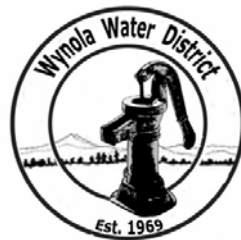


# Wynola Water District

## Meeting Agenda

### 9:00am - October 2, 2021

Santa Ysabel Nature Center  
22135 CA – 79 Santa Ysabel CA 92070



1. Call to Order – Jim Madaffer
2. Roll Call of Board Members – Karen Kinkaid
3. Additions to Agenda

# 4. Approval of meeting minutes of August 14, 2021, and the Emergency Board of Directors meeting minutes of August 26, 2021

## 5. Public Comment:

Opportunity for members of the public to address the Board on matters within the Board's jurisdiction. Person's addressing the Board are requested to state their name and address for the record.

6. Treasurer's Report/Office Manager  
Wells Fargo Checking \$224,605.16  
Chase Checking \$25,000  
Chase Savings \$75,000

## 7. Old Business:

Report by the Board President. This will include the actions taken to date since the Emergency Board meeting on August 26, 2021

# 8. New Business:

# Agenda Item 8A:

Resolution regarding outstanding amounts due to Tim Taschler:  
Report from Karen Kincaid



## AGENDA ITEM 8A

Date: September 26, 2021  
To: WWD Board of Directors  
From: Tim Taschler  
RE: Closeout of Tim Taschler from WWD

This is to formally request that the WWD Board of Directors accept the final invoice I had prepared and issued on July 15, 2021 (invoice 7443) in the amount of \$ 0.00.

I understand that there is some question as to why I was paid for the entire month of July even though I left on the 15<sup>th</sup> of July.

Here are the facts: I was owed \$338 after the 6/30/21 billing. As the final invoice (attached) that I had prepared upon my departure shows, I was paid for entire month of July, even though I moved on 7/15, since I knew that there would be a transition process after my departure that would require a large commitment of my time and availability. The \$300 July office manager fee and the \$338 carry forward that was owed to me, less my prorated water fees from the last bill through my closing, there was roughly \$335 dollars that WWD owed me, which I used to pay the transfer fee (\$300) for the buyer of our house (Tran).

- Past precedent - when Gans left as office manager he was paid for two extra months by the BOD in case his time was needed during the transition (it wasn't), so he was paid \$1,000 after departing.
- After leaving on 7/15, I have over 200 emails in a folder directly related to helping WWD through the transition, not to mention several phone conversations and discussions, the last one dated 9/24. So, more than 2 months after my departure, I am still helping with WWD issues (FYI, this is not a problem).
- Most significant was my getting the WWD property tax submittal handled ensuring that \$25,800 would be billed by the County – the cutoff was 8/14 and I was called by the County at 3:30pm on 8/14 and was able to submit on WWD's behalf the proper tax roll form.

**WYNOLA WATER DISTRICT**  
RESOLUTION OF APPRECIATION FOR  
OUTSTANDING PUBLIC SERVICE BY TIM TASCHLER

**WHEREAS**, Tim Taschler was elected to the Board of Directors in December, 2016, upon which the entire Board of Directors resigned, leaving him to rebuild WWD from the ground up; and

**WHEREAS**, Tim Taschler became a licensed D1 water operator, something unrelated to his professional life, in order to assist WWD and Wynola Estates, and acted as an unpaid water operator for 5.5 years; and

**WHEREAS**, Tim Taschler spent a year, unpaid, handling a State Water Board investigation into prior activities of WWD; and

**WHEREAS**, Tim Taschler worked diligently to get WWD onto better financial footing and in complete compliance with DEH and SWB regulations; and

**WHEREAS**, Tim Taschler volunteered numerous hours, incurred personal sacrifice and exhibited outstanding community spirit in his service, acting as an agent of change, while maintaining a demeanor that made working with him a pleasure; and

**WHEREAS**, Tim Taschler imparted knowledge and wisdom to those he mentored, compassion and selflessness to those in need, and inspiration and encouragement to those he led; and

**WHEREAS**, Tim Taschler's unwavering commitment, willingness and ability to understand and respond to the concerns of the people of Wynola Estates, has made a substantial contribution to the betterment of the Wynola Water District.

**NOW, THEREFORE, BE IT RESOLVED** that the Wynola Water District does hereby commend Tim Taschler for his time-honored legacy of dedication, enthusiasm and outstanding public service given to the Wynola Water District and hereby approves for payment his final invoice in the amount of \$0.00

## Agenda Item 8B:

Resolution on banking: removing Steve Kincaid as a signer from all banking accounts and adding another signer

**WYNOLA WATER DISTRICT**  
**RESOLUTION OF BANKING ACTIONS**

**WHEREAS**, at his request, the Board of Directors removes Steve Kinkaid as a signer on all Wynola Water District (WWD) bank accounts; and

**WHEREAS**, The Board of Directors authorizes Board President Jim Madaffer as a signer on all WWD Bank accounts, specifically at Chase Bank and Wells Fargo; and

**WHEREAS**, The Board of Directors authorizes Board Member \_\_\_\_\_ as a signer on all WWD Bank accounts, specifically at Chase Bank and Wells Fargo; and

**WHEREAS**, The Board of Directors confirms the authorization of Board Member Ron Placa to all WWD Bank accounts, specifically at Chase Bank and Wells Fargo;

**NOW, THEREFORE, BE IT RESOLVED** that the Wynola Water District does hereby take the formal banking action as noted above.

# Agenda Item 8C: Adoption of FY 2021-2022 Annual Budget: report from Bonni Cogan

AGENDA ITEM 8C

Wynola Water District					
Budget					
Fiscal Year July 1, 2021 through June 30, 2022					
	Jul-Sep 21	Oct-Dec 21	Jan-Mar 22	Apr-Jun 22	Total
<b>Revenues:</b>					
Water System Maintenance Fees	\$ 12,740	\$ 12,740	\$ 12,740	\$ 12,740	\$ 50,960
Water Sales	\$33,000	\$22,800	\$15,000	\$22,000	\$ 92,800
Property Taxes & Assessments	\$ 500	\$ 8,300	\$ 8,200	\$ 11,000	\$ 28,000
<b>Total Revenues</b>	<b>\$ 46,240</b>	<b>\$ 43,840</b>	<b>\$ 35,940</b>	<b>\$ 45,740</b>	<b>\$ 171,760</b>
<b>Expenses:</b>					
<b>Administrative &amp; General:</b>					
Meter Readers	\$ 200	\$ 200	\$ 200	\$ 200	\$ 800
Office Expenses	\$ 430	\$ 860	\$ 325	\$ 765	\$ 2,380
Office Manager	\$ 250	\$ 900	\$ 900	\$ 900	\$ 2,950
Storage Locker Rent	\$ 225	\$ 225	\$ 225	\$ 225	\$ 900
<b>Total Administrative &amp; General</b>	<b>\$ 1,105</b>	<b>\$ 2,185</b>	<b>\$ 1,650</b>	<b>\$ 2,090</b>	<b>\$ 7,030</b>
Depreciation	\$ 3,636	\$ 3,635	\$ 3,636	\$ 3,635	\$ 14,542
Insurance	\$ 2,645	\$ 2,180	\$ -	\$ -	\$ 4,825
Professional Services	\$ 4,900	\$ -	\$ 2,500	\$ -	\$ 7,400
Repairs & Maintenance	\$ 1,000	\$ 16,000	\$ 8,350	\$ 7,000	\$ 32,350
Utilities	\$ 2,900	\$ 2,700	\$ 1,800	\$ 2,050	\$ 9,450
Water Operating & Testing	\$ 3,900	\$ 3,800	\$ 6,050	\$ 5,250	\$ 19,000
<b>Total Expenses</b>	<b>\$ 20,086</b>	<b>\$ 30,500</b>	<b>\$ 23,986</b>	<b>\$ 20,025</b>	<b>\$ 94,597</b>
<b>Change in Net Position</b>	<b>\$ 26,155</b>	<b>\$ 13,340</b>	<b>\$ 11,954</b>	<b>\$ 25,715</b>	<b>\$ 77,164</b>

AGENDA ITEM 8C

Office Expenses:					
Supplies	50	50	50	50	200
Dues	200	480		220	900
Meeting Room	70	220	165	165	620
Telephone	110	110	110	110	440
Website				150	150
USPS	0	0	0	70	70
Total	430	860	325	765	2380
Repairs & Maintenance:					
Standard	1000	1000	1000	1000	4000
Generator	0	0	1350	0	1350
Flushing Hydrants & Water Mains	0	15000	0	0	15000
Closing Wells 1 & 6	0	0	6000	6000	12000
	1000	16000	8350	7000	32350
Utilities:					
Electric	2200	2000	1100	1350	6650
Telephone	700	700	700	700	2800
	2900	2700	1800	2050	9450
Water Operating & Testing:					
Water Operator	3000	2600	2400	2400	10400
Helper	300	300	350	350	1300
Tests	600	450	450	2500	4000
Permits	0	450	2850	0	3300
	3900	3800	6050	5250	19000

## Agenda Item 8D:

Approval of Audited Financial Statements for FY 2020-2021 and Management Representation Letter: report from Bonni Cogan



**Wynola Water District**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Wynola Water District (District) provides an introduction to the financial statements of the District for the year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

**Financial Highlights**

- The District's net position increased 21% or \$109,263 from \$521,498 to \$630,761 respectively in FY2020 and FY2021. The increase in net position is how the District annually generates sufficient net income to then spend on capital improvement projects on a pay-go basis. The increase in cash will be utilized in future fiscal year(s) for capital improvement spending.
- The District's total revenue increased 34% or \$41,110 from \$122,157 to \$163,267, respectively in FY2020 and FY2021. The increase is due mainly to an increase in the water rate and quarterly maintenance fee, which is \$37,799.
- The District's total expense decreased 15% or \$9,799 from \$63,803 to \$54,004, respectively in FY2020 and FY2021 due to overall less spending on professional fee, repairs and maintenance, water operating, testing, transporting, and other administrative costs.

**Financial Analysis of the District**

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

These two statements report the District's *net position* and change in net position. 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. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation, such as changes in Federal and State water quality standards.

Wynola Water District  
*Management's Discussion and Analysis*  
 For the Year Ended June 30, 2021

See Financial Analysis of the Statements on page iv for more detailed information.

**Required Financial Statements**

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows provide information about the activities and performance of the District 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), the obligations to creditors (liabilities), and net position. 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 Revenues, Expenses and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 6 through 11.

**Budgetary Highlights**

See Required Supplementary Information – Budget to Actual Report on page 12 for more detailed information. Major differences between the actual figures and the original budgeted figures can be briefly summarized as follows:

- Total revenue was \$64,742 more than anticipated due to the increase of service charges.
- Total expense was \$5,704 more than anticipated mainly due to non-budgeted depreciation expense.

**Wynola Water District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2021**

**Capital Asset Administration**

The District's capital assets include Central System Equipment, Source of Supply - Wells, Access Roads & Well Site Preparation, and Storage Tanks & Distribution System. At June 30, 2021, the District had invested \$293,307 in capital assets as shown below.

	Beginning Balance	Additions	Deletions	Ending Balance
Pumps, Valves, and Equipment	\$ 223,900	\$ -	\$ -	\$ 223,900
Source of Supply - Wells	101,283	-	-	101,283
Access Roads & Well Site Preparation	27,145	-	-	27,145
Storage Tanks & Distribution System	366,714	-	-	366,714
<b>Total Capital Assets</b>	<b>719,042</b>	<b>-</b>	<b>-</b>	<b>719,042</b>
Accumulative Depreciation	(411,193)	(14,542)	-	(425,735)
<b>Net Capital Assets</b>	<b>\$ 307,849</b>	<b>\$ (14,542)</b>	<b>-</b>	<b>\$ 293,307</b>

**Debt Administration**

As of June 30, 2021 the District had no long-term debt. No new debt was issued during the year and the District has no immediate needs to issue additional debt.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages. If you have questions about this report or need additional financial information, contact the District's Treasurer at [cogan\\_cpa@hotmail.com](mailto:cogan_cpa@hotmail.com) or P.O. Box 193, Santa Ysabel, CA 92070.



**Sonnensberg & Company, CPAs**

A Professional Corporation

5190 Governor Drive, Suite 201, San Diego, California 92122

Phone: (858) 457-5252 • (800) 464-4HOA • Fax: (858) 457-2211 • (800) 303-4FAX



August 20, 2021<sup>1</sup> Leonard C. Sonnensberg CPA

To The Board of Directors of  
**Wynola Water District**

**RE: Communication of Internal Control Matters Identified in an Audit**

In planning and performing our audit of the financial statements of Wynola Water District as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Wynola Water 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiencies in Wynola Water District's internal control listed on page 2 to be significant deficiencies.

This communication is intended solely for the information and use of the Board of Directors and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

  
Sonnensberg & Company, CPAs

Member: The American Institute of Certified Public Accountants and California Society of Certified Public Accountants

Communication of Internal Control Matters Identified in an Audit      page 2 of 2  
Wynola Water District  
June 30, 2021

**Significant Deficiencies**

Capital Assets: Depreciation schedules should be maintained in conjunction with capital asset inventories.

Improve Check Signing Process: Disbursement checks are usually signed by a board member that prepares the checks for the District. We recommend that checks should be signed by different authorized signer other the check preparer.

Classification of Employees and Contractors: Some organizations classify workers as independent contractors so as to avoid payroll taxes, health benefits, and workers' compensation insurance expenses. Organizations can be held liable for employment taxes, plus interest and penalties if a worker is incorrectly classified as an independent contractor. In determining whether the person providing the service is an employee or an independent contractor, all information that provides evidence of the degree of control and independence must be considered. See [www.irs.gov](http://www.irs.gov) and look up Independent Contractor or Employee for more information.

California Assembly Bill 5 was signed into law and became effective January 1, 2020. AB 5 applies a strict "ABC test" to determine workers' employment status and puts the burden of proof on employers. While it's possible that the law will be revised, the District should be aware of the requirements of AB 5 and its effect on the District's workers.

Investment Policy: The Board should consider adopting a formal investment policy aimed at guiding management in issues related to investment risk, authorization, limits, and related issues.

Minutes: Board of Directors meetings should be held regularly and proper minutes should be kept of all meetings. The minutes should indicate that the Board practices oversight over significant financial and operational matters, such as approval of the budget, special assessments, financial statements, replacement fund transactions, monitoring delinquent receivables, contract approvals, related party transactions, insurance settlements, and litigation matters. All meeting minutes (including Executive Sessions) should be provided to the auditor during the audit.

Copies of 1096 and 1099s: We recommend the District retain copy of 1096 and 1099s

**Wynola Water District**

August 20, 2021

Sonnenberg & Company, CPAs  
5190 Governor Drive, Suite #201  
San Diego, CA 92122

**Re: Management Representation Letter**

To Sonnenberg & Company, CPAs:

This representation letter is provided in connection with your audit of the financial statements of Wynola Water District, which comprise the respective financial position of the business type activities as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 20, 2021, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 17, 2021, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions used in making accounting estimates are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/ expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which Wynola Water District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Wynola Water District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government-specific**

- 1) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 2) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 3) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 4) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 5) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 6) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 7) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.



- 8) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 9) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 10) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 11) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 12) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 13) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 14) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 15) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, or unassigned) are properly classified and, if applicable, approved.
- 16) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 17) Provisions for uncollectible receivables have been properly identified and recorded.
- 18) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 19) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

- 20) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 21) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 22) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 23) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 24) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 25) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: Board President

Title: Treasurer

**WYNOLA WATER DISTRICT**

**RESOLUTION ACCEPTING THE ANNUAL AUDITED FINANCIAL STATEMENTS AND  
APPROVAL OF MANAGEMENT REPRESENTATION LETTER**

**WHEREAS**, The Wynola Water District has received its annual Audited Financial Statements; and

**WHEREAS**, The Wynola Water District Board of Directors has reviewed said report including the deficiencies as noted by the Auditor; and

**WHEREAS**, The Wynola Water District Board of Directors will endeavor to make the various corrections as recommended in the Auditor Report;

**NOW, THEREFORE, BE IT RESOLVED** that the Wynola Water District Board of Directors hereby accepts the annual Audited Financial Statements for FY2020-21 and hereby authorizes the signing of the Management Representation Letter by its President and Treasurer.

## Agenda Item 8E:

# Resolution regarding Office Manager: appointing Karen Kincaid as Office Manager

At the quarterly rate of \$500 for a one-year term beginning October 1, 2021,  
through September 30, 2022

Proposal from Karen Kincaid  
For the position of Office Manager  
For Wynola Water District

Wynola Water District:

I am interested in performing the duties of Office Manager for the WWD. I would like as compensation, \$500 per quarter. For this compensation, my tasks would include:

- Preparing the spreadsheets for the reading of the meters and working with the meter readers.
- Prepare the individual quarterly water bill invoices to all homeowners in Wynola Estates. Email and mail invoices to the homeowners.
- Collect and deposit all checks into the bank received for payment of water usage.
- Prepare checks for the payments of all expenses incurred by the WWD.
- Work with the Board President to prepare the monthly agenda and type the draft of the minutes each month.
- Make all copies, agendas, postings, and minutes needed for board meetings
- Maintain the Wynola Water District web site.
- Maintain the Wynola Water District email site.
- Write out all checks for payment of monthly expenses.
- Work with Christina Catalina, Bookkeeper/CPA, in Julian, with the QuickBooks online program.

Karen Kincaid

**WYNOLA WATER DISTRICT**

**RESOLUTION APPOINTING KAREN KINKAID AS  
WYNOLA WATER DISTRICT OFFICE MANAGER**

**WHEREAS**, Karen Kinkaid was duly appointed by the Board of Directors as Board Secretary at the regular meeting of August 14, 2021; and

**WHEREAS**, Karen Kinkaid has diligently served as the volunteer office manager for the Wynola Water District; and

**WHEREAS**, Karen Kinkaid has demonstrated as can-do attitude and desire to address all ratepayer and customer issues; and

**WHEREAS**, Karen Kinkaid has accepted the offer to serve as Wynola Water District office manager upon confirmation of the Board of Directors; and

**WHEREAS**, Karen Kinkaid has agreed to be compensated at the quarterly rate of \$500 for a one-year term beginning October 1, 2021, through September 30, 2022;

**NOW, THEREFORE, BE IT RESOLVED** that the Wynola Water District Board of Directors does hereby appoint Karen Kinkaid as Office Manager at the compensation rate noted above.

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# Agenda Item 8F: Resolution appointing Christina Catalina as Bookkeeper/CPA for the Wynola Water District

At the monthly rate of \$150.00 for a one-year term beginning September 29, 2021, through September 30, 2022.

**WYNOLA WATER DISTRICT**

**RESOLUTION APPOINTING CHRISTINA CATALINA AS OUTSIDE BOOKKEEPER FOR THE  
WYNOLA WATER DISTRICT**

**WHEREAS**, The Wynola Water District Board of Directors previously authorized the hiring of an outside Bookkeeper to service the District; and

**WHEREAS**, Christina Catalina operates a local Julian-based firm that provides monthly accounting and tax services to small to medium sized businesses for a fixed monthly fee; and

**WHEREAS**, The Wynola Water District Board desires to appoint a non-board member as our outside bookkeeping firm; and

**WHEREAS**, Christina Catalina serves numerous individuals and business in the Julian area; and

**WHEREAS**, Christina Catalina has offered her bookkeeping services at the monthly rate of \$150.00 for a one-year term beginning September 29, 2021, through September 30, 2022;

**NOW, THEREFORE, BE IT RESOLVED** that the Wynola Water District Board of Directors hereby appoints Christina Catalina as its outside bookkeeper who will report to the Wynola Water District Office Manager for all day-to-day activity and monthly reports.



# Agenda Item 8G: Resolution adopting meter reading policy.

**Wynola Water District  
Meter Readers Policy  
As Adopted by the Board of Directors on October 2, 2021**

The Wynola Water District (WWD) implements the following for the position of Water Meter Reader in Wynola Estates:

- The WWD meter readers are volunteers who live in the community of Wynola Estates.
- The job of the readers is to go to every resident and vacant lot located in the parameters of the WWD and read the meters and record the numbers on a spreadsheet provided by the Office Manager.
- The reading of the meters is done at the end of each quarter.
- If the reader is not able to read due to meter accessibility, it is the homeowner's responsibility to make sure their meter is accessible (no overgrowth). It is also the homeowner's responsibility to keep meter free of excess dirt that prohibits the reader from seeing the meter.
- Once the reader has completed reading the meters, the spreadsheet is emailed or returned to the Office Manager to start the billing process.
- The meter readers compensation will be \$50.00 each quarter, which will be deducted off their water usage invoice.

**WYNOLA WATER DISTRICT**  
RESOLUTION ADOPTING A METER READING POLICY FOR THE  
WYNOLA WATER DISTRICT

**WHEREAS,** The Wynola Water District (WWD) has operated for many years with an informal volunteer water meter reading policy; and

**WHEREAS,** The Wynola Water District Board wishes to formalize a variety of its policies and procedures; and

**WHEREAS,** The WWD meter readers are volunteers who live in the community of Wynola Estates; and

**WHEREAS,** The job of the readers is to go to every resident and vacant lot located in the parameters of the WWD and read the meters and record the numbers on a spreadsheet provided by the Office Manager; and

**WHEREAS,** The reading of the meters is done at the end of each quarter; and

**WHEREAS,** If the reader is not able to read due to meter accessibility, it is the homeowner's responsibility to make sure their meter is accessible (no overgrowth). It is also the homeowner's responsibility to keep meter free of excess dirt that prohibits the reader from seeing the meter; and

**WHEREAS,** Once the reader has completed reading the meters, the spreadsheet is emailed or returned to the Office Manager to start the billing process; and

**WHEREAS,** The meter readers compensation will be \$50.00 each quarter, which will be deducted off their water usage invoice;

**NOW, THEREFORE, BE IT RESOLVED** that the Wynola Water District Board of Directors hereby adopts the above as its Meter Reading Policy for the Wynola Water District.

## Agenda Item 8H

Resolution to replace community bulletin board at Springview and remove lock from bulletin board at Riverwood.

Bulletin board to be used for official Board notices as well as by residents for the purpose of posting lost cat/dog, garage sale or other sale/free items/services. Appropriation of up to \$750.

**WYNOLA WATER DISTRICT**

**RESOLUTION TO REPLACE COMMUNITY BULLETIN BOARD ON SPRINGVIEW AND  
REMOVE LOCK AT RIVERWOOD**

**WHEREAS**, The Wynola Water District (WWD) desires to have two public bulletin boards available to the community for the posting of meeting notices, for sale; lost animals and the like; and

**WHEREAS**, The prior signs were vandalized or stolen; and

**NOW, THEREFORE, BE IT RESOLVED** that the Wynola Water District Board of Directors hereby appropriates up to \$750 to repair and replace the two community bulletin boards at Springview and Riverwood and make them accessible to the residents of Wynola Estates.

## Agenda Item 8-1:

Resolution to issue an RFP (request for proposal) for a WWD Licensed Water Operator

**WYNOLA WATER DISTRICT**

**RESOLUTION TO ISSUE A REQUEST FOR PROPOSALS (RFP) FOR A WYNOLA WATER DISTRICT LICENSED WATER OPERATOR**

**WHEREAS**, The Wynola Water District (WWD) is interested in seeking proposals from licensed professionals as “Licensed Water Operator” for the District;

**NOW, THEREFORE, BE IT RESOLVED** that the Wynola Water District Board of Directors hereby authorizes the issuance of an RFP for a “Licensed Water Operator” for the District with responses to said RFP to be reviewed and discussed by the Board at a future meeting|

# Agenda Item 9: Future Agenda Items

## Board Workshop October 23 at Santa Ysabel Nature Center

\*Presentation from various water operators in the Julian area



\*Review RFP for license water operator

\*Review water system flushing project

\*November Board Meeting-  
regular dates and location to be  
established

## Agenda Item 10:

Meeting Adjournment to the next Board meeting on October 23, 2021 at 9am, Santa Ysabel Nature Center

# Wynola Water District

## Meeting Agenda

### 9:00am - October 2, 2021

Santa Ysabel Nature Center  
22135 CA – 79 Santa Ysabel CA 92070

