



EAST VALLEY WATER DISTRICT

LEADERSHIP • PARTNERSHIP • STEWARDSHIP

FINANCE AND HUMAN RESOURCES COMMITTEE

October 13, 2020 - 3:30 PM

In an effort to prevent the spread of COVID-19 and in accordance with Governor Newsom's Executive Order N-25-20 and N-29-20, this meeting is being conducted via teleconference.

There will be no public location for attending this meeting in person. Members of the public may listen and provide public comment telephonically.

Anyone wishing to join the meeting may do so using the following information:

DIAL: 1-209-425-5876 and enter CONFERENCE ID: 212 096 821#

You may also join by clicking [HERE](#) to connect and participate in the Microsoft Team Meeting

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS

NEW BUSINESS

1. Approve the June 9, 2020 and August 11, 2020 Finance and Human Resources Committee Meeting Minutes
2. Review Transfer of Unclaimed Funds into the District General Fund

ADJOURN

PLEASE NOTE:

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above-agendized public meeting should be directed to the District Clerk at (909) 885-4900 at least 72 hours prior to said meeting.

Subject to Approval

**EAST VALLEY WATER DISTRICT
FINANCE AND HUMAN RESOURCES COMMITTEE MEETING**

June 9, 2020

MINUTES

Ms. Koide called the meeting to order at 3:31 p.m. and Director Morales led the flag salute.

PRESENT: Directors: Goodrich, Morales

ABSENT: None

STAFF: John Mura, General Manager/CEO; Justine Hendricksen, District Clerk; Brian Tompkins, Chief Financial Officer; Ryan Ritualo, Information Technology Manager; Nate Paredes, Business Services Manager; Rudy Guerrero, Accountant; Shayla Antrim, Senior Administrative Assistant; Christi Koide, Senior Administrative Assistant

GUEST(s): Members of the public

PUBLIC COMMENTS

The Senior Administrative Assistant declared the public participation section of the meeting open at 3:31 p.m.

There being no written or verbal comments, the public participation section was closed.

REVIEW ENGAGEMENT LETTER AND PLANNING DOCUMENT FROM CLIFTONLARSONALLEN, LLP FOR PREPARATION OF THE DISTRICT'S FY 2020-21 AUDIT

CliftonLarsonAllen, LLP (CLA) provided a brief presentation to the Committee and explained that due to the Covid-19 pandemic, the following issues have been considered while completing the District's Audit: heightened Cybersecurity issues; postponement of implementation of new accounting standards; timeline review of the audit; and the responsibility of Management, the Board, and Independent Auditors during this process.

Information only.

REVIEW BOARD PORTAL

The Senior Administrative Assistant provided a demonstration on how to access the Board Portal through the District's website and reviewed the information that is available to the Board.

Information only.

DISCUSS UPCOMING FINANCE AND HUMAN RESOURCES COMMITTEE MEETINGS

The Committee discussed and agreed that meetings shall continue to be scheduled on the second Tuesday of every month at 3:30 p.m.

ADJOURN

The meeting adjourned at 4:15 p.m.

James Morales, Jr.
Governing Board Member

Phillip R. Goodrich
Governing Board Member

Subject to Approval

**EAST VALLEY WATER DISTRICT
FINANCE AND HUMAN RESOURCES COMMITTEE MEETING**

August 11, 2020

MINUTES

Ms. Koide called the meeting to order at 3:31 p.m. and Mr. Tompkins led the flag salute.

PRESENT: Directors: Goodrich, Morales

ABSENT: None

STAFF: Brian Tompkins, Chief Financial Officer; Ryan Ritualo, Information Technology Manager; Rudy Guerrero, Accountant; Shayla Antrim, Senior Administrative Assistant; Christi Koide, Senior Administrative Assistant

GUEST(s): Members of the public

PUBLIC COMMENTS

The Senior Administrative Assistant declared the public participation section of the meeting open at 3:32 p.m.

There being no written or verbal comments, the public participation section was closed.

APPROVE THE JANUARY 24, 2020 FINANCE AND HUMAN RESOURCES COMMITTEE MEETING MINUTES

M/S/C (Morales-Coats) by unanimous roll call vote to approve the January 24, 2020 Finance and Human Resources Committee meeting minutes as submitted.

REVIEW REVISION TO THE DISTRICT'S DEBT MANAGEMENT POLICY 7.3

The Chief Financial Officer stated that the District is proposing to refinance the 2010 and 2013 Revenue Bonds, and in order to comply with new Securities Exchange Commission rules and regulations, disclosures must be made to all bond-holders within 10 business days if certain events occur.

Information only.

REVIEW EVWD RESOLUTION 2020.20 AUTHORIZING AND APPROVING THE ISSUANCE OF 2020 REFUNDING REVENUE BONDS, SERIES A AND B

The Chief Financial Officer stated that during the March 11, 2020 regular Board meeting, the District's Financial Advisors from Fieldman, Rolapp & Associates (Fieldman) gave a presentation and informed the District of an opportunity of significant savings by refinancing the District's 2010 and 2013 Revenue Bonds and issuing 2020 Refunding Revenue Bonds.

Fieldman, Bond Counsel, and the Underwriter gave a brief presentation to the Committee and discussed all supporting documents and agreements associated with issuance of the 2020 Refunding Revenue Bonds.

Information only.

REVIEW EVWD FINANCING AUTHORITY RESOLUTION 2020.01 AUTHORIZING AND APPROVING REFUNDING OF THE 2010 AND 2013 REVENUE BONDS

The Chief Financial Officer explained that in order for the District to issue 2020 Refunding Revenue Bonds directly, the East Valley Water District Financing Authority (Authority) must first approve escrow agreements between the District, the Authority, and Trustee to facilitate refunding transactions for the 2010 and 2013 Revenue Bonds.

Information only.

ADJOURN

The meeting adjourned at 4:21 p.m.

James Morales, Jr.
Governing Board Member

Phillip R. Goodrich
Governing Board Member



EAST VALLEY WATER DISTRICT

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STAFF REPORT

Agenda Item #2.
Meeting Date: October 13, 2020
Discussion Item

To: FINANCE AND HUMAN RESOURCES COMMITTEE

From: Chief Financial Officer

Subject: Review Transfer of Unclaimed Funds into the District General Fund

RECOMMENDATION:

Staff recommends that the Finance and Human Resources Committee (Committee) review the procedures prescribed in the Government Code and Code of Civil Procedure for the purpose of unencumbering stale-dated checks and keeping the related funds from escheating to the State.

BACKGROUND / ANALYSIS:

The District's checking account accumulates a long list of old, outstanding checks as a result of customer refunds related to the closing of water accounts and paid vendors who failed to cash their check. All of the old checks make the reconciliation of the checking account unnecessarily cumbersome.

Government Code sections 50050-50052 and Code of Civil Procedures section 1502(a)(2) describe the procedure to apply to unclaimed funds that are at least three years old. The procedure involves publishing a notice about the unclaimed funds once a week for two consecutive weeks in a paper of general circulation. Any claims that are submitted as a result of the notice will be investigated and approved or rejected by the CFO. Any funds remaining unclaimed 45 days after the first publication may be transferred to the District's general fund.

Government Code section 50055 states that unclaimed funds of \$15.00 or less that have been held by the District for more than one year do not need to be publicly noticed but may be transferred into the District's general fund by simple action of the Board.

Staff recommends that this agenda item be presented to the Board of Directors, to authorize the CFO to write off all stale-dated checks that are more than one year old and are less than \$15.00 (attached Schedule A totaling \$35.84).

Staff is also requesting authorization to publish a notice regarding all stale-dated checks that are more than \$15.00 and are more than three years old (attached Schedule B totaling \$2,164.58) in the San Bernardino Sun newspaper for the purpose of satisfying the requirements of the Government Code.

AGENCY GOALS AND OBJECTIVES:

Goal and Objectives II - Maintain a Commitment to Sustainability, Transparency, and Accountability

a) Practice Transparent and Accountable Fiscal Management

REVIEW BY OTHERS:

This agenda item has been reviewed by the Finance Department.

FISCAL IMPACT

The fiscal impact associated with this agenda item is \$2,200.42 and could be converted from a liability to Unrestricted Net Assets by following Government Code procedures to write off the checks listed on Attachments A and B.

ATTACHMENTS:

Description	Type
Schedule A	Backup Material
Schedule B	Backup Material



**SCHEDULE A
UNCLAIMED CHECKS UNDER \$15 & ONE YEAR OR OLDER**

PAYMENT DATE	NUMBER	VENDOR NAME	AMOUNT
09/04/2019	254864	MARIE HURTON	\$ 9.83
08/21/2019	254758	SHELIA DAVIS	0.17
07/17/2019	254566	CHARLES A PURL	14.31
07/17/2019	254570	MARIA DURAN-MENDEZ	8.33
03/27/2019	253935	ROSALITA PICKARD	1.71
09/26/2018	253018	JOSIAS RAMIREZ	1.49

TOTAL \$ 35.84



SCHEDULE B
UNCLAIMED CHECKS \$15 AND OVER & THREE YEARS OR OLDER

PAYMENT DATE	NUMBER	VENDOR NAME	AMOUNT
09/27/2017	251006	ADRIAN RODARTE	\$ 25.85
09/06/2017	250885	JOSEPH PETRASEK	20.47
08/09/2017	250689	JENNIFER PACHO	47.41
07/19/2017	250603	NGUYEN T & NGO L LIVING TRUST	37.57
07/12/2017	250543	WEST COAST RESTORATION LLC	84.07
07/05/2017	250509	JEREMY LINDHOLM	20.05
06/28/2017	250451	HANHSING LI	89.96
06/21/2017	250418	FRANK ZIZZO	120.00
06/20/2017	250395	JOSEFA VILLALVAZO	70.79
06/20/2017	250402	JENNIFER LUMPKIN	106.65
06/20/2017	250407	ANIYAH GENERETT	18.32
05/25/2017	250245	LESLIE HERNANDEZ	21.32
05/09/2017	250143	2014 - 1 IH BORROWER L.P.	80.45
04/19/2017	250020	SARA BOGDAN	479.99
04/19/2017	250031	SHERRY GARCIA DEYOUNG	24.12
04/05/2017	249920	CHRISTOPHER TRISTAN	60.86
04/05/2017	249923	ROGER VELUZ	57.41
03/22/2017	249838	GUSTAVO DOMINGUEZ	19.66
03/15/2017	249788	CAROL HARPER	19.86
03/15/2017	249790	GISELLE GOMEZ	20.51
03/07/2017	249742	PIA KENNEDY	200.00
02/01/2017	249533	GARY VALDEZ	34.10
02/01/2017	249536	DAVID WEEDEN	26.69
01/25/2017	249527	SOUTHERN CALIF OCCUPATIONAL HEALTH SERVIC	20.00
11/30/2016	249168	BRIA ARNAUD	33.40
11/30/2016	249170	HENRY CASTRUITA	24.50
11/22/2016	249146	HERMANOS TEST ONLY	150.00
11/10/2016	249047	CHUE BERRIEL	49.97
11/03/2016	248989	ROLANDO P GIPULAN	42.93
10/26/2016	248962	GLORIA ELIZABETH JACO	24.49
10/06/2016	248797	ZACHARY TURNER	33.18
09/28/2016	248756	EVANGELINE ORTEGA	100.00

TOTAL \$ 2,164.58