# About Us

2004

DeGrave Founded



Locally Based in  
Murrieta, CA

15+

Industry Awards



Multilingual  
Capabilities



Key Team Members with  
Accreditations in PR



Specialize in public  
agency outreach



DBE Certified



California Women/Minority  
Business Enterprise and  
S-Corporation



# Team Qualifications



## RUBIDOUX COMMUNITY SERVICES DISTRICT



**Liselle DeGrave, APR**  
PRINCIPAL IN CHARGE

**Rachel McGuire, MBA, APR**  
DIRECTOR



**Robin Rockey, APR**  
SR. COMMUNICATIONS MANAGER

**Ashley Ringger**  
STRATEGIC VISUAL DESIGNER



## DC'S COMMITMENT TO RCSD

Each member of our hand-picked team for this project has the availability and expertise to meet your communication needs. We are committed to flexibility and changes to your scope and schedule and will ensure that all projects are finished on time and on budget.



# Liselle DeGrave APR

## Principal-in-Charge

A veteran communicator, Liselle has nearly 20 years of experience and her expertise includes spearheading communications, marketing and outreach projects for public-sector, and non-profit clients throughout California. Her background blends both in-house communications and agency expertise to ensure impactful communications strategies for the clients she serves. She will serve as the principal-in-charge.

### Areas of Expertise



Communications Strategies



Collateral Development



Public Outreach



Media Relations



Community Relations



Multi-cultural Communications and Outreach



Branding



Non-profits

### Education & Credentials

- San Diego State University  
B.A., Communications Studies, Emphasis in Public Relations; Minor in Spanish
- Universal Accreditation Board  
Accreditation in Public Relations

### Affiliations & Awards

- Public Relations Society of America Member  
- Past Director at Large  
- Past Assembly Delegate, Board Member  
- **2019 PRSA Spirit of PR Award**
- California Association of Public Information Officials Member

#### PRSA National – Bronze Anvil

- PPressing On in Public Relations | PPressing On in Public Relations Podcast

#### PRSA – Inland Empire Chapter - Best in Show

- PPressing On in Public Relations | PPressing On in Public Relations Podcast

#### PRSA – Inland Empire Chapter Polaris Award – Campaign

- EVMWD/Rancho Water | Water-wise Living Campaign

#### CAPIO EPIC Award – Campaign

- EVMWD/Rancho Water | Water-wise Living Campaign

#### PRSA – Inland Empire Chapter Polaris Award – Multi-cultural Communications

- SAWPA | Trust the Tap

### Relevant Experience

#### ELSINORE VALLEY MUNICIPAL WATER DISTRICT

Communications, Outreach, Water Efficiency, Education and Engineering Projects

#### WESTERN MUNICIPAL WATER DISTRICT

Communications, Outreach and Education Projects

#### SCV WATER

Communications and Outreach Projects

#### CITY OF EASTVALE

Communications, Outreach and Branding Projects

#### JURUPA COMMUNITY SERVICES DISTRICT

Communications, Outreach and Branding Projects

#### LAKE ELSINORE AND SAN JACINTO WATERSHEDS AUTHORITY

Communications, Outreach, Events and Branding Projects





# Rachel McGuire MBA, APR

## Director

Rachel is a recognized leader in the field of public relations and communications and brings nearly 20 years of experience working in-house and in an agency setting to this project along with a proven track record of award-winning communications, marketing, outreach and branding strategies. For this engagement, Rachel will serve as the director leading DeGrave Communication's fully integrated team of communications, marketing and outreach professionals.

### Education & Credentials

- University of Redlands M.B.A.
- UCLA B.A., Communications Studies
- Universal Accreditation Board Accreditation in Public Relations
- Pepperdine University School of Public Policy Advanced Public Engagement Certificate

### Affiliations & Awards

- Public Relations Society of America Member
  - San Diego/Imperial Counties Director at Large
  - Inland Empire Past President
- California Association of Public Information Officials Member
  - Past President
  - 2016 Communicator of the Year
  - 2019 Lifetime Achievement Award Recipient
- PRSA National – Bronze Anvil
  - PRessing On in Public Relations | PRessing On in Public Relations Podcast
- PRSA – Inland Empire Chapter - Best in Show
  - PRessing On in Public Relations | PRessing On in Public Relations Podcast
- PRSA – Inland Empire Chapter - Best in Show
  - Western Municipal Water District | La Sierra Pipeline Project
- PRSA – Los Angeles Chapter PRism Award – Campaign
  - SCV Water | PFAS Outreach
- CAPIO – EPIC Award of Distinction – Campaign
  - SCV Water | PFAS Outreach

### Areas of Expertise



Communications Strategies



Marketing



Public Outreach



Media Relations



Construction Relations



Collateral Development



Crisis Communications



Non-profits

### Relevant Experience

#### ELSINORE VALLEY MUNICIPAL WATER DISTRICT

Communications, Outreach, Water Efficiency, Education and Engineering Projects

#### CITY OF EASTVALE

Communications, Outreach and Media Services

#### SCV WATER

Communications and Outreach Projects

#### CITY OF MURRIETA

Communications and Outreach Projects

#### CITY OF FOLSOM

Communications, Outreach and Graphic Design Services

#### JURUPA COMMUNITY SERVICES DISTRICT

Communications, Outreach and Branding Projects



# Robin Rockey APR

## Senior Communications Manager

Communications and public relations leader Robin Rockey, APR, brings nearly 20 years of diverse expertise in communications and marketing, including award-winning public-sector communications experience working with and for water agencies, special districts and cities throughout California. Her multi-faceted communications and outreach expertise spans developing communications and outreach strategies, CIP public outreach, crisis communications, digital communications and marketing. She also honed her razor-sharp writing, editing and social media skills as web and social media editor at AAA Westways magazine, and while running the popular Go Southern California Instagram and Twitter accounts. Robin will be responsible for executing communications projects.

### Education & Credentials

- Northern Illinois University  
B.A., Journalism
- Cornell University  
Digital Marketing Certificate
- Syracuse University / Hootsuite Academy  
Advanced Social Media Strategy Certificate

### Affiliations & Awards

- Public Relations Society of America Member  
- Board Member and Treasurer
- California Association of Public Information Officials Member  
- Certificate in Public Information
- CAPIO EPIC Award - Branding**
  - City of San Marcos | San Marcos Creek Project
- CAPIO EPIC Award – Community Events**
  - City of San Marcos | San Marcos Creek Project
- 3CMA SAVVY Award – Marketing and Communications Plans**
  - South Coast Water District | Tunnel Stabilization and Sewer Pipeline Replacement Project

### Areas of Expertise



Communications Strategies



Public Outreach



Digital Communications



Marketing



Media Relations



Collateral Development

### Relevant Experience

#### CITY OF SAN MARCOS

Communications, Outreach and Media Projects

#### CITY OF FOLSOM

Communications and Outreach Services

#### CITY OF CARLSBAD

Communications and Outreach Services

#### ELSINORE VALLEY MUNICIPAL WATER DISTRICT

Communications, Water Efficiency, Education and Outreach Projects

#### SCV WATER

Communications, Outreach, Engineering and Water Quality Projects

#### JURUPA COMMUNITY SERVICES DISTRICT

Communications and Outreach Projects



# Ashley Ringger

## Communications Manager

Ashley is an accomplished professional in the fields of communications and public affairs. She brings nearly 15 years of experience in community outreach and engagement as well as graphic and website design to RMG Communications. With a passion for public service and working in water, Ashley has designed communications campaigns and collateral for our clients, including program websites, social media content and graphics, fact sheets, water quality reports and Prop. 218 notifications. A gifted storyteller, graphic artist and web designer she will assist with crafting dynamic visuals together with meaningful content for this project.

### Areas of Expertise



Creative Direction



Social Media



Community Relations



Copywriting



Digital and Print Media



Branding



Infographic Design



Non-profits

### Education & Credentials

- Brigham Young University  
B.B.A. Marketing
- California State University at San Marcos  
Graphic Design

### Affiliations and Awards

- PRSA – Inland Empire Chapter - Best in Show
  - PResing On in Public Relations | PResing On in Public Relations Podcast
- PRSA – Inland Empire Chapter Polaris Award – Social Media
  - San Bernardino Valley MWD | SBVMWD Social Media Program
- PRSA – Inland Empire Chapter Capella Award – Campaign
  - Jurupa Community Services District | Strategic Communications and Marketing Plan

### Relevant Experience

#### ELSINORE VALLEY MUNICIPAL WATER DISTRICT

Communications, Outreach, Water Efficiency, Education and Engineering Projects

#### SCV WATER

Branding and Graphic Design Services

#### CALIFORNIA ASSOCIATION OF PUBLIC INFORMATION OFFICIALS (NON-PROFIT)

Graphic Design Services

#### CITY OF FOLSOM

Communications, Outreach and Graphic Design Services

#### SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT

Social Media Program Management

#### SANTA ANA WATERSHED PROJECT AUTHORITY

Communications Outreach and Branding



# Firm Qualifications



# Firm Qualifications

Formed in 2004, DeGrave Communications is an award winning, full-service public relations firm. For over 15 years, DeGrave Communications has worked with its clients to provide public relations strategic consulting service. DeGrave Communications emphasizes the need for starting all outreach with a research component and this holds true for every project implemented by the firm, despite budget.

Our top team members have specialized experience working with organizations throughout California. In addition, our firm is headed up by award-winning public relations professionals who hold the elite Accreditation in Public Relations to ensure our clients receive the highest level of service focused on multifaceted, precise and measurable communications strategies for our clients.

The rest of our carefully curated team for this project has worked with clients in California, nationally and internationally producing exceptional results. DeGrave Communications is a small business, S-Corporation located in Murrieta, CA. The firm is registered with the U.S. federal government as a minority-owned, women-owned, emerging small business, the California Department of General Services as a certified small business and with the California Public Utilities Commission as a Woman/Minority Business Enterprise (WMBE). DeGrave Communications is also a registered DBE organization.

*We use our team of specialists to carefully curate award-winning work:*

-  **BRANDING**
-  **COLLATERAL DEVELOPMENT**
-  **EVENT MANAGEMENT**
-  **GRAPHIC DESIGN**
-  **MEDIA PURCHASING**
-  **MEDIA RELATIONS**
-  **MULTICULTURAL**
-  **PHOTOGRAPHY**
-  **PODCASTING**
-  **SOCIAL MEDIA**
-  **STRATEGIC PLANNING**
-  **VIDEO GAME DEVELOPMENT**
-  **VIDEOGRAPHY**
-  **WEBSITE DEVELOPMENT**
-  **WRITING**

# Who We Work With



Long Beach Water  
Exceptional Water • Exceptional Service



CITY OF FOLSOM  
DISTINCTIVE BY NATURE  
FOLSOM CONNECT



HOLOCAUST REMEMBRANCE  
Foundation of the Valley  
*Out of Despair... Hope!*



Inland Empire WATERKEEPER.  
Advocacy • Education • Research • Restoration • Enforcement



Lake Elsinore & San Jacinto Watersheds Authority



15. **CLOSED EXECUTIVE SESSION – PURSUANT TO GOVERNMENT  
CODE SECTION 54957(B)(1): GENERAL MANAGER POSITION**

16. DIRECTORS COMMENTS - NON-ACTION



17. ADJOURNMENT