

TWAIN HARTE COMMUNITY SERVICES DISTRICT

WATER – SEWER – FIRE – PARK
P.O. Box 649, Twain Harte, CA 95383
Phone (209) 586-3172 Fax (209) 586-0424

REGULAR MEETING OF THE BOARD OF DIRECTORS VIDEO TELECONFERENCE

July 8, 2020 9:00 A.M.

AGENDA

IMPORTANT NOTICE:

To help slow the spread of COVID-19, the District offices are closed to the public. Under the Governor's Executive Order N-25-20, this meeting will be held remotely by teleconference using Zoom:

- Videoconference Link: <https://zoom.us/webinar/81229090185>
- Meeting ID: 812 2909 0185
- Telephone: (669) 900-6833

ANYONE CAN PARTICIPATE IN THIS MEETING: see details at the end of this agenda.

1. Call to Order

2. Pledge of Allegiance & Roll Call

3. Reading of Mission Statement

4. Public Comment:

This time is provided to the public to speak regarding items not listed on this agenda.

5. Consent Agenda:

- A. Presentation and approval of financial statements through June 30, 2020.
- B. Approval of the minutes of the Regular Meeting held on June 10, 2020.

6. Old Business:

- A. Discussion/action regarding the discontinuance of the order of emergency action for completion of the Well #3 Water Supply Project.

7. New Business

- A. Discussion/action regarding the potential use of District facilities to support library services in Twain Harte
- B. Discussion regarding a potential grant opportunity for tennis court lighting.
- C. Discussion/action regarding Bocce Court Improvement Project status and potential budget adjustment.

- D. Discussion/action regarding the proposed Districtwide PHI Air Medical membership program.
- E. Discussion/action to select an auditor consultant.
- F. Discussion/action to cast a vote for the Seat C representative of the CSDA Board of Directors.

8. Reports:

- A. President and Board member reports.
- B. Committee reports.
- C. Operations Manager Report.
- D. Fire Chief Report.
- E. General Manager Report.

9. Adjourn

HOW TO OBSERVE THIS MEETING:

The public can observe and participate in a meeting as follows:

- **Computer:** Join the videoconference by clicking the videoconference link located at the top of this agenda or on our website. You may be prompted to enter your name and email. Your email will remain private and you may enter “anonymous” for your name.
- **Smart Phone/Tablet:** Join the videoconference by clicking the videoconference link located at the top of this agenda OR log in through the Zoom mobile app and enter the Meeting ID# and Password found at the top of this agenda. You may be prompted to enter your name and email. Your email will remain private and you may enter “anonymous” for your name.
- **Telephone:** Listen to the meeting by calling Zoom at (4669) 900-6833. Enter the Meeting ID# listed at the top of this agenda, followed by the pound (#) key.

* NOTE: your personal video will be disabled and your microphone will be automatically muted.

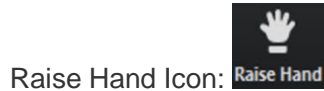
FOR MORE DETAILED INSTRUCTIONS, CLICK [HERE](#)

HOW TO SUBMIT PUBLIC COMMENTS:

The public will have an opportunity to comment before and after the meeting as follows:

- **Before the Meeting:** If you cannot attend the meeting, you may:
 - Email comments to ksilva@twainhartecsd.com, write “Public Comment” in the subject line. In the body of the email, include the agenda item number and title, as well as your comments.
 - Mail comments to THCS Board Secretary: P.O. Box 649, Twain Harte, CA 95383

- **During the Meeting:** The public will have opportunity to provide comment before and after the meeting as follows:
 - Computer/Tablet/Smartphone: Click the “Raise Hand” icon and the host will unmute your audio when it is time to receive public comment. If you would rather make a comment in writing, you may click on the “Q&A” icon and type your comment. You may need to tap your screen or click on “View Participants” to make icons visible.



- Telephone: Press *9 if to notify the host that you have a comment. The host will unmute you during the public comment period and invite you to share comments.

* NOTE: If you wish to speak on an item on the agenda, you are welcome to do so during consideration of the agenda item itself. If you wish to speak on a matter that does not appear on the agenda, you may do so during the Public Comment period. Persons speaking during the Public Comment will be limited to five minutes, or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. Except as otherwise provided by law, no action or discussion shall be taken/conducted on any item not appearing on the agenda. Public comments must be addressed to the board as a whole through the President. Comments to individuals or staff are not permitted.

ACCESSIBILITY:

Board meetings are accessible to people with disabilities. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (209) 586-3172.

WRITTEN MEETING MATERIALS:

If written materials relating to items on this Agenda are distributed to Board members prior to the meeting, such materials will be made available for public inspection on the District's website: www.twainhartecsd.com

TWAIN HARTE COMMUNITY SERVICES DISTRICT
BANK BALANCES
As of June 30, 2020

Account	Beginning Balance	Receipts	Disbursements	Current Balance
U.S. Bank Operating	1,259,518	235,329	(178,637)	1,316,210
U.S. Bank - D Grunsky #1**	70,729		(1,344)	69,385
U.S. Bank - D Grunsky #2**	72,281		(1,320)	70,961
LAIF	2,941,439			2,941,439
TOTAL	\$ 4,343,967	\$ 235,329	\$ (181,301)	\$ 4,397,995

**Davis Grunsky reserve money restricted for Davis Grunsky Loan Payments

TWAIN HARTE COMMUNITY SERVICES DISTRICT
19/20 OPERATING EXPENDITURE SUMMARY
 As of June 30, 2020

Fund	TOTAL Budget*	YTD Expended	Budget Balance	% Spent (Target 100%)
Park	79,180	60,302	18,878	76.16%
Water	989,958	843,988	145,970	85.25%
Sewer	1,087,351	791,159	296,192	72.76%
Fire	1,073,153	1,044,474	28,679	97.33%
Admin	561,991	487,428	74,563	86.73%
TOTAL	\$ 3,791,633	\$ 3,227,351	\$ 564,282	85.12%

TWAIN HARTE COMMUNITY SERVICES DISTRICT
19/20 CAPITAL EXPENDITURE SUMMARY
As of June 30, 2020

Fund	TOTAL Budget*	YTD Expended	Budget Balance	% Spent (Target 100%)
Park	57,000	4,265	52,735	7.48%
Water	665,725	600,244	65,481	90.16%
Sewer	288,775	63,947	224,828	22.14%
Fire	331,395	113,230	218,165	34.17%
Admin		-	-	
TOTAL	\$ 1,342,895	\$ 781,686	\$ 561,209	58.21%

Reflects Budget Revision #5 - Approved 5/13/20

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Board of Directors Regular Meeting via Teleconference due to COVID-19
June 10, 2020

CALL TO ORDER: President Mannix called the meeting to order at 9:02 a.m. The following Directors, Staff, and Community Members were present:

DIRECTORS:

Director McManus
Director Mannix
Director Knudson
Director deGroot
Director Sipperley

STAFF:

Tom Trott, General Manager
Carolyn Higgins, Finance Officer/Board Secretary
Robb Perry, Operations Manager
Todd McNeal, Fire Chief
Kim Silva, Administrative Coordinator

AUDIENCE:

3 attendees

PUBLIC COMMENT ON NON-AGENDIZED ITEMS:

No public comment

CONSENT AGENDA:

- A. Presentation and approval of financial statements through May 31, 2020.
- B. Approval of the minutes of the Regular Meeting held on May 13, 2020.
- C. Adopt Resolution #20-16 – Tax Requirement for Davis Grunsky Contract #D50048/DGLC49.
- D. Adopt Resolution #20-17 – Tax Requirement for Davis Grunsky Contract #D50072/DGLC60.
- E. Adopt Resolution #20-18 – Approve Continuance of the 1981 Special Tax for Fire Protection and Prevention.

MOTION: Director McManus made a motion to accept the consent agenda in its entirety.

SECOND: Director deGroot

AYES: Mannix, Knudson, deGroot, McManus, Sipperley

NOES: None

ABSENT:

PRESENTATIONS:

- A. Presentation by Augustine Planning Associates and discussion/action to consider adoption of Resolution #20-19 – Adopting the State California Environmental Quality Act (CEQA) Guidelines and Local Procedures for Implementing CEQA.

MOTION: Director deGroot made a motion to adopt Resolution #20-19 as presented.

SECOND: Director Sipperley

AYES: Mannix, deGroot, Knudson, McManus, Sipperley

NOES: None

ABSENT:

- B. Presentation by PHI Air Medical and discussion/action regarding proposal for a PHI Districtwide membership program.

Next steps – board to decide if they want to go annual or monthly route, check with legal and then put it on our next agenda.

PUBLIC HEARING

- A. Open public hearing.
- B. Presentation on continuation of assessments for Fire and Rescue, Fire Protection and Emergency Services and Parks and Recreation Maintenance Districts.
- C. Receive public comment regarding continuation of assessments.
- D. Presentation of the proposed Fiscal Year 2020-21 budget, salary plan, capital outlay plans and reserve designations.
- E. Receive public comment regarding budget.
- F. Close public hearing. 10:31
- G. Discussion/action to adopt Resolution #20-20 – Approval of Engineer’s Report, Diagram and Assessment and Order to Continue Assessments for the Fire and Rescue Assessment District for Fiscal Year 2020-21.

MOTION: Director Sipperley made a motion to adopt Resolution #20-20 as presented.

SECOND: Director deGroot

AYES: Mannix, deGroot, Knudson, McManus, Sipperley

NOES: None

ABSENT:

- H. Discussion/action to adopt Resolution #20-21 – Approval of Engineer’s Report, Diagram and Assessment and Order to Continue Assessments for the Fire Protection and Emergency Response Services Assessment District for Fiscal Year 2020-21.

MOTION: Director deGroot made a motion to adopt Resolution #20-21 as presented.

SECOND: Director Knudson

AYES: Mannix, deGroot, Knudson, McManus, Sipperley

NOES: None

ABSENT:

- I. Discussion/action to adopt Resolution #20-22 – Approval of Engineer’s Report, Diagram and Assessment and Order to Continue Assessments for the Parks and Recreation Maintenance District for Fiscal Year 2020-21.

MOTION: Director Sipperley made a motion to adopt Resolution #20-22 as presented.

SECOND: Director McManus

AYES: Mannix, deGroot, McManus, Sipperley

NOES: None

ABSTAIN: Knudson

ABSENT:

- J. Discussion/action to adopt Resolution #20-23 – Adoption of the Fiscal Year 2020-21 Budget, Salary Plan, Capital Outlay Plans and Reserve Designations.

MOTION: Director deGroot made a motion to adopt Resolution #20-23 as presented.

SECOND: Director Sipperley

AYES: Mannix, deGroot, Knudson, McManus, Sipperley

NOES: None

ABSENT:

OLD BUSINESS:

- A. Discussion/action regarding review and continuance of order of emergency action for completion of the Well #3 Water Supply Project.

GM Trott reported that the project is nearing completion, however sand was discovered in the well and actions are needed to rectify the situation. GM Trott asked the board to consider whether the emergency action should be continued, which would declare that: (1) the current water supply shortage emergency still exists, which is currently declared by the District and by the state for Tuolumne County; (2) the project is necessary to address this emergency; and (3) the emergency situation will not permit a time delay resulting from formal competitive bidding.

MOTION: Director Sipperley made a motion to extend the continuance of the order of emergency action for completion of Well #3.

SECOND: Director deGroot

AYES: Mannix, Knudson, deGroot, McManus, Sipperley

NOES: None

ABSENT:

NEW BUSINESS:

- A. Discussion/action to adopt Resolution #20-24 – Authorization to Enter into a Funding Agreement with the State Water Resources Control Board and Authorization and Designation of a Representative for the Twain Harte Community Regional Water Self-Reliance Project.

Project would include Twain Harte Meadows Park.

MOTION: Director Sipperley made a motion to adopt Resolution #20-24 as presented.

SECOND: Director Knudson

AYES: Mannix, deGroot, Knudson, McManus, Sipperley

NOES: None

ABSENT:

- B. Discussion/action to adopt revisions to Policy #1060 – Miscellaneous Fee Schedule.

Cost updates to match accurate and current schedule, updates added to include all equipment and clarification on what the fees are for.

MOTION: Director Sipperley made a motion to adopt revisions to Policy 1060 – Miscellaneous Fee Schedule.

SECOND: Director deGroot

AYES: Mannix, deGroot, Knudson, McManus, Sipperley

NOES: None

ABSENT:

- C. Discussion/action to adopt revisions to Policy #1065 – Facility Rental Fee Schedule.

Additional requirements for addition of facilities along with an agreement that outlines and details rental.

MOTION: Director deGroot made a motion to adopt revisions to Policy #1065 – Facility Rental Fee Schedule

SECOND: Director Sipperley

AYES: Mannix, deGroot, Knudson, McManus, Sipperley

NOES: None

ABSENT:

- D. Discussion/action to adopt revisions to Policy #1070 – Vendor Agreement.

To cover a vendor to not have to rent the entire facility but allows vendor to enter into agreement for daily or weekly/monthly fee. Addition of liability coverage.

MOTION: Director Sipperley made a motion to adopt revision so policy #1070 – Vendor Agreement.

SECOND: Director McManus

AYES: Mannix, deGroot, McManus, Sipperley

NOES: None

ABSTAIN: Knudson

ABSENT:

REPORTS:

President and Board Member Report

- *No report given as it was covered during the board meeting.*

Finance Committee Report Provided by

- *No report given as it was covered during the board meeting.*

Fire Committee Report Provided by

- *No report given as it was covered during the board meeting.*

Park & Rec Committee

- *No report given as it was covered during the board meeting.*

Water Sewer Committee

- *No report given as it was covered during the board meeting.*

Water/Sewer/Park Operations Report Provided by Operations Manager Perry

- *A verbal summary of the written report was provided.*
- *Precision pump removed rock from Well 3*
- *Pump testing to begin again soon to test water for sand on Well 3*
- *Root intrusion being cleaned at Mark Twain bench*
- *Generator set at Mark Twain lift station, propane tanks installed at both sites, including Red Wing lift station*
- *Repair on bocce courts to improve drainage*
- *Merry go round project complete*

Fire Chief Report by Chief McNeal

- *A verbal summary of the written report was provided.*
- *Revising ways to recruit for various volunteer programs*

General Manager Report Provided by General Manager Trott

- *A verbal summary of the written report was provided.*
- *Grant opportunity for rainwater tank to collect water off pavilion as another educational piece of our park that we could utilize to water vegetation and landscaping.*

ADJOURNMENT:

The meeting was adjourned at 11:36 a.m.

Respectfully submitted,

Kimberly Silva, Board Secretary

APPROVED:

Eileen Mannix, President

SUMMARY OF BIDS

Bocce Court Improvements

Bid #1 - \$88,718

Bid #2 - \$103,900

Bid #3 - \$138,000

Bids include 2 shade structures (one over each end of the court), 24'x16' pavilion and concrete paving to replace decomposed granite.

Tom Trott

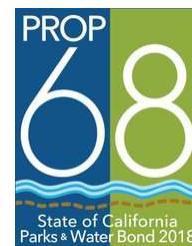
From: Office of Grants and Local Services <localservices@parks.ca.gov> on behalf of Office of Grants and Local Services
Sent: Wednesday, June 24, 2020 9:02 AM
To: ttrott@twainhartecsd.com
Subject: Per Capita allocations announced



Office of Grants and Local Services

PER CAPITA ALLOCATIONS ANNOUNCED

The California Department of Parks and Recreation's Office of Grants and Local Services (OGALS) is announcing the allocations for the Per Capita program, funded through the Parks and Water Bond Act of 2018 (Proposition 68).



Per Capita allocation for all cities and local districts, including the Twain Harte CSD, is \$177,952

While this figure is less than the minimum allocation of \$200,000, it was derived by dividing the funds made available by the bond by the number of eligible entities. Additionally, \$2 million is being subtracted from OGALS program delivery budget to supplement the allocation pool.

60% of the Program funds are allocated to eligible cities and local districts, other than a regional park district, regional park and open-space districts, and regional open-space districts.

Total available for cities and local districts (60% of \$185,000,000 plus \$2,000,000):
\$113,000,000.00

Number of eligible cities and local districts: 635

The revised timeline for the Per Capita program will be as follows:

- Grant Performance Period: July 1, 2018 – June 30, 2024
- Resolution: Grantee submits to OGALS no later than December 31, 2020
- Application Packet(s): Grantee submits to OGALS no later than June 30, 2021
- Project Completion Packet: Grantee completes project and submits completion documents to OGALS no later than March 31, 2024.

These figures and dates are contingent upon the Legislature approving the Governor's May Revised Budget, which proposes to extend the project liquidation of the Per Capita program to June 30, 2024; and which also proposes to augment funds available for the Per Capita Program by \$2 million.

OGALS will be holding on-line application workshops, which all eligible agencies are required to attend. Eligible agencies will receive further information about the workshops in a future notice.

Funds are available for local park rehabilitation, creation, and improvement. Grant recipients are encouraged to utilize awards to rehabilitate existing infrastructure and to address deficiencies in neighborhoods lacking access to the outdoors.

Information on the program is available on the [Per Capita Website](#), and the [Procedural Guide](#) provides details on how to submit an application.

If you have questions, contact your project officer, Lydia Willett at Lydia.Willett@parks.ca.gov .

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**California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act
of 2018 - Per Capita Grant Program**

County	Jurisdiction	Allocation
Tulare	City of Tulare	\$ 177,952
Tulare	City of Visalia	\$ 177,952
Tulare	City of Woodlake	\$ 177,952
Tulare	Poplar CSD	\$ 177,952
Tulare	Richgrove CSD	\$ 177,952
Tuolumne	City of Sonora	\$ 177,952
Tuolumne	Groveland CSD	\$ 177,952
Tuolumne	Tuolumne PRD	\$ 177,952
Tuolumne	Twain Harte CSD	\$ 177,952
Ventura	City of Camarillo	\$ 177,952
Ventura	City of Fillmore	\$ 177,952
Ventura	City of Moorpark	\$ 177,952
Ventura	City of Ojai	\$ 177,952
Ventura	City of Oxnard	\$ 177,952
Ventura	City of Port Hueneme	\$ 177,952
Ventura	City of Santa Paula	\$ 177,952
Ventura	City of Ventura	\$ 177,952
Ventura	Bell Canyon CSD	\$ 177,952
Ventura	Conejo RPD	\$ 177,952
Ventura	Pleasant Valley RPD	\$ 177,952
Ventura	Rancho Simi RPD	\$ 177,952
Yolo	City of Davis	\$ 177,952
Yolo	City of West Sacramento	\$ 177,952
Yolo	City of Winters	\$ 177,952
Yolo	City of Woodland	\$ 177,952
Yolo	Knights Landing CSD	\$ 177,952
Yolo	Madison CSD	\$ 177,952
Yuba	City of Marysville	\$ 177,952
Yuba	City of Wheatland	\$ 177,952
Yuba	Olivehurst PUD	\$ 177,952

20% MATCH REQUIRED → \$44,488

TOTAL PROJECT COST = \$222,440

= \$177,952 GRANT + \$44,488 MATCH



May 12, 2020

Twain Harte Community Services District

Tom Trott

General Manager

PO Box 649

Twain Harte, CA 95383

\$13,500/YR IF PAID UPFRONT

PHI CARES MEMBERSHIP BENEFIT PROPOSAL FOR TWAIN HARTE, CA

Introduction: This proposal is made by and between PHI Air Medical and Twain Harte, CA on May 12, 2020. PHI Air Medical provides medically necessary emergency medical transportation and membership benefits through the PHI Cares membership program.

Purpose: PHI Air Medical is offering Twain Harte, CA a special rate to cover your residents through PHI Cares, the membership program of PHI Air Medical. All standard terms and conditions of the National benefits of the PHI Cares program shall be applicable to Twain Harte, CA and their household dependents except as otherwise set forth in the service agreement between the two parties.

In the event PHI Air Medical transports a qualified Twain Harte household resident originating in Twain Harte, CA or Tuolumne County, they will not be responsible for any out-of-pocket costs for their medical air transport. Your PHI Cares membership will cover all out-of-pocket expenses your emergency medical transport, including any co-pay or deductible expenses for a Twain Harte resident, if they are transported by PHI Air Medical.

Membership Fee: For and in consideration of the services described above, the annual membership benefit fee will be **\$12.00** per household for **1,500 household memberships**. Twain Harte will facilitate this program through a water-billing process. Twain Harte will offer their customers an OPT-OUT membership benefit for their water billing customers at a rate of \$1.00 per month and will remit to PHI Cares \$0.75 cents per month, for each participating household. Twain Harte will be required to provide PHI with a monthly Check and Roster, which will include the Primary Household Name and Address for each participating water bill customer. PHI will provide Twain Harte with 1,500 Membership Cards which may be distributed to their water bill customers.

Terms of Proposal: This proposal is valid until **June 30, 2020**. A service agreement will be issued once the proposal is agreed upon.

Thank you for your consideration of this important benefit for the residents of Twain Harte, CA.

Sincerely,

Brian Coutts

Brian Coutts

PHI Air Medical

Program Director - National Membership Sales

2800 N. 44th Street, Ste. 800, Phoenix, AZ 85008

Office: 602.224.3562 / Mobile: 480.510.2945

bcoutts@phiairmedical.com

*Membership is not an insurance product and does not pay for services provided by other air or ground ambulance services. Membership & renewal fees are subject to change. Please visit our website for a complete list of Terms & Conditions: www.PHICares.com

PHI Air Medical Membership
Potential Staff Time and Additional Costs

District Pays Whole Cost Up Front	Per Year
Contract Cost	\$13,500
Staff Time	520
Printing Costs	400
Total Cost	\$14,420

District Charges Customer on Bills	Per Year
Contract Revenue	(\$4,500)
Staff Time	6642
Printing Costs	650
Total Cost	\$2,792

**Twain Harte Community Services District
FIRE PROJECTIONS
SUMMARY**

	19/20	20/21	21/22	22/23	23/24	24/25
	Budget	Budget	Projections	Projections	Projections	Projections
Revenue						
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	-
Taxes & Assessments	1,129,565	1,135,367	1,158,075	1,181,236	1,204,861	1,228,958
Grants & Donations	59,075	7,700	-	-	-	-
Other Operating Revenue	108,058	16,500	8,400	8,400	8,400	8,400
Total Program Revenue	\$ 1,296,698	\$ 1,159,567	\$ 1,166,475	\$ 1,189,636	\$ 1,213,261	\$ 1,237,358
Administrative Cost Allocation	180	180	185	191	197	203
GRAND TOTAL REVENUE	\$ 1,296,878	\$ 1,159,747	\$ 1,166,660	\$ 1,189,827	\$ 1,213,458	\$ 1,237,561
Expenses						
Salaries	\$ 548,736	\$ 515,151	\$ 522,529	\$ 539,058	\$ 548,801	\$ 563,736
Benefits	233,151	240,837	250,670	263,207	272,009	282,468
Equip, Auto, Maint, & Repairs	151,800	101,800	104,854	108,000	111,240	114,577
Materials & Supplies	10,900	11,600	11,948	12,306	12,675	13,055
Outside Services	23,450	23,250	23,948	24,666	25,406	26,168
Other	62,750	73,450	75,654	77,924	80,262	82,670
Debt Service	42,365	42,365	42,365	42,365	-	-
Total Program Expenses	\$ 1,073,152	\$ 1,008,453	\$ 1,031,968	\$ 1,067,526	\$ 1,050,393	\$ 1,082,673
Administrative Cost Allocation	101,159	107,931	107,921	111,152	114,812	118,131
TOTAL OPERATING EXPENSES	\$ 1,174,311	\$ 1,116,384	\$ 1,139,889	\$ 1,178,678	\$ 1,165,205	\$ 1,200,804
Total Operating Balance	\$ 122,567	\$ 43,363	\$ 26,770	\$ 11,149	\$ 48,253	\$ 36,757
Capital Expenses						
Capital Outlay	163,195	311,680	60,000	20,000	-	100,000
Admin Capital Transfer	-	-	-	-	-	-
Total Capital Expenses	163,195	311,680	60,000	20,000	-	100,000
GRAND TOTAL EXPENSES	\$ 1,337,506	\$ 1,428,064	\$ 1,199,889	\$ 1,198,678	\$ 1,165,205	\$ 1,300,804
TRANSFER TO/(FROM) RESERVE	\$ (40,628)	\$ (268,317)	\$ (33,230)	\$ (8,851)	\$ 48,253	\$ (63,243)
Capital Reserve Balance	\$ 512,290	\$ 243,973	\$ 210,743	\$ 201,892	\$ 250,144	\$ 186,901

Tom Trott

From: Manley, Jillian <jmanley@phiairmedical.com> on behalf of Manley, Jillian
Sent: Thursday, June 25, 2020 1:42 PM
To: Tom Trott
Subject: RE: PHI Air Medical References

Sure. We were able to pull by street address. It looks like there are 20 addresses that I can verify.

There are an additional 70 Twain Harte members who have PO Boxes. I cannot confirm those.

Let me know if there is anything else you need.

Thanks,

Jillian

From: Tom Trott <ttrott@twainhartecsd.com>
Sent: Thursday, June 25, 2020 12:43 PM
To: Manley, Jillian <jmanley@phiairmedical.com>
Subject: RE: PHI Air Medical References

Hi Jillian,

Is there any way to get an idea of how many (number, not names) are already members in our district? I know the board is concerned about paying for people who are already members. That concern could potentially eliminate that option and we're still looking at the feasibility of charging people on a water bill.

Thanks,
Tom

Tom Trott, P.E.
General Manager
Twain Harte Community Services District
P.O. Box 649, Twain Harte, CA 95383
PH: (209) 586-3172 FAX: (209) 586-0424

From: Manley, Jillian [mailto:jmanley@phiairmedical.com]
Sent: Thursday, June 25, 2020 12:34 PM
To: Tom Trott <ttrott@twainhartecsd.com>
Subject: RE: PHI Air Medical References

Sorry, I meant to say that with the agreement, we will need the list of addresses in the service district so that we can verify members if anyone is flown once the contract is in effect. I don't know if there is a way to pull a list to compare. Our database has HIPPA restrictions due to the nature of our work; it's not the typical CRM system.

Residents who are already members will benefit from National Coverage and will be able to renew at the \$35 discounted rate, so they should like that about the program.

AGREEMENT FOR PHI CARES MEMBERSHIPS FOR CITY RESIDENTS

This Agreement for PHI Cares Memberships for City Residents (this “Agreement”) is made effective the 1st day of XXXX, 2020 (the “Effective Date”) between the **Twain Harte Community Services District**, California (“CITY”) and **PHI Health, LLC** d/b/a PHI Air Medical, a Louisiana limited liability company (“PHI”). CITY and PHI may hereinafter be referred to individually as a “Party” and collectively as the “Parties.”

Recitals

WHEREAS, CITY has approximately XXXX households in the City of Twain Harte, in the State of California, with approximately XX,XXX residents living in these households (each a “Resident” and collectively, the “Residents”);

WHEREAS, PHI is an air ambulance company that is licensed in the State of California and that provides a membership-based program (the “PHI Cares Program”) in compliance with all applicable laws and regulations to cover the uninsured or otherwise uncovered portion of the flight charges that may be incurred by members requiring emergency air medical transportation on a PHI aircraft; and

WHEREAS, CITY desires to enter into this Agreement with PHI whereby the Residents within CITY will be members of the PHI Cares Program and entitled to receive the privileges and benefits of the PHI Cares Program in accordance with the terms and limitations of this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and intending to be legally bound hereby, the Parties agree as follows:

Article I.

Scope of Agreement and Term

1.1 Contract for Ambulance Membership. This Agreement relates to the acquisition of PHI Cares memberships by CITY for the benefit of CITY Residents and covers the uninsured or otherwise uncovered portion of the flight charges that may be incurred by such Residents when requiring emergency air medical transportation on a PHI aircraft.

1.2 Term. The term of this Agreement commences as of the Effective Date set forth above and continues for a period of one (1) year, through XXX 31, 2021 (the “Term”), unless otherwise terminated as provided for herein. At the end of the Term, the Parties may negotiate to extend this Agreement or enter into a new agreement.

Article II.

PHI Memberships

2.1 Annual Fee; Adjustment. Pursuant to this Agreement and effective during the Term of this Agreement, CITY is purchasing PHI Cares memberships for the households and the Residents residing in these households of CITY (individually, a “Member” and collectively, the “Members”) for a total annual amount equal to \$0,000,000.00 (the “Annual Fee”). The Annual Fee is based on an expectation of 000,000 households at a rate of \$00.00 per household, which shall cover the Residents residing in these households. The Annual Fee shall be paid in advance on or before the Effective Date.

2.2 Compliance. CITY and PHI shall comply with all applicable federal and state laws and regulations governing membership programs.

2.3 Non-Exclusivity. It is understood and agreed by the Parties that PHI is not the exclusive carrier for air medical transports in CITY. Any calls for air medical transports in CITY shall be made in accordance with the protocols of the requesting EMS agency or referring hospital physician.

2.4 Terms and Conditions. The general terms and conditions of the PHI Cares Program are as described in the attached Exhibit "1," which is made a part of this Agreement (the "PHI Cares General Terms and Conditions"). In addition, the following specific terms shall apply to this Agreement:

- (a) **Location.** Transport must be for a CITY Resident requiring PHI to provide air medical transport from a pickup location within the Twain Harte, California or the County of Tuolumne, California (the "CITY Service Area").
- (b) **Membership ID #.** PHI will provide the CITY with a supply of 0,000 membership cards which the CITY will distribute and make available to the Residents of Twain Harte, California. This card will contain the Membership ID # for the City of Twain Harte and the contract Validity Date range.
- (c) **Notifying PHI.** It is the responsibility of CITY or any transported Resident of the City of Twain Harte to contact PHI and notify it that a CITY Resident has been transported by PHI and to provide PHI with the name of such Resident. In addition, in order to avoid receiving a bill for their medical transport, Residents should inform the healthcare provider, dispatcher, or emergency personnel of their PHI Cares membership at the time an air transport is requested, as these personnel will not be aware of Residents' PHI Cares membership.
- (d) **Not Insurance Product.** MEMBERSHIP ONLY APPLIES TO TRANSPORT ABOARD A PHI AIRCRAFT. MEMBERSHIP IS NOT AN INSURANCE PRODUCT AND DOES NOT PAY FOR SERVICES PROVIDED BY OTHER AIR OR GROUND AMBULANCE SERVICE PROVIDERS.
- (e) **Coverage.** Each membership covers the entire household (i.e., each individual member of the household that is a Resident of CITY) except for any person in the household who is now or at the time of the transport request is a recipient of Medicaid benefits. Medicaid recipients are excluded from membership in accordance with applicable state law.
- (f) **Roster.** The Twain Harte Community Services District shall provide PHI with a roster which shall contain the full legal address of all eligible Twain Harte Community Service District residents. This roster may be updated and provided to PHI as necessary or requested to verify current eligible residents.

2.5 Full National Household Membership Upgrade Option. Any individual who resides within the boundaries of CITY may elect to upgrade his or her membership to a full national household membership (covering the entire household, as defined below), which shall include coverage outside the CITY Service Area, for an additional \$35.00 per year; provided, however, that coverage would only extend to any current PHI Cares service areas and shall only apply to transport aboard a PHI aircraft. For a list of PHI Cares service areas, please see the PHI Cares website: www.phicare.com, or contact the membership office for a copy. To obtain this upgrade, Twain Harte, California Residents are required to call the PHI Cares Membership office directly or complete a Membership Upgrade Form for each Resident requesting this option.

2.6 Household. For purposes of this Agreement and PHI Cares membership, a household is considered to include all immediate family members and up to 3 non-family members who reside in the same household.

2.7 Refunds. No refunds will be extended to CITY (or any individual) as a result of existing PHI Cares members, which are separate from this Agreement.

2.8 Conflicts. Should there be any conflict between the PHI Cares General Terms and Conditions and the terms set forth in this Agreement, the terms of this Agreement shall prevail.

Article III. Termination

3.1 Termination. Either Party may terminate this Agreement for any reason upon providing the other Party with at least thirty (30) days prior written notice. In the event that PHI terminates this Agreement for convenience pursuant to this Section 3.1, PHI shall refund CITY the prorated amount of the Annual Fee for the remainder of the Term. In the event that CITY terminates this Agreement for convenience pursuant to this Section 3.1, CITY shall not be entitled to a refund of any portion of the Annual Fee.

3.2 Immediate Termination. Either Party may terminate this Agreement with ten (10) days' prior written notice (provided such notice period is legally permitted) if: (1) the Attorney General of California renders an official opinion that voids, modifies, or otherwise affects any provision in this Agreement; or (2) a court of competent jurisdiction issues a judgment or ruling that voids, modifies, or otherwise affects any provision of this Agreement; or (3) a duly authorized statute, law, rule, or regulation is enacted or modified by a competent legislative authority in such a manner that materially modifies, voids, or affects this Agreement (including having any material effect on PHI's cost, as determined in PHI's reasonable discretion). If any one of the above-described events occurs, the Parties will exert their best efforts to agree on an alternative agreement in conformance with any such opinion, judgment, or legislative enactment to the extent feasible.

3.3 Termination for Default.

(A) CITY may terminate this Agreement for default if PHI breaches any material term of this Agreement or fails to perform as required under this Agreement and fails to cure or remedy such breach or failure of performance within fifteen (15) days of receiving written notice from CITY.

(B) PHI may terminate this Agreement for default if CITY breaches any term of this Agreement or fails to perform as required under this Agreement and fails to cure or remedy such breach or failure of performance within fifteen (15) days of receiving written notice from PHI.

(C) Remedies. In the event of a default by PHI and CITY's termination pursuant to Section 3.3(A) above, CITY's sole and exclusive remedy shall be the pro-rata refund of the Annual Fee for the remainder of the Term. In the event of a default by CITY and PHI's termination pursuant to Section 3.3(B) above, PHI's sole and exclusive remedy shall be to retain the Annual Fee for the Term.

Article IV. Indemnification and Limitation of Liability

4.1 Indemnification. TO THE EXTENT ALLOWED BY APPLICABLE LAW, EACH PARTY ("INDEMNITOR") SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS THE OTHER PARTY AND ITS EMPLOYEES, AGENTS, REPRESENTATIVES, SUCCESSORS AND ASSIGNS (COLLECTIVELY, THE "INDEMNIFIED PARTIES"), FROM AND AGAINST ALL COSTS, EXPENSES (INCLUDING REASONABLE ATTORNEYS' FEES, EXPENSES OF INVESTIGATION AND LITIGATION, AND COURT COSTS), LIABILITIES, DAMAGES, CLAIMS, SUITS, JUDGMENTS, ACTIONS, AND CAUSES OF ACTION WHATSOEVER, (COLLECTIVELY, "CLAIMS") TO THE EXTENT BUT ONLY TO THE EXTENT RESULTING OR ARISING FROM THE INDEMNITOR'S

BREACH OF THIS AGREEMENT OR ANY NEGLIGENT ACT OR OMISSION OR WILLFUL MISCONDUCT OF THE INDEMNITOR OR ITS EMPLOYEES, AGENTS, OR REPRESENTATIVES.

4.2 Limitation of Liability. Notwithstanding anything herein to the contrary, in no event, whether as a result of contract, tort, strict liability or otherwise, shall PHI be liable to CITY or any Member for any punitive, indirect, incidental or consequential damages, including, without limitation, loss of profits, loss of use or loss of contract.

4.3 Survival. The provisions of this Article IV will survive the expiration or early termination of this Agreement or any extensions hereof.

**Article V.
Miscellaneous**

5.1 Entire Agreement. This Agreement (including any and all exhibits and attachments hereto) constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous communication, representations or agreements, either oral or written, with respect to the matters addressed herein. All modifications or amendments to this Agreement must be in expressed in a written instrument duly executed by both Parties mutually agreeing to such modification or amendment.

5.2 Assignment and Delegation. The Parties each hereby bind themselves, their successors, assigns and legal representatives to each other with respect to the terms of this Agreement. Neither Party may assign any rights or delegate any duties under this Agreement without the other Party's prior written approval, which approval shall not be unreasonably withheld.

5.3 Severability. If any provision or application of this Agreement is held illegal, invalid, or unenforceable by any Court of competent jurisdiction, the invalidity of such provision will not affect or impair any of the remaining provisions of this Agreement, except as expressly set forth herein.

5.4 Applicable Law; Enforcement and Venue; Attorney's Fees. This Agreement shall be enforceable in Twain Harte, California, and if legal action is necessary by either party with respect to the enforcement of any or all of the terms or conditions herein, exclusive venue for same shall lie in Bastrop County, California. This Agreement shall be governed by and construed in accordance with the laws and court decisions of California. This Agreement will be interpreted and construed as broadly as possible consistent with the purposes stated herein. In the event of any litigation between the Parties arising out of or relating to this Agreement, the prevailing Party (as determined by the court) shall be entitled to recover its reasonable attorneys' fees, litigation expenses and court costs from the other Party.

5.5 Notice. Any notice required or permitted to be given pursuant to this Agreement shall be in writing and shall be personally delivered, sent via certified mail, postage prepaid, return receipt requested, or sent via facsimile to the following addresses:

If to CITY:
Twain Harte
Community Services District
XXXXXXXXXXXX
XXXXXXXXXXXX
XXXXXX

If to PHI:
PHI Health, LLC
2800 N. 44th Street, Suite 800
Phoenix, Arizona 85008
Attn: David Motzkin, President
Email: dmotzkin@phiairmedical.com

With a copy to:

With a copy to:

PHI Health, LLC

2800 N. 44th Street, Suite 800

Phoenix, Arizona 85008

Attn: Jeff Stanek, Vice President, Finance

Email: jstanek@phairmedical.com

Any Party may change their address for purposes of this Section by giving the other Party written notice of the new address in the manner set forth above.

5.6 Independent Contractor Status. PHI is an independent contractor, and is not the CITY's employee. PHI's employees or subcontractors are not the CITY's employees. This Agreement does not create a partnership, employer-employee, or joint venture relationship. No Party has authority to enter into contracts as agent for the other Party. PHI and the CITY agree to the following rights consistent with an independent contractor relationship:

- (1) PHI has the right to perform services for others during the term hereof.
- (2) PHI has the sole right to control and direct the means, manner and method by which it performs its services required by this Agreement.
- (3) PHI has the right to hire assistants as subcontractors, or to use employees to provide the services required by this Agreement.
- (4) PHI or its employees or subcontractors shall perform services required hereunder, and the CITY shall not hire, supervise, or pay assistants to help PHI.
- (5) Neither PHI nor its employees or subcontractors shall receive training from the CITY in skills necessary to perform services required by this Agreement.
- (6) CITY shall not require PHI or its employees or subcontractors to devote full time to performing the services required by this Agreement.
- (7) Neither PHI nor its employees or subcontractors are eligible to participate in any employee pension, health, vacation pay, sick pay, or other fringe benefit plan of the CITY.

5.7 Counterparts; Authority. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which taken together shall constitute but one and the same instrument. Each individual executing this Agreement on behalf of a Party represents that he/she is authorized to enter into and deliver this Agreement and bind the Party hereto.

[Signature Page Follows]

IN WITNESS WHEREOF, the Parties hereto have entered into this Agreement as of the date and year written below, but which shall be effective for all purposes as of the Effective Date.

PHI HEALTH, LLC
d/b/a PHI AIR MEDICAL

CITY OF TWAIN HARTE

By: _____

By: _____

Name: David Motzkin

Name:

Title: President

Title:

Date:

Date:

EXHIBIT 1

PHI Cares Membership Terms and Conditions

Membership

PHI Cares is a membership program operated by PHI Health, LLC, which covers the uninsured or otherwise uncovered portion of the flight charges that may be incurred by members who are transported on a PHI medically configured aircraft as set forth herein. Membership is valid for one (1) year beginning five (5) days after your completed application and nonrefundable payment have been received and processed by the PHI Cares membership office. These Terms and Conditions also apply to renewing memberships, provided that payment of the annual membership fee is received within thirty (30) days of the renewal date.

As used herein, the terms “you,” “your,” and “Member” shall mean any members enrolled in the PHI Cares Program; the terms “our,” “we,” “us,” and “PHI” shall mean PHI Health, LLC; the term “PHI Cares Program” shall mean the PHI Cares membership program operated by PHI; and the term “Terms and Conditions” shall mean the PHI Cares Program Terms and Conditions.

Billing

Members are charged an annual membership fee payable yearly in advance. The annual membership fee charged by PHI is based on certain factors, including whether or not you have healthcare insurance coverage.

A Member who receives a medically necessary transport through the PHI Cares Program is relieved from paying any charges related to the medical transport other than amounts paid or reimbursed to the Member by any available healthcare insurance, a third party payor, or a third party who may be legally responsible for the charges. In other words, PHI Cares accepts what your insurance or other third-party source of payment pays as "payment-in-full," relieving you of any other charges for the air medical transport.

PHI will bill your healthcare insurer or other third-party payor (for example, Medicare), or seek recovery from any legally liable third party (for example, a car accident which causes you injury as a result of someone else's fault or negligence) for the air medical transport. Should you receive payment directly from your healthcare insurer, other third-party payor, or from a legally liable third party for all or any portion of the charges for the air medical transport, you agree to promptly remit such payment to PHI. If any third party or his/her insurer who is legally liable pays for the air transport charges either through settlement of a claim or a judgment from a lawsuit, you agree to promptly remit the amount received by you for air transport charges included in such settlement or judgment.

Members who have no healthcare insurance coverage at the time of enrollment and no other third-party payor to cover air medical transport charges will be relieved by PHI from any patient transport charges for medically necessary air transport services on a PHI aircraft.

PHI Cares Members are responsible for and agree to pay for any charges that are not covered by the PHI Cares Program, including but not limited to air transport pick-ups outside of the PHI Cares service area or any ground ambulance transportation services that Members may incur in connection with any PHI air medical transport.

Eligibility & Availability

Medicaid participants are not eligible for membership in the PHI Cares Program.

Please note that a PHI aircraft may not be available at the time a flight request is made due to inclement weather, the PHI aircraft being in service at the time of the request, the PHI aircraft undergoing maintenance or repairs, weight limitations of the PHI aircraft, or other reasons that make the PHI aircraft unavailable to respond to a request. Further, medical or dispatch personnel may call another air ambulance provider in which event your PHI Cares membership will not cover the medical transport.

Passenger weights and other operating restrictions may limit our ability to transport a Member.

PHI, in consultation with other healthcare providers or dispatch agencies, reserves the right to determine whether air medical transport is medically necessary, safe, and appropriate under the circumstances.

Membership in the PHI Cares Program is not an insurance product. PHI Cares does not cover and will not pay or reimburse you for services performed by any other air medical transport services provider or any ground ambulance services provider.

Notwithstanding the foregoing, in addition to covering medically necessary transports on PHI aircraft, your membership will also cover medically necessary transports on PHI's partners' aircraft if such transports occur within PHI's service areas. Please visit our website at www.phicare.com or contact our Membership Department to obtain more information on our current air ambulance membership partners. Any medical transports on a PHI Cares partner aircraft shall be subject to the same Terms and Conditions stated herein.

Service Area

Membership provides household national coverage for medically necessary air transports on PHI medically configured aircraft to the closest appropriate facility within 200 miles for a rotor wing (helicopter) and 600 miles for a fixed wing (airplane). The point of pickup must be within the PHI Cares service area. For a list of service areas, please see the coverage map on the PHI Cares website: www.phicare.com/coverage.shtml or contact the membership office directly.

Notifying PHI Cares Membership Department of Transport

You should inform the healthcare provider, dispatcher, or emergency personnel of your PHI Cares membership at the time an air medical transport is requested, as these personnel will not be aware of your PHI Cares Membership. In addition, it is the responsibility of each Member to contact us if a registered and eligible household dependent has been flown by PHI. Please call our Membership Department at: **1.888.435.9744 (1.888. I Fly PHI), Monday-Friday, 0800 to 1600 Hours MST.**

Termination and Renewal of Coverage

PHI may terminate your membership for failure to comply with the Terms and Conditions of the PHI Cares membership program. PHI reserves the right to discontinue its PHI Cares Program at any time upon notice to Members. In such event, PHI shall return a pro rata portion of the membership fee. PHI also reserves the right to unilaterally modify the Terms and Conditions, including but not limited to the membership fee to be charged to Members who join or renew their membership after the effective date of such change.

It is your responsibility to renew your membership prior to the expiration of the one-year term. A completed renewal application and nonrefundable payment must be received within thirty (30) days of the renewal date. If you do not renew your membership, your membership and coverage thereunder will automatically terminate at the end of the one-year term. Renewal contracts may include changes in coverage.

Acknowledgment

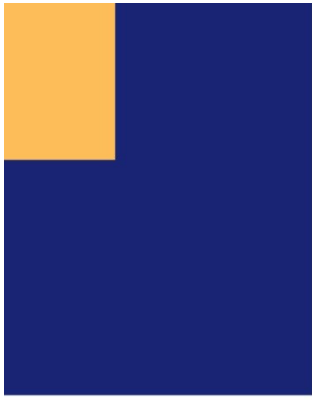
You acknowledge that all information included in the completed application is correct to the best of your knowledge, including all health insurance information. If your healthcare insurance is no longer in effect at the time air medical services are rendered, your PHI Cares membership will not cover your air medical transport charges, unless you have notified PHI Cares of such cancellation and have paid the supplemental membership fee charged to PHI Cares members who do not have healthcare insurance. Any changes in your healthcare insurance information, including the cancellation of healthcare insurance coverage, must be reported to the PHI Cares membership office within five (5) business days of such change or cancellation.

By approving and submitting your application for PHI Cares membership, you agree to all of the Terms and Conditions set forth herein.

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<https://www.phicare.com/termsandconditions.shtml>

**AUDIT SERVICES PROPOSAL
COMPARISON**

Company Name	State Controller's				3 Year		Location
	Report	GASB 34	GASB 68	MD&A	Cost		
Jacobson & Jarvis	Yes	Yes	Yes	Yes	\$ 23,060	La Verne	
Harshwal & Company	Yes	Yes	Yes		\$ 26,626	Oakland	
Blomberg & Griffin	Yes	Yes	Yes	Yes	\$ 32,625	Stockton	
CWDL	Yes	Yes		Yes	\$ 41,970	San Diego	



JACOBSON JARVIS
CERTIFIED PUBLIC ACCOUNTANTS & CO^{PLLC}

A Proposal for Professional
Services Presented to

Twain Harte Community
Services District

June 8, 2020

Contact: Christy Tyler-Cooper, CPA
909.364.0126
2175 Foothill Blvd., Suite B
La Verne, CA 91750



JJC

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TRANSMITTAL LETTER

June 8, 2020

Board of Directors
Twain Harte Community Services District
P.O. Box 649,
Twain Harte, CA 95383

We are pleased to provide our audit proposal to Twain Harte Community Services District (the District) for the year ending June 30, 2020 with the option to renew for 2021 and 2022. Audit is to be performed in accordance with generally accepted auditing standards set forth by the American Institute of Certified Public Accountants; Government Auditing Standards issued by the Comptroller General of the United States; the standards for financial audits as set forth by the U.S. General Accounting Office's Government Auditing Standards; and the State Controller's minimum audit requirements for California Special Districts.

Our Firm specializes in Not-for-Profit and Governmental Audits. We appreciate the confidence that you and your Board of Directors place in Jacobson Jarvis by considering us in your search for the right CPA firm for the Twain Harte Community Services District. We know that you are looking for a firm that understands your district and that will work efficiently, causing minimal disruption to your busy schedules.

Jacobson Jarvis has the experience, processes, and team required to provide the Twain Harte Community Services District with exceptional service. As a team, Jacobson Jarvis brings:

Deep Expertise. Our partners and team members are nonprofit leaders at the national and local level. Our active roles with the AICPA, CalCPA, and GASB give you immediate access to these resources and timely alerts to developments that may impact your operations.

Exceptional Efficiency. At Jacobson Jarvis, we continue to focus on improving the client experience to minimize disruption and improve communication. We tailor the amount of time we spend on-site to best fit your needs. We will provide a customized list of the required documents well in advance, centralize requests through a single team member to reduce duplication, and work to deliver your audit on time and on budget.

Ongoing Communication. You want year-round access to our expertise, and we will have it. Our clients enjoy the opportunity to ask questions of anyone at the firm throughout the year of the engagement: before, during and after the audit process.

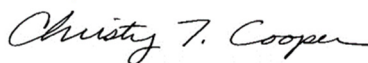
I can attest that our firm is a legal entity in the State of California. We are members in good standing of both the American Institute and California Society of Certified Public Accountants. Jacobson Jarvis is independent of the District. The firm is not currently, nor has been in the past, involved with any legal or regulatory actions. We have the direct experience necessary and the availability of resources to carry out the objectives outlined in this proposal listed in the services to be provided.

As a Partner listed on this proposal, I am authorized to make representations for and to bind our firm. Should you have any questions, I encourage you to contact me at 909-364-0126 or email at ctyler@jjco.com.

We appreciate the opportunity to do business with you and are confident that our proposal addresses the needs of the District. If you should have any questions or concerns, please do not hesitate to contact me.

This proposal is final and an irrevocable offer for 90 days from the submitted date.

Sincerely,



Christy Tyler-Cooper, CPA

Audit Partner

Ctyler@jjco.com

EXECUTIVE SUMMARY

For Jacobson Jarvis, the not-for-profit sector isn't just one of many audit practice areas. It's the reason we exist. Since 1991 Jacobson Jarvis has been assisting a broad range of clients, from small not-for-profits and family foundations to large organizations headquartered in the Pacific Northwest. In a recent merger with Parks and Associates, CPA Firm, located in La Verne California, we have added Christy Tyler-Cooper from Dennis, Cooper and Associates, CPA's. Christy's experience is primarily with California governmental clients.

With our exclusive focus on the not-for-profit community, Jacobson Jarvis' nonprofit audit team is one of the largest and most experience, having over 25 years of experience involving hundreds of not-for-profit and nonprofit audits across a wide spectrum of organizations.

As a result, we know what works and what does not. We know what information is required and we know where to find it if it is not readily available.

As a member of the American Institute of CPAs Government Audit Quality Center, we are committed to maintaining the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner responsible for the quality of our nonprofit audit practice, establishing quality control programs, performing annual internal inspection procedures and making our peer review report findings publicly available.

As far as governmental audits are concerned, the partners' experience includes audits of school districts, Proposition 39 bonds, Uniform Guidance Single Audits, water districts, public utility districts, fire districts and a variety of special districts. The diversity of clients has been from 50,000 ADA school districts down to single school districts; and the location of these districts has been all points within the state of California. The size of all the entities audited range in size from \$300,000 to \$450 million in general fund revenue.

At Jacobson Jarvis, the audit process is not simply a means to an end. Rather, it is an opportunity to provide insight and guidance that may help an organization thrive long after the audit is complete. We bring a wealth of practical experience and knowledge to each engagement. Our team members are available for questions and consultation by telephone and email throughout the year.

GENERAL INFORMATION

We have read the specific information requested within the request for proposal and believe all areas have been addressed within this proposal. This proposal is not a joint venture nor is it a consortium.

SERVICES TO BE PROVIDED

We understand that the proposal is for the following services for Twain Harte Community Services District:

- Auditor will prepare the basic financial statements, required supplementary information, and management discussion and analysis in accordance with GASB 34 and 68. Additionally, the auditor will be responsible for communication and interpretation of any significant changes made in governmental reporting standards.
- The audit will include:
 - Review of information prepared and provided by the District for consistency with the financial statements and documentation requirements generally accepted by auditing standards.
 - Verification of the District's appropriation limit calculation.
 - All GASB required statements for Special District compliance.

- Auditor will perform audit and provide an opinion on the funds of the Twain Harte Community Services District. Funds are to be audited in accordance with generally accepted auditing standards set forth by the American Institute of Certified Public Accountants; Government Auditing Standards issued by the Comptroller General of the United States; the standards for financial audits as set forth by the U.S. General Accounting Office's Government Auditing Standards; and the State Controller's minimum audit requirements for California Special Districts. The reports will include:
 - A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
 - A report on compliance and internal control over financial reporting based on an audit of the financial statements
- Annual Report of Financial Transactions of Special District - Auditor shall prepare the annual report to the State Controller pursuant to Government Code Section 53891.
- Review existing accounting practices to ensure compliance with the Generally Accepted Accounting Practices (GAAP) and the California State Uniform System for accounting procedures, and to all applicable laws.
- Auditor will calculate CalPERS pension and OPEB liabilities from the actuarial reports provided to the District by CalPERS and GovInvest respectively, inform the District of any adjustments and the basis for the adjustment, and communicate the information to the Board Audit Committee.
- If applicable, a written report would be issued immediately to management upon the discovery of illegal acts or major irregularities discovered during the audit.
- Audit procedures will include a review of the Investment Policy to provide assurances of strong internal controls by reviewing compliance with established policies and procedures. The result of this review will be included with the annual audit report to the Board of Directors.
- A presentation of the audit to the District's Board of Directors at a regularly scheduled Board meeting each year.
- Final Audit Report – An electronic copy and one (1) bound copies of the opinion letter and final comprehensive financial report shall be submitted to the District. One (1) copies of the final management letter shall be submitted to the District.

In addition to auditing, we are a full-service firm and we are available to provide the following services to school districts, California special districts, and other not-for-profit entities:

- Budget development
- Internal control design and consulting services
- GASB 34 maintenance and analysis
- GASBs 43, 45, 57, 75 Other Postemployment Benefits ("OPEB") accounting, reporting and analysis
- GASB 63 and 65 implementation for deferred inflows and deferred outflows
- GASB 82 implementation for pension reporting such as California Public Employee Retirement System ("CalPERS") and California State Teachers' Retirement System ("CalSTRS")
- GASB 84 implementation for the new standards for lease accounting

MEMBERSHIPS

When you hire a CPA firm, you expect them to know what they are doing, and to do it well and responsibly. Jacobson Jarvis is committed to delivering high quality, technically proficient, and ethical services, and we are proud to be:



- **Members of the American Institute of CPAs Governmental Audit Quality Center.** As members of the AICPA Governmental Audit Quality Center, we are committed to adhering to the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner responsible for the quality of our audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report findings publicly available.
- **American Institute of Certified Public Accountants (“AICPA”)** – The American Institute of CPAs is the world’s largest member association representing the accounting profession, with more than 431,000 members, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting.
- **California Society of Certified Public Accountants (“CalCPA”)** – CalCPA’s vision is to cause CalCPA members to be viewed as leaders in professional competency and integrity by clients, employers, the public and government officials. Their mission is to increase the value and promote the integrity of the CPA profession, contribute to the success of our members, and strengthen client, employer, public and government trust in CalCPA member advice, work products and opinions.
- **Member of AICPA’s Peer Review Program and Recipients of Unmodified Peer Review Reports.** Jacobson Jarvis is a participant in the American Institute of Certified Public Accountants Peer Review Program, administered by the Washington Society of CPAs, and is required to have the firm’s auditing and accounting work periodically reviewed.



In our most recent review, Jacobson Jarvis was proud to receive another unmodified report, without a Letter of Comment. An unmodified report is issued when the reviewer believes that the information reviewed is in conformity with professional standards in all material respects and is the highest-level report that can be received. A copy of the opinion is provided in the Exhibit D.

FIRM OFFICES

We are a national boutique firm with local offices in both Seattle, Washington and La Verne, California. La Verne serves as our California home office. In addition, we have affiliate offices in Richmond, Virginia and Houston, Texas. Our La Verne office is 18 people strong with 2 partners, 2 managers, 4 seniors and staff.

INDEPENDENCE

Jacobson Jarvis & Co is independent of Twain Harte Community Services District as defined by auditing standards generally accepted in the United States of America and the Government Auditing Standards, issued by the Comptroller General of the United States.

LICENSE TO PRACTICE

Jacobson Jarvis & Company, PLLC is also licensed by the Board of Accountancy as PAR 7869. Christy Tyler-Cooper is licensed by the California Board of Accountancy as Certified Public Accountants, #127448.

LEGAL OR REGULATORY ACTION

The firm is not currently, nor has been in the past, involved with any legal or regulatory actions.

STAFF ASSIGNED TO THE AUDIT

The staff available to the job would be Christy Tyler-Cooper CPA, Mathew Cyr, CPA, Quynh Van, and/or Zi Yang. In the case of the district we propose that Christy and Quynh would perform the audit. For specific information, please see the Staffing section. Other staff would be assigned as needed and as scheduling permits.

The Firm is an Equal Opportunity Employer and follows the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including executive Order No. 11246 of September 24, 1965.

CONTINUING PROFESSIONAL EDUCATION (“CPE”)

To further enhance their knowledge, our professionals focus their annual continuing education on issues and legislation impacting our field we are continual learners. As a result, our professional staff is aware of the most current changes in accounting, auditing and reporting requirements that can affect such things as accounting procedures and available funding. By paying close attention to changes in these areas we help you take advantage of opportunities or avoid financial penalties. Our CPAs also stay abreast of cutting-edge information and trends. They are able to make recommendations that allow your district to be forward looking and anticipatory, rather than reactive. All our partners and auditors meet the continuing education requirements under Government Auditing Standards.

Auditors performing work in accordance with Generally Accepted Government Auditing Standards (“GAGAS”), including planning, directing, performing audit procedures, or reporting on an audit conducted in accordance with GAGAS, should maintain their professional competence through continuing professional education (CPE). Therefore, each auditor performing work in accordance with GAGAS should complete, every 2 years, at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Auditors who are involved in any amount of planning, directing, or reporting on GAGAS audits and auditors who are not involved in those activities but charge 20 percent or more of their time annually to GAGAS audits should also obtain at least an additional 56 hours of CPE (for a total of 80 hours of CPE in every 2-year period) that enhances the auditor’s professional proficiency to perform audits. Auditors required to take the total 80 hours of CPE should complete at least 20 hours of CPE in each year of the 2-year periods. Auditors hired or initially assigned to GAGAS audits after the beginning of an audit organization’s 2-year CPE period should complete a prorated number of CPE hours.

As described above, we are required to obtain a minimum amount of CPE; we achieve this from various organizations. Most of our CPE is provided by the AICPA, as well as the California Education Foundation, which is in cooperation with the California Society of Certified Public Accountants. Some examples of CPE titles are as follows:

- Accountancy Laws, Ethics, Taxes, and Financial Reporting Review – Ethics
- Annual School District Accounting/Auditing Update (class developed with the California Department of Education and California State Controller’s Office)
- California Regulatory Review
- Fraud – Governmental and Not-For-Profits
- GASB Basic Financial Statements for State and Local Governments
- Governmental Accounting and Auditing Update

INSURANCE/INDEMNITY

The firm has professional liability insurance policy in aggregate of \$2,000,000 with CAMICO Mutual Insurance Company and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are aware of the provisions of Sections 3700 et seq. of the California Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake insurance in accordance with the provisions of that code before commencing the performance of the work of the contract.

EXPERIENCE

The quality of service is guaranteed to be consistently professional, no matter who is assigned to your team. We take pride in our ability to provide reliable expertise as well as strong and effective communication throughout the entire audit process.

We are committed to the governmental auditing segment. We understand fund accounting with the challenges that can come with it. Our staff is trained in various versions of QuickBooks Pro, and each is equipped with a laptop that has the most current version, updated every year. We request our clients to provide an accountant back-up or read-only rights (QuickBooks Online) so that we may pull reports and gather information without being intrusive. In addition, we will have a client portal set up securely just for your district. On the portal you will always have access to your audited financial statements, internal control documents and items needed list. Our audit software is Advance Flow Audit Engagement Software by Thompson Reuters that allows us to work remotely and efficiently.

Every person staffed to a client engagement is an experienced audit professional who is committed to working with your District. Because they work with Districts just like the Twain Harte Community Services District every day, they know the right questions to ask to make every engagement move forward smoothly and efficiently.

Cost is also a serious consideration when assigning team members. We will never assign unnecessary personnel to your audit team. We carefully assess your needs and assign the correct number of people to provide you with the maximum level of service. We also insist on assigning people who are technically appropriate to each specific task, ensuring that costs are kept to a minimum.

QUALITY/STANDARDS

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America. The audit will also be conducted in accordance with the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, as required, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as required. Our audit will include tests of your accounting records and any other necessary procedures to enable us to express an opinion on your financial statements in conformity with accounting principles generally accepted in the United States of America. Our audit will also include procedures necessary to enable us to express an opinion on Senior Services of Island County's compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs.

WORK-PAPER RETENTION

The firm's policy is to retain all work-papers for a period of seven years, as is required by law.

REFERENCES

While we are happy to tell you why we think we would be the best choice for Twain Harte Community Services District, we know that message is most persuasive when coming from a client. We are proud to have satisfied government clients who would be delighted to tell you why they were happy with their choice of Christy Tyler-Cooper as their auditor.

We recommend that you start with the following individuals:

Kathleen Jurasky, District Manager
Palm Springs Cemetery District
kjurasky@pscemetery.com
31705 Da Vall Drive
Cathedral City, CA 92234
760.328.3316

Ronan Collver
Brisbane School District
rcollver@brisbanesd.org
One Solano Street
Brisbane, CA 94005
415.467.0550

Violette Begley, Director of Business Services
Yuba County Office of Education
violette.begley@yubacoe.k12.ca.us
935 14th Street
Marysville, CA 95901-4198
530.749.4856

Monte B Keady, Fire Chief
Burney Fire Protection District
c17@burneyfireems.org
37072 Main Street
Burney, CA 96013
530.335.2212

Mike Marsalek, General Manager
Arroyo Grande Public Cemetery District
agcemetery@sbcglobal.net
895 El Camino Real
Arroyo Grande, CA 93420
805.489.2475

Craig Guensler, Superintendent
Wheatland School District
cguensler@wheatland.k12.ca.us
111 Main Street
Wheatland, CA 95692
530.633.4807

THE AUDIT ENGAGEMENT

Standards

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America. The audit will also be conducted in accordance with the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, as required. Our audit will include tests of your accounting records and any other necessary procedures to enable us to express an opinion on your financial statements in conformity with accounting principles generally accepted in the United States of America. Our audit will also include procedures necessary to enable us to express an opinion on Twain Harte Community Services District' compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs.

Interacting with the Governing Board

We meet with the Governing Board prior to the start of the audit process to open the lines of communication, gain an understanding of their areas of concern, and get their perspective of the District and the year under audit. At the meeting we also establish an understanding as to the level of communication desired by the committee and to whom the communication should be directed.

Audit Timing

We understand your audit timeline and reporting expectation. The audit is a partnership between your staff and the auditor, and meeting reporting deadline is a team effort. We will actively communicate progress and expectations to ensure a smooth and timely completion of the audit process. We understand that the proposal for Twain Harte Community Services District to include all items noted in the cover letter and once awarded the contract we will coordinate with you and schedule dates to start the audit and interim fieldwork in August and final in September. The initial draft of the audited financial statements shall be provided to the Budget and Finance Committee within 30 days of audit completion. The final draft shall be no later than December 1st of each respective year.

Scope of Work

We understand that the proposal for Twain Harte Community Services District to include all items noted in the cover letter and once awarded the contract we will coordinate with you and schedule dates to start the audit and fieldwork in August or early September. The audit is broken up in following phases:

- Planning/Pre-audit preparation
- Fieldwork, Final (generally a couple of weeks or month subsequent to general ledger closing)
- Post fieldwork procedures.

I. Planning/Pre-audit Preparation

- A. Initially we will speak with the Twain Harte Community Services District, in a pre-audit conference to coordinate the following:
 - 1. Establish points of contact for scheduling, data gathering/audit responsibilities, and other logistical details.
 - 2. Dates and specific timelines for the various phases of the audit.
 - 3. To provide a clear understanding of any conditions to be met by District staff and the responsibilities of the auditor.

- B. Review and document the following:
 - 1. Pertinent state and federal statutes (compliance) that apply to the Twain Harte Community Services District, regulations, charters and any other appropriate documentation available concerning the Twain Harte Community Services District.
 - 2. Prior year audit work-papers, with client's approval, and any other reports issued. Additionally, we would want to speak to the prior auditor to determine if there were any issues, we would need to be aware of.
 - 3. Board minutes, starting with the date under audit, typically July 1.
 - 4. Determine we are still, in fact, independent of the client.

- C. Interview and make inquires of:
 - 1. The Twain Harte Community Services District's chief financial officer, legal counsel and other appropriate personnel to determine if here are specific laws, regulations or policies that are in place on which we may need additional information and address problems or areas of concern that they may have at that time.
 - 2. Appropriate people about the political climate to determine if there are initiatives that are pending that may affect operations.

II. Interim Field Work, if applicable, may be performed at Fieldwork

- A. Perform analytical review procedures on the Twain Harte Community Services District's financial statements to obtain a better understanding of the operation and to identify areas that may need increased attention. Areas that may be analyzed are comparisons of account balances between periods and/or to budget amounts. There may be some ratio and trend analysis to better understand the operations and to help in identifying critical audit areas. A comparison of revenue and expenditures may be conducted to aid in following patterns or trends.

- B. Assess the internal control structure of the Twain Harte Community Services District's for the 1.) revenue cycle, from revenue collection to deposit; 2.) purchasing cycle, from ordering goods and services to paying for them; and 3.) payroll cycle, from hiring to payment of employees. - we would review and test the following:
 - 1. Control environment: Review the organizational structure, management's philosophy and operating style, assignment of authority and responsibilities, human resources policies and procedures, management oversight and experience levels of personnel.
 - 2. Risk assessment: Review the processes used to identify potential risk that can affect the Twain Harte Community Services District and the steps it takes to counter these risks.
 - 3. Control activities: Review the policies and procedures that help ensure management's directives are carried out.

4. Information and communication: Review and test the methods and records established to identify, assemble, analyze, classify, record and report the Twain Harte Community Services District's transactions, events and conditions; determine how the Twain Harte Community Services District maintains accountability over related assets and liabilities; review written policies and procedures to determine their completeness and effectiveness in addressing reporting controls.
 5. Monitoring: Review management's oversight of the internal control process.
 6. Sampling of the various transaction cycles will depend on the sizes of the populations as well as logistical concerns for obtaining the sample and requisite back-up. The following are some examples of sampling methods:
 - a) Systematic, whereby we will select one of every "nth" transactions of the entire population to reach our determined sample amount.
 - b) Haphazard, where we approximate randomization, without the statistical modeling.
 - c) Judgmental, where we are looking for something specific in the transactions, we are sampling.
- C. Perform fraud analysis through interviews of the staff and roundtable discussion amongst the audit team.
- D. Meet with management, and as necessary the board/audit committee, to provide an update on the audit and discuss any issues with respect to the audit.

III. Field Work

- A. Obtain electronic version trial balance, for import into audit software.
- B. Obtain total federal expenditures for the fiscal year, and perform Single Audit calculation, to determine whether or not federal testing is necessary, and if so the major programs to be tested. If needed testing is completed. Finish all required state compliance started in the Interim portion of the audit.
- C. Test account balances based on results of risk assessments. Such tests could include the following:
 1. Vouching cash in county balances to the county treasury confirmation.
 2. Obtain aging schedule for accounts receivable and test reported balances. Additionally, we would test the revenue for billings, etc., connected with the previously mentioned accounts receivable.
 3. Analysis and substantiation of revenue, such as billings, sales, and other "exchange revenue" and the related accounts receivable balances.
 4. Accounts payable testing, including subsequent disbursements.
 5. Agreeing beginning fund balance to prior year audit report.
- D. Obtain pertinent information for required GASB 34 conversion entries to assist compilation of adjustments necessary for entity-wide financial statements. Such information can include the following:
 1. Capital asset listing as well as capital outlay expenditures and/or any information on any other additions or dispositions of fixed/capital assets.
 2. Debt schedules, official statements, trustee statements, and any other statements relevant to payment of long-term debt, including any new issuances, refunding, or refinancing.
 3. Obtain Cal PERS actuarial studies for pension liabilities OPEB actuarial.
 4. Any other pertinent information regarding revenue or expenses not recognized for modified accrual but would be for full accrual.

- E. Perform final analytical review of various account balances being reported.
- F. Management inquiries, review methods of preparation, and other procedures regarding Required Supplementary Information (RSI) for thing such as the following:
 - 1. Management Discussion and Analysis
 - 2. CalPERS funding progress
 - 3. OPEB funding progress
- G. Hold exit conference with management, and as necessary board and audit committee, and review:
 - 1. Any findings/issues noted for possible inclusion into management letter.
 - 2. Any proposed adjustments/reclassification entries to determine whether or not to post to trial balance.
- H. Obtain a management representation letter.

I. Post field work procedures

- A. Prepare draft report and submit to the Twain Harte Community Services District's management for review.
- B. Review:
 - 1. Twain Harte Community Services District's Management's Discussion and Analysis and provide assistance to the Twain Harte Community Services District concerning tables and any other graphically represented financial data.
 - 2. Twain Harte Community Services District's responses to findings and recommendations, if applicable.
- C. Issue:
 - 1. Management letter, if necessary.
 - 2. Submit audit reports to all required agencies, such as State Controller's Office
- D. Make board presentation of the Audited Financial Statements and present the following:
 - 1. Provide brief overview of what is included in the Audited Financial Statements and Report
 - 2. Explain the audit opinions and what they mean
 - 3. Answer any board questions

OUR EXPERIENCE WITH DISTRICTS LIKE TWAIN HARTE COMMUNITY SERVICES DISTRICT

While every special district is different, we have enough experience with a broad range of Government entities – including many districts like Twain Harte Community Services District - that we are quick to recognize the common issues districts face and experienced enough to spot potential issues before they become serious issues.

Since 1991, Jacobson Jarvis has conducted well over 1,000 audits for a wide spectrum of organizations and districts. GASB 68 calculations are performed with our audits, not in addition to our audits. We always let you know where you stand on internal controls as are evaluation is done during the audit process. The following is a sample our partner’s recent special district and government clients:

Special Districts

<u>Special District Audits</u>	<u>Uniform Guidance / Single Audit</u>	<u>2018 Entity-Wide Revenue</u>
Big River Community Services District	No	\$ 146,000
Burney Fire Protection District	No	\$ 555,000
Chester Public Utility District	No	\$ 7,150,000
San Jacinto Basin Resource Conservation District	No	\$ 1,241,000
Soledad-Mission Recreation District	No	\$ 512,000
Three Arch Bay Community Services District	No	\$ 2,038,000

<u>Cemetery District Audits</u>	<u>Uniform Guidance / Single Audit</u>	<u>2018 Entity-Wide Revenue</u>
Arroyo Grande	No	\$ 518,000
Kern River Valley	No	\$ 217,000
North County	No	\$ 2,484,000
Pomerado	No	\$ 1,342,000
Palm Springs	No	\$ 1,587,000
Soledad	No	\$ 136,000
Temecula Public	No	\$ 1,090,000
Visalia Public	No	\$ 2,831,000

School District Audits	Uniform Guidance / Single Audit	2018 Entity-Wide Revenue
Bayshore Elementary	No	\$ 5,484,000
Bella Vista Elementary	No	\$ 4,226,000
Brisbane Elementary	No	\$ 8,344,000
Camptonville Union Elementary	No	\$ 847,000
Coalinga-Huron Joint Unified	Yes	\$ 65,060,000
Indian Diggings Elementary	No	\$ 268,000
Indian Springs Elementary	No	\$ 598,000
Mountain Union Elementary	No	\$ 1,373,000
Mojave Unified	Yes	\$ 39,995,000
Oak Run Elementary	No	\$ 848,00
Parlier Unified	Yes	\$ 49,666,000
Plumas Lake Elementary	Yes	\$ 14,627,000
Wheatland Elementary	Yes	\$ 17,636,000
Wheatland Union High	Yes	\$ 9,692,000
Whitmore Union Elementary	No	\$ 729,000
County Office of Education Audit	Uniform Guidance / Single Audit	2018 Entity-Wide Revenue
Yuba County	Yes	\$ 32,139,000

AUDIT FEE SCHEDULE

	2019/20	2020/21	2021/22
Audit of the Basic Financial Statements	\$ 7,560	\$ 7,700	\$ 7,800
Management Letter	Included	Included	Included
State Controller's Transaction Report	Included	Included	Included
Total	\$ 7,560	\$ 7,700	\$ 7,800

	Est. Hours	Billing Rates	2019/20 Fees
Partner	28	\$ 185	\$ 5,180
Senior Manager	4	160	640
Staff Accountant	16	90	1,440
Clerical	6	50	300
Total hours	54		\$ 7,560

Additional Professional Services

Jacobson Jarvis and Company, PLLC may also furnish other accounting services, which may include advisory and system accounting services as requested by the Twain Harte Community Services District. If it should become necessary for the District to request Jacobson Jarvis and Company, PLLC to render any additional services to either supplement the services requested to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the District and Jacobson Jarvis and Company, PLLC. Any such additional work agreed to between the District and Jacobson Jarvis and Company, PLLC all be performed at the quoted hourly rates listed above.

Christy Tyler-Cooper, CPA

Audit Partner Christy started in public accounting in 2002 and has performed audits of over 50 California governmental entities and special districts throughout California.

Professional Experience

Christy's professional experience started at the largest California firm specializing in government audits, where she was educated in auditing school districts and financial institutions. She came to us from Dennis Cooper & Associates, CPAs where Christy was a partner. In this small firm she enjoyed the opportunity to foster client relationships and work on audits from beginning to end which still does.

This experience includes but is not limited to:

- Audits and preparation of Government Annual Financial Reports (including Uniform Guidance Reports)
- Audits and preparation of Special District Annual Financial Reports
- State Controller's Financial Transaction Reports
- Board presentations and training
- GEMT negotiations with state and documentation for grant funding
- Oversight of all audit work involved for engagements
- Review of Federal and State programs for compliance requirements
- Performs quality control reviews of Financial Reports
- Performs Fraud Audits and agreed upon procedures
- Performance Bond Audits for governmental agencies
- GASB 34 conversion entries
- Pension and OPEB calculations

Representative Clients (past and current)

- Mojave Water Agency, Victorville CA
- Chester Public Utilities District, Chester CA
- Idyllwild Fire Protection District, Idyllwild CA
- Barstow Fire Protection District, Barstow CA
- Hesperia Parks and Recreation District, Hesperia CA
- 18th District Agricultural Association, Bishop CA
- Joshua Basin Water District, Joshua CA
- Western Science Community Foundation, Riverside CA
- Care-A-Van Transit System, Hemet CA

Education

Graduated from Cal Poly Pomona, BS in Business Administration with concentration Accounting

Affiliations

- Member, California Society of CPAs
- Member, American Institute of Certified Public Accountants
- Member, California Association of Nonprofits

Mathew J. Cyr, CPA

Senior Manager

Professional Experience

Audit Manager Matt Cyr has been an auditor since 2007. As a manager in the audit department, Matt focuses on providing attestation services to not-for-profits of many sizes and missions. Financial analysis, budgeting, and GAAP research are just some of the areas of accounting that he performs, also assisting clients with QuickBooks and other accounting needs. Matt has an extensive background with employee benefit plan audits and is our in-house Uniform Guidance expert.

This experience includes but is not limited to:

- Employee Benefit Plan Audits
- Audits and preparation Not -for -Profit Annual Financial Reports
- State Controller's Financial Transaction Reports
- Board presentations and training
- Oversight of all audit work involved for engagements
- Uniform Guidance Audits (previously Single Audit)
- Performs quality control reviews of Financial Reports
- Performs Fraud Audits and agreed upon procedures
- Pension and OPEB calculations

Representative Clients

- Multi-Service Center
- Lifelong AIDS Alliance
- Tacoma Art Museum
- Child Care Resources

Recent Publications & Presentations

- *New Not-for-Profit Standard Means New Disclosures and Big Changes to Your Financial Statements*, Jacobson Jarvis Communique newsletter

Education

- Bachelor of Science in Accounting, Central Washington University

Affiliations

- Member, Washington Society of CPAs
- Member, American Institute of Certified Public Accountants

Quynh Van

Staff Accountant

Professional Experience: Over three years in public accounting which includes work on over many private and non-profit entities. Including yearend financial reports and tax planning. Quynh is excellent with our clients and enjoys walking them through difficult transactions and business decisions. She also interned for the business and planning department at Downtown Layette City government.

This experience includes but is not limited to:

- Audits of Government Annual Financial Reports (including Uniform Guidance Reports)
- State Controller's Financial Transaction Reports
- Prepared individual and business tax returns for clients
- Provide business services to clients on a consultant basis. Services include full bookkeeping and payroll services, human resources and related accounting projects, as well as, supervised staff
- Worked on audit teams preparing compliance audits for government agencies
- Maintained full accounting cycle, accounts payable and account receivable and fixed assets
- Prepared financial statements, monthly, quarterly

Education: Graduated from University of Louisiana at Layette with a Bachelor of Science in Business Administration with a dual major Economics & Finance, Accounting minor

- Outstanding Graduate of the Department of Economics & Finance
- Phi Kappa Phi Honor Society
- Delta Sigma Pi: VP Finance, "2013 Collegian of the Year" Leadership Award

Zi Yang

Staff Accountant

Experience:

Zi has been a corporate accountant for 3 years and joined our firm late last year.

This experience includes but is not limited to:

- ASB audits
- State compliance audits
- Prepared individual and business tax returns for clients
- Assisted in tax planning as needed for clients
- Worked on audit teams preparing compliance audits for government agencies
- Maintained full accounting cycle, accounts payable and account receivable and fixed assets
- Prepared financial statements, monthly, quarterly
- Prepared quarterly sales tax returns

Education:

- Graduated from University of La Verne, with an MBA in Accounting
- Graduated from University of California Riverside with a Bachelor of Science, Accounting
- Completed University of California Irvine Business Management and Marketing Certificate

Professional Organizations:

- American Institute of Certified Public Accountants (“AICPA”)
- California Society of Certified Public Accountants

PEER REVIEW REPORTS

Due to the recent addition to Christy Tyler-Cooper, CPA, to our team we have included the peer review report for her former practice.



MATHEW D. PETERSEN

ANGELA M. PRATT

RYAN D. SMITH



3702 KERN ROAD

YAKIMA, WA 98902

509 575 1040 P

509 457 2145 F

Report on the Firm's System of Quality Control

January 30, 2019

To the Partners of Jacobson Jarvis & Co PLLC and the
Peer Review Committee of the Washington Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Jacobson Jarvis & Co PLLC (the firm) in effect for the year ended September 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Jacobson Jarvis & Co PLLC in effect for the year ended September 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Jacobson Jarvis & Co PLLC has received a peer review rating of *pass*.

Petersen CPAs + Advisors, PLLC

Petersen CPAs and Advisors, PLLC

Report on the Firm's System of Quality Control

July 10, 2019

To the Partners of Dennis, Cooper and Associates and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Dennis, Cooper and Associates in effect for the year ended March 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Dennis, Cooper and Associates, in effect for the year ended March 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Dennis, Cooper and Associates has received a peer review rating of *pass*.

Very truly yours,

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Phoenix, Arizona



*Twain Harte Community Services District
Proposal to Provide Auditing Services
for Fiscal Years ending June 30, 2020 through June 30, 2022*

Submitted by:



7677 Oakport Street, Suite 460

Oakland, CA 94621

Phone: (510) 452-5051 Fax: (510) 452-3432

June 29, 2020

Contact Person

Managing Partner: Sanwar Harshwal, CPA

Cell Phone: (858) 784-1622

Federal Employer ID Number: 27-0741376

Email - sanwar@harshwal.com

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June 29, 2020

Twain Harte Community Services District
ATTN: Carolyn Higgins, Finance Officer
P. O. Box 649
22912 Vantage Pointe Dr.
Twain Harte, California 95383

Dear Carolyn Higgins and Evaluation Committee Members,

The partners and staff at Harshwal & Company, LLP are pleased to present our proposal to provide auditing services. Our firm has experienced continuous growth and success as we meet and exceed client expectations. Our overall goal is to provide responsive and innovative services of the highest quality to our clients.

We understand that the Twain Harte Community Services District (referred to later in this proposal as the "THCSD") requires a timely audit service; we are committed to meeting all terms, conditions and requirements as addressed in this request for proposal. With our experience and knowledge, we fully understand the requirements and your expectations for the services to be provided.

We believe our firm is the best qualified to perform this engagement because our audit services are best performed by utilizing specialized resources and technical proficiency. Our expertise in governmental auditing and accounting combined with our vast access to resources empowers us to solve challenges encountered during the audit. Our highly trained engagement team will maintain a knowledgeable, yet, non-intrusive, approach to the audit to deliver an audit that is of exceptional quality that requires minimal disruptions of THCSD's on-going operations.

Understanding of the Work to be Done:

We understand that you require us to conduct the audit of the financial statements of the THCSD for the fiscal years ending June 30, 2020 through 2022, in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget OMB Circular (Uniform Guidance) Audits of State and Local Governments and Non-Profit Organizations and the State of California Controller's Minimum Audit Requirements for California Special Districts.

Ability to Perform the Work within Provided Time Frame:

Harshwal & Company, LLP is benchmarked for providing the work within the time frame requested. Our team is committed to completing the audit on time, as they are fully equipped with contemporary technology, which will add value to a successful and timely delivery of the audit. We are responsive and solution oriented; providing quick responses on matters that require immediate attention, hence enhancing the quality of our audit. We focus on staff continuity, which enables us to develop and maintain an in-depth understanding of your operations, management style and operating practices, which ultimately allows us to offer you experienced resources, value-added services, specialization and overall better personal service, which again unequivocally results in a timely submission of the audit report.

Why Harshwal & Company, LLP:

- Extensive partner involvement on each engagement
 - Presence of a manager and/or CPA always on site during fieldwork
 - Consistent and experienced staff
 - Timeliness of communications
 - Proactive approach in addressing complex issues early in the engagement
 - Availability to clients as a specialized resource
 - Professionalism with understanding
- We are independent of the Twain Harte Community Services District.
- We are properly licensed to practice in California.
- There are no lawsuits or claims of fraud or malpractice relating our firm's government audit and consulting practices

Our Managing Partner, Mr. Sanwar Harshwal, is authorized to represent the firm and is the authorized person to contractually obligate the firm, to negotiate the contract on behalf of the firm and to be contacted for clarification questions regarding the RFP. He can be reached at 16870 W. Bernardo Drive, Suite 250, San Diego CA 92127; Phone No. (858) 784-1622, Fax No. (858) 964-3754 or via an email at sanwar@harshwal.com.

Harshwal & Company, LLP is a small business enterprise that is SBA 8(a) certified, GSA vendor and a 100% minority owned CPA firm.

We thank you for your consideration and hope that you will provide us with the opportunity to serve your esteemed organization with our services.

Sincerely,

**Harshwal & Company, LLP
Certified Public Accountants**



**Sanwar Harshwal, CPA, CIA, CISA, CFE
Managing Partner**



MINIMUM QUALIFICATIONS

Independence

We are independent of the Twain Harte Community Services District as defined by generally accepted auditing standards issued by the *U.S. General Accounting Office's Government Auditing Standards*. Before accepting any new engagement, we conduct a thorough check to ensure that there are no conflicts of interest or independence issues. This procedure is in compliance with the independence requirements of all regulatory agencies and, specifically, in compliance with the Standard for Audit of Governmental Organizations, Programs, and Activity Functions, as published by the U.S. General Accounting Office (GAO).

If selected as your audit firm, we will maintain and monitor our independence as well as reassess our independence with respect to your organization on an annual basis. We will continue to evaluate our independence as your external auditors and will give the THCSO written notice of any professional relationships involving THCSO, if entered into, during the period of the audit contract.

License to Practice in California

The firm and all key professional staff are licensed by the State of California to practice as Certified Public Accountants, and meet the Continuing Professional Education requirements under U.S. GAO's Government Auditing Standards to perform the proposed audits. We are members of the American Institute of CPAs and the California Society of CPAs. Key staff assigned to your audit are all licensed CPAs or CPA candidates.

Experience

Harshwal & Company, LLP has experience of conducting high quality audits of local government agencies with operating budgets of at least \$3 million in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the United States Office of Management and Budget OMB Circular (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations.

Firm Capacity

The expertise and experience of Harshwal & Company, LLP's principals and personnel are at the core of the firm's excellence in performing audit services of special districts. Harshwal & Company, LLP has experience providing exceptional client service and high-quality auditing services through comprehensive knowledge and understanding of governmental auditing standards.

Overall Supervision to be Exercised

The audit will be managed by our firm's Managing Partner, Mr. Sanwar Harshwal, CPA, who has extensive experience in audits of special districts. Mr. Harshwal has been in charge of various large audit engagements, governmental funded programs, and community-based organizations receiving federal and state funds.



Proposal to Provide Audit Services

Staff Continuity over the Term of the Agreement:

We focus on our team members as well as our clients. Our turnover is significantly lower than other national and regional service firms. This staff continuity enables us to develop and maintain an in-depth understanding of your operations, management style and operating practices, which ultimately allows us to offer you experienced resources, value-added services, industry specialization, and overall better personal service. This commitment to people also resides at our executive level where you will find a refreshingly greater hands-on approach compared to other service providers. Our culture stresses the importance of executive presence throughout projects and engagements.

Proposed Audit Team

Name of Team Member	Role	Experience
Sanwar Harshwal, CPA, CIA, CISA, CFE	Managing Partner	36+ Years
Adi Harshwal	Partner	10+ Years
Albert Hwu, CPA	Senior Auditor	7+ Years
Amartuul Turbat, CPA	Senior Auditor	5+ Years
Samson Reda, CPA	Senior Auditor	4+ Years
Mariem Tall	Audit Manager	6+ Years
Garima Pathak	Operations Manager	4+ Years
Jitesh Bhakta	Staff Auditor	3+ Years

Almost all of our assigned key personnel are licensed to practice as a Certified Public Accountant. In addition to the key personnel listed, additional staff will be assigned from our pool of highly qualified professionals.





Audit Team Responsibilities

<u>Name/Position</u>	<u>Responsibility</u>
Sanwar Harshwal, CPA Managing Partner	<p>Sanwar Harshwal will be the managing partner in charge of administration, reviews, planning of the audit, approval of the audit scope and work, and review of work and liaison with the THCSO. He is responsible for conducting the fieldwork, coordination of the audit plan, and ensuring that the plan formulated has been effectively followed and managed. He will coordinate with the manager and supervisor for proper fieldwork progress.</p> <p>He will also manage and organize the audit team's effort and ensure the various audit components are performed efficiently. He also has the responsibility for meeting with the THCSO's management to keep them informed regarding the progress of the audit. The responsibility also extends to ensure smooth interaction of the firm with the THCSO. He has final authority in the conduct of the engagement, and assumes full responsibility for the work performed.</p>
Adi Harshwal Partner	<p>Adi Harshwal will work with the auditor in charge of the fieldwork, perform audit test work assigned, ensure compliance standards, document test work and ensure that the activities align with the agreed timeframe and budget.</p>
Mariem Tall Audit Manager	<p>Mariem Tall is in charge of planning the audit, review of the audit work, and guidance of the audit. She is responsible for conducting the fieldwork in conjunction with the lead auditor, to ensure coordination of the audit plan, providing instruction and coordination to senior and staff auditors on THCSO systems, on site reviews, and assistance in the preparation of the report.</p>
Albert Hwu, CPA Senior Auditor	<p>Albert Hwu is a senior auditor in the firm's audit group providing auditing services to governmental organizations. Mr. Hwu will serve as the on-site lead auditor and will be in the field on a daily basis. He will assist in directing the staff and specialize in the timely completion of the audit.</p>
Amartuul Turbat, CPA Senior Auditor	<p>Amartuul Turbat will manage the audit team, assign duties and design the overall audit plan. She will be in charge of communication with the management.</p>
Samson Reda, CPA Senior Auditor	<p>Samson Reda, under the supervision of the auditor in charge of the fieldwork, will be responsible for preparation and maintenance of various work-papers required for audit report preparation.</p>



Proposal to Provide Audit Services

Garima Pathak Operations Manager

Garima Pathak will provide THCSO staff with updates to summarize our progress against the project timeline, and update the status of upcoming deliverables. She will also document discussions leading to important policy decisions and/or the choice of critical assumptions used in constructing the analysis and report.

Jitesh Bhakta Staff Auditor

Jitesh Bhakta, under the supervision of the auditor in charge of the fieldwork, will be responsible for preparation and maintenance of various work-papers required for audit report preparation.

Audit Team Resumes

SANWAR HARSHWAL, CPA, CFE, CISA Managing Partner

Sanwar Harshwal is the Managing Partner of Harshwal & Company, LLP. He is a globetrotter and a trained technical speaker on auditing and global accounting standards, IT and internal controls, on fraud prevention, and on examinations and internal audits. With over 36+ years of experience with governmental accounting engagements, Mr. Harshwal is also a leading expert on emerging accounting challenges for special districts. Mr. Harshwal has attended AICPA seminars on GASB's New Financial Reporting Model and Financial Statements of Special Districts.

During the last 5 years, Mr. Harshwal has provided over 400 hours of training to several professionals on GASB, GAS, Uniform Guidance, FASB, SAAS, GAGAS, pension plan audits, COSO, COBIT, internal audits, fraud prevention and examination and tribal governmental governance issues. In addition to having significant experience in audits, strategic assessments of accounting functions, and internal control structures, Mr. Harshwal has extensive experience in evaluating complex accounting and finance issues. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- B.S. Business Accounting and Bachelor of Law

Certification

- Certified Public Accountant - State of California (CPA)
- Certified Public Accountant - State of New Mexico (CPA)
- Certified Public Accountant - State of Arizona (CPA)
- Certified Public Accountant - State of Washington (CPA)
- Chartered Accountant - The Institute of Chartered Accountants of India
- Certified Information System Auditor (CISA)
- Certified Fraud Examiner (CFE)
- ORACLE Financial Consultant (Oracle Business Suite)
- Chartered Global Management Accountant (CGMA)
- Certified Risk Management Assurance (CRMA)
- Certified Construction Auditor (CCA)



Professional Membership

- Member of AICPA
- Member of California CPA Society of Certified Public Accountants
- Member of Information Systems Audit and Control Association, USA
- Member of Association of Certified Fraud Examiners, USA
- Member of Institute of Certified Internal Auditors
- Member of National Association of Construction Auditors
- Member of NM CPA Society

ADI HARSHWAL

Partner

Adi Harshwal is a partner at Harshwal & Company, LLP and has been working as an accounting, auditing and finance professional for more than 10+ years, and has diverse industry experience in conducting, supervising and completing audit engagements. He handles accounting and finance functions efficiently by demonstrating excellent management skills to complete assigned tasks on time. Adi has significant experience in providing accounting services and strategic assessments of accounting functions, and internal control structures and is also experienced in performing audits in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirement of Title 2 U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance).

Education

- B.S. Economics

ALBERT HWU, CPA

Senior Auditor

Albert Hwu is a senior auditor and has been employed with Harshwal & Company for seven years. He has been engaged with several audits and accounting engagements of special districts, tribes and tribal governments, educational entities, state and local governments, housing authorities, and not-for-profit organizations. Mr. Hwu is proficient in the operating nuances of accounting and auditing packages and demonstrates up-to-date knowledge of auditing and accounting pronouncements. Albert has worked on financial and compliance engagements under the Single Audit Act of 1984 and OMB Circular (Uniform Guidance). He performs audit testing activities; documents processes and findings; verifies assets and liabilities in accordance with audit programs; follows documentation standards; and prepares clear, concise, and orderly working papers. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education

- Bachelors of Science in Accounting

Certification

- Certified Public Accountant- State of Washington (CPA)

Professional Membership

- Member of AICPA



Proposal to Provide Audit Services

AMARTUUL TURBAT, CPA

Senior Auditor

Amartuul Turbat is a senior auditor. She has been engaged with several audits and accounting engagements of special districts, tribes and tribal governments, educational entities, state and local governments, housing authorities, and not-for-profit organizations. Amartuul is proficient in the operating nuances of accounting and auditing packages and demonstrates up-to-date knowledge of auditing and accounting pronouncements. Amartuul has worked on financial and compliance engagements under the Single Audit Act of 1984 and OMB Circular (Uniform Guidance). She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- Master of Business Administration in Accounting

Certification:

- Certified Public Accountant - State of California (CPA)

SAMSON REDA, CPA

Senior Auditor

Samson Reda is a senior auditor and has four year of experience in auditing and providing accounting services to special districts, tribes and tribal governments, educational entities, state and local governments, housing authorities, and not-for-profit organizations. He is an expert in data analysis and reconciliation and his experience includes auditing, the recording and analysis of account transactions; establishing accounting records; reconciliation of cash balances; implementation of accounting controls; and statistical reports. He also conducts sampling, testing and is well experienced in performing audits in accordance with attestation standards established by the AICPA. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA and other automated tools. He will assist in directing the staff and specialize in the timely completion of the audit.

Education:

- US equivalent of BA in Accounting

Certification:

- Certified Public Accountant - State of California (CPA)

MARIEM TALL

Audit Manager

Mariem Tall is an audit manager and has been employed with Harshwal & Company for six years. She has been engaged in numerous audits and accounting engagements of special districts, tribes and tribal governments, educational entities, state and local governments, housing authorities, and not-for-profit organizations. She provides support to the senior auditor and staff during the period of the engagement activity and performs detailed audit procedures on financial statement account balances. She prepares and adjusts work papers from the client's trial balance, executes day-to-day activities of audit engagements for multiple clients, and interacts with client personnel when needed.



She performs audit testing activities; documents processes and findings; verifies assets and liabilities in accordance with audit programs; follows documentation standards; and prepares clear, concise, and orderly working papers. She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA Software and other automated tools.

Education:

- Bachelors of Science in Accounting

GARIMA PATHAK, CA
Operations Manager

Garima Pathak is our operations manager and has been employed with Harshwal & Company, LLP for four years. She has been engaged in numerous audits of special districts, tribes and tribal governments, state and local governments, housing authorities, educational entities, and not-for-profit organizations. Garima has 4 years of experience working with all types of exempt organizations including 501(c) (3), 501(c) (4), 501(c) (6), and 501(c) (7).

Garima has provided tax compliance services to clients in the retail, real estate, and not-for-profit industries. She concentrates on real estate clients, focusing on low-income housing, including both for profit and not-for-profit entities. Garima has a passion for her not-for-profit clients and the industry at large, providing them with hands-on tax compliance services including Form 990 filings. She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA Software and other automated tools.

Education:

- Bachelor's in Commerce

Certification:

- Chartered Accountancy of Institute of Chartered Accountants of India

JITESH BHAKTA
Staff Auditor

Jitesh Bhakta is a staff auditor and he has been employed with Harshwal & Company, LLP for three years. He has been engaged in numerous audits and accounting engagements of special districts, tribes and tribal governments, educational entities, state and local governments, housing authorities, and not-for-profit organizations. He is an expert in data analysis and reconciliation and his experience includes auditing, the recording and analysis of account transactions; establishing accounting records; reconciliation of cash balances; implementation of accounting controls; and statistical reports. He also conducts sampling, testing and is well experienced in performing audits in accordance with attestation standards established by the AICPA. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA and other automated tools. He will assist in directing the staff and specialize in the timely completion of the audits.

Education:

- AIU equivalent of MBA in Arts





Proposal to Provide Audit Services

Continuing Professional Education

The following table details CPE hours for each key member of the proposed audit team:

Audit Team Member	Governmental CPE	Non-Governmental CPE
Sanwar Harshwal, CPA, CIA, CISA, CFE	140	124
Adi Harshwal	71	55
Albert Hwu, CPA	108	55
Amartuul Turbat, CPA	92	48
Samson Reda, CPA	60	56
Mariem Tall	113	67
Garima Pathak	65	57
Jitesh Bhakta	58	28





FIRM INFORMATION

Harshwal & Company, LLP was founded ten years ago and is a locally established firm of CPAs, offering auditing, accounting, management consulting, IT services and other specialized services to various clients. Our client base consists of special districts, school districts, housing authorities, state and local governments, not-for-profit organizations and tribes and tribal governments throughout the United States. Our commitment to our clients has provided our firm with continued growth and success at developing and maintaining strong professional relationships. Our engagement team also has extensive experience in auditing and reviewing financial statements and has received GFOA and CSMFO awards.

The members of the firm have accumulated over four decades of experience in public auditing and accounting; primarily with international certified public auditing firms while employed in high-level supervisory positions. Individually, the partners and management staff are recognized in their respective areas for leadership roles by taking part in promoting the highest of standards of the auditing profession and producing the highest quality services.

Staff Size & Structure:

Audit Team	Manpower
Managing Partner	01
Additional Partners	02
Audit Manager	02
Operations Manager	01
CPAs and Senior Staff	04
Additional Staff	07
Total	17

One audit manager, one senior auditor, and one staff member will be assigned on a full-time basis, and one staff auditor and one senior auditor will be available on a part-time basis.

Terminations

Harshwal & Company, LLP, has never been terminated, held in default, or failed to complete any work. We have always been a hallmark for the quality of our accounting work. We are committed to providing high-quality service without compromising any required deadlines you may have. We have never been debarred or suspended, and none of our firm’s contracts have ever been rejected for substandard audits.

Equal Opportunity Employer

Harshwal & Company, LLP is an equal employment opportunity employer and is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all applicable federal and state laws and regulations relating to equality. We prohibit discrimination of qualified persons based on race, religion, color, sex, age, national origin, disability, sexual orientation, military status, or any other characteristic protected by applicable federal, state, or local law.



Proposal to Provide Audit Services

Conflict of Interest Statement

Harshwal & Company, LLP does not have any past or current business or other relationship with the THCSO. We also hereby agree that no member, officer, or employee of the THCSO, no member of the local governing body of the locality in which the THCSO is located and no other public official who exercises any function or responsibilities with respect to the THCSO, during his tenure or for one year thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof.

Desk & Field Reviews

From time to time, selected Harshwal & Company, LLP audit engagements are subject to desk review by federal or other regulators. In all such reviews during the past three years, the reviews have shown our work to be satisfactory, and no disciplinary or other administrative proceedings have resulted from those reviews. There has been no disciplinary action taken against Harshwal & Company, LLP's offices by the AICPA, or any State Board or Society in the last three years. There are also no such actions currently pending.

Disciplinary Action or Pending Litigation

Harshwal & Company, LLP's emphasis on quality has provided the firm with an excellent track record regarding claims related to professional services. Harshwal & Company, LLP has an impressive history, free of litigation, penalties and debt, and we have no sanctions or restrictions imposed by professional organizations, regulatory authorities or other government institutions. Harshwal & Company, LLP has never been debarred, suspended or otherwise excluded from or ineligible for participation in federal assistance programs or from receiving federal contracts, subcontracts or financial or managerial assistance or benefits, under Executive Order 12549, "Debarment and Suspension" (24 CRT 85.35) or other federal laws, statutes, codes, ordinances, regulations or rules, at any time during the term of the agreement.

Peer Review

Harshwal & Company, LLP is a member of the Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC) of the American Institute of Certified Public Accountants (the AICPA) and the Center for Audit Quality, an affiliate of the AICPA. A key requirement for membership in these groups is to have our systems of quality control reviewed by another CPA firm once every three years. Our most recent peer review was completed in 2017, and we received a passing peer review rating.

Insurance Requirements

We will maintain such insurance coverage during the period of engagement. Harshwal & Company, LLP maintains the following insurance:

1. Commercial general liability and property damage for \$2,000,000 per occurrence. The carrier is Hartford.
2. Workers' compensation (statutory amounts and limits) insurance carrier is Hartford. The per claim/aggregate limit of the liability is \$1,000,000.
3. Professional liability for \$2,000,000 per claim. The carrier is Great Divide Insurance Company.
4. Automobile liability for \$2,000,000. The carrier is Hartford.





Firm's Technical Experience

The Harshwal & Company, LLP has performed numerous audits of governmental organizations, including several special districts, subject to financial and compliance audits. The following is a list of current audit clients:

Special Districts

- Goshen Community Services District
- Ambrose Recreation and Park District
- Humboldt Bay Harbor, Recreation and Conservation District
- Burbank Sanitary District
- San Miguel Community Services District
- Rodeo-Hercules Fire District
- Coastside Fire Protection district
- Yolo Local Agency Formation Commission
- Fort Dick Fire Protection District
- Cupertino Sanitary District
- Alameda County Fire Department
- Border Coast Regional Airport Authority
- SCC Center Fire Protection District
- Del Norte Solid Waste Management Authority
- East Palo Alto Sanitary District
- El Rancho Simi Cemetery District
- South Santa Clara Co. Fire District
- Saratoga Fire Protection District
- Menlo Park Fire Protection District
- Lions Gate Community Service District
- Los Medanos Community Health Care District
- Alameda County Law Library
- Oakland-Alameda County Coliseum Authority
- Los Altos Hills County Fire District
- Santa Clara County Sanitation District 2-3
- Solano County Local Transportation Fund
- Alameda County Community Development Department
- Alameda County Housing and Community Development

State and Local Governments

- Town of Apple Valley
- County of Del Norte
- City of Port Hueneme
- City of Sanger
- City of Oakland
- First 5 Alameda County
- First 5 Marin Children & Families Commission
- First 5 Monterey County
- City of East Palo Alto
- City of Crescent City
- City of Vallejo
- County of Santa Clara
- City of San Mateo
- First 5 San Bernardino
- First 5 Inyo County

Housing Entities

- Housing Authority of the City of Benicia
- Housing Authority of the County of San Mateo
- Housing Authority of the City of Port Hueneme
- Eastern Regional Housing Authority
- White Mountain Apache Housing Authority
- Pueblo of San Felipe Housing Authority
- Santa Clara Pueblo Housing Authority
- Housing Authority of the City of Richmond
- Housing Authority of the County of Alameda
- Housing Authority of the County of Butte
- Hopi Tribal Housing Authority
- Rincon Band Housing Department
- Wagon Mound Housing Authority
- Sisseton Wahpeton Housing Authority





Educational Entities

- La Honda-Pescadero Unified School District
- Sacramento Valley Charter School
- EL Segundo Unified School District
- Richland School District
- Belmont-Redwood Shores School District
- Ravenswood City School District
- Jefferson Union High School District
- San Bruno Park School District
- Napa Valley Unified School District
- Fairfield-Suisun Unified School District
- Benicia Unified School District
- San Mateo - Foster City School District
- Brisbane School District
- Jefferson School District
- Pacifica School District

Assistance in Implementation of GASB #34 or Other GASB Pronouncements:

Our firm is committed to the industry at both the national and local level. Through this commitment, our firm has supported our clients in adopting all applicable Governmental Accounting Standards Board (GASB) statements. In recent years, several standards were monumental in that they established new financial reporting requirements for state and local governments throughout the United States and restructured much of the information that had been presented in the past. Our firm responded to those standards and worked with several governments as their GASB implementation consultants. We assisted these clients in assessing their readiness to implement the new standard as well as guiding them through the actual implementation. We recognize that the THCS D benefits from a very qualified staff and we believe we would complement management's focus on industry trends and developments.

REFERENCES

We encourage you to contact these references to inquire about the quality of our services, their overall satisfaction, the effectiveness of our accounting and auditing approach, the expertise of our professionals, and the timeliness and overall value of our services. We would be happy to provide additional references upon request, if you would like.

Special Districts		
Goshen Community Services District	Manuel Fleming, Office Manager	(559) 651-0323 mfleming.goshencsd@yahoo.com
Burbank Sanitary District	Mr. Richard Tanaka, District Manager	(408) 253-7071 rtanaka@cupertinosanitarydistrict.org
Ambrose Recreation and Park District	Ms. Jessica Hernandez, Senior Accountant	(925) 458-1601 jhernandez@ambroserec.org



DETAILED AUDIT WORK PLAN

Scope of Work: At Harshwal & Company, LLP, our professionals have extensive experience performing audits of special districts. Our team has a broad understanding of the standards and requirements necessary to conduct an audit of the financial statements of the THCSO. We understand that you require us to perform an audit of the financial statements of the THCSO for the fiscal years ending June 30, 2020 through 2022. We will adhere to the requirements of the RFP and will be performing the following tasks (including, but not limited to):

Task 1

Perform the audit in accordance with Generally Accepted Auditing Standards as set for by the American Institute of Certified Public Accountants, and in accordance with the "Minimum Audit Requirements and Reporting Guidelines for California Special Districts" as required by the State Controller's Office.

Task 2

Prepare a report on the fair presentation of the financial statements in accordance auditing standards generally accepted in the United States of America. This report will include Required Supplemental Schedules (RSI) as required by GASB 34 and 68.

Provide one hardbound copies and a portable document form (PDF) file to the District, the report will include all components of the District's financial statements as presented.

Task 3

Prepare a report on compliance and internal control over financial reporting based on the audit of the financial statements.

A written report will be issued immediately to management upon the discovery of illegal acts or major irregularities discovered during the performance of this task.

Task 4

Prepare and forward the Annual Report of Financial Transactions of Special Districts pursuant to Government Code Section 53891 to the State Controller's Office.

Task 5

Present the completed Audited Financial Statements to the Board of Directors at a regularly scheduled Board meeting.

Understanding of the Project to be Performed:

The two most critical components of the audit are (1) to have continuity and consistency in the auditors involved and (2) have the entire audit team from partners to staff, understand and be aware of the technical requirements for the engagement. Therefore, careful audit planning is emphasized along with written instructions and a comprehensive workshop is carried out for the staff engaged. We have ascertained that this effort not only serves to state the line of organization and responsibility from the commencement but also serves to discuss the areas of concern and applicable audit techniques to be adopted in the examinations proposed to be conducted.



Proposal to Provide Audit Services

Our plan will involve a comprehensive entrance meeting with the THCS D's audit committee and management. During this phase, we hope to establish the timetable for examination and identify dates for future meetings to report upon our progress of the examination. Shortly thereafter, the partners and an audit manager will meet with the THCS D's Manager and Finance Director to be able to obtain a more detailed outline of the THCS D's financial systems and processes. This will help us to determine the extent and concentration of our audit effort, obtain knowledge and an understanding of the legal and reporting requirements by obtaining pertinent statutes, regulations, charter provisions, bond coverage and other requirements.

The meeting will serve as a guideline to prepare and outline our audit-planning memorandum and the audit plan. Upon completion of the audit plan, we will meet with the THCS D officials to go over our plan. During the meeting, we hope to share our understanding of the audit approach and fine-tune the dates of commencement, the assistance available to us, the assistance the THCS D may need from us, and the introduction of the audit team seniors to the THCS D officials. In the next step, a conference will be initiated by the audit team to be assigned. The conference will serve as a platform to share our audit plan and programs, discuss areas of concern, identify audit teams and dates, and address any and all pertinent questions from our staff.

Planning, Understanding and Communication:

Based on our previous audit experience, using the budget, organizational charts, manuals and other financial information systems and our knowledge of how governments work, we will obtain an insight to the specific concerns and sensitivities of the District. Our understanding is updated continuously through our year-round contact and communication efforts. We will agree on common audit objectives and expectations with management before audit work begins and, throughout the audit, will meet regularly with management to discuss audit issues and to gather feedback.

SPECIFIC AUDIT APPROACH

Our audit process begins with the assignment of staff to the engagement. Our engagement team has the expertise to provide a level of service desired and deserved by your organization. Our engagements are supervised by the engagement partner and an audit manager. As high-level involvement is vital to a quality audit, the partner and manager's time will account for approximately 30% of the total hours spent on the engagement. Our team's approach is to be efficient yet non-intrusive. We believe on-going communication throughout the entire audit will ensure that all aspects of the audit are thoroughly addressed. We encourage regular communications throughout the year, not just during fieldwork. As such, we do not anticipate any potential audit problems to arise during our engagement.

Audit Planning — Interim Phase

Our audit planning process includes a risk assessment of the THCS D and review of the control environment. We begin with a pre-planning meeting to ensure that management's expectations and our expectations are communicated prior to commencing the audit. We will confirm our understanding of the engagement deadlines and ensure these are met in a timely manner. In addition, we will provide a list and samples of schedules specifically tailored to the Twain Harte Community Services District to aid the THCS D's staff in preparing schedules and providing audit documentation.



Proposal to Provide Audit Services

Risk Assessment — Interim Phase

As part of our extensive planning phase, the engagement team will discuss with management issues surrounding the applicable industry, the THCS D's internal and external environment, significant events, as well as economic, political, and social factors to determine and document areas of risk. Once areas of risk have been identified, the next process will be to review the control environment.

Control Environment — Interim Phase

We will document and test the following control processes to evaluate their effectiveness in preparing reliable financial statements:

- Disbursements
- Cash receipts
- Payroll
- Financial reporting
- Journal entry process
- Federal and state programs
- IT and general computer controls

Based on our understanding of the THCS D's risks and control environment, we will design our substantive procedures and communicate our audit approach to management. As part of our review and documentation of the control environment, we may have recommendations for enhancing controls and/or efficiencies. These recommendations will be discussed with management prior to any comments included in a formal management letter.

Laws and Regulations

We will review the laws and regulations covering THCS D's grants and major programs as part of any Single Audit testing, if applicable. Based upon our inquiries with THCS D staff and review of any THCS D's municipal code, etc., we will determine the relevant laws and regulations that will be subject to additional test work.

Substantive Procedures — Year End Phase

Substantive audit procedures are designed based on our risk assessment process. Complex and high-risk accounts will be identified early in the audit process and these accounts will be assigned to the manager and/or partner for actual testing. Our substantive audit procedures will include the following:

- Tests of account details — Detail transaction testing to source documentation
- Analytical procedures — Ratio analysis, variance analysis, trend analysis
- Use of data analysis software — Review of large volumes of data to detect anomalies
- Unpredictability tests — Varying timing and extent of tests
- Review of management's estimates — To determine reasonableness
- Review of subsequent events and contingencies — For proper adjustment and footnote disclosure



Proposal to Provide Audit Services

Preparation of Audit Report and Review — Year-end Phase and Wrap-up Phase

Audit work papers are reviewed throughout the audit by an audit manager and engagement partner. Before we leave your offices, the file will be substantially reviewed and any issues will be discussed and resolved. The financial statements are prepared by the audit manager. All reports are reviewed by the engagement partner and concurring partner. Upon approval, we will issue drafts of all reports based on the THCSO's predetermined schedule as indicated in the Request for Proposal. This will allow adequate time for review and distribution of reports.

Technological Advantages

We utilize the latest technology, including virtual servers, smart devices, and online libraries to provide us with the most up-to-date information to better serve our clients. Our online client portal *Suralink* gives us the capability of sending and receiving information to and from our clients faster and more securely. As portals are encrypted and use password protection to ensure that data can only be viewed by the appropriate client, we are dedicated to protecting the THCSO's confidential information. Furthermore, we streamline our audit process and organize support documents through use of the paperless audit program - CaseWare Working Papers.

By effectively reviewing large volumes of data through these programs, we are able to develop a better understanding and gain a broader view of the Twain Harte Community Services District. These technologies enable us to increase both the scope of our engagement and the reliability of our audit opinion more efficiently, as a larger amount of information can be processed, analyzed, and interpreted in a shorter time frame.

Working Paper Retention

We will retain audit working papers for a minimum of seven (7) years unless we are notified in writing by the THCSO of the need to change the retention period. In addition, we will respond to reasonable inquiries of the THCSO and successor auditors, and allow the THCSO and successor auditors to review working papers relating to matters of continuing accounting significance.

Management Letter

Communication with management is crucial since it is essential to hear your concerns and comprehend the financial records to have a complete and thorough understanding of business operations. Management confirmation is required on all information contained within the financial statements to ensure that they are true and accurate and that all information has been properly disclosed. We will review all significant audit findings with the THCSO as the work proceeds and once on completion of our audit procedures.

It is standard practice for our firm to produce a management letter in conjunction with each engagement. The audit process provides an opportunity to assess performance and trends, to identify opportunities to improve internal controls and/or accounting efficiency and to spot emerging needs or opportunities. By reporting these conditions and opening them up for discussion, the management letter can play an important role in maintaining the future financial health of the organization. Should we become aware of any irregularities, illegal acts or indications of illegal acts, we will make an immediate verbal and written report of such findings to the THCSO's Council. The report will be discussed with the members responsible for the financial statements before submitting it to the Board Members.



Proposal to Provide Audit Services

Proposed segmentation of the engagement:

Harshwal & Company, LLP is prepared to meet the deadlines outlined in your RFP.

Milestones	Timeframes
Audit Planning	August 10, 2020
Interim audit fieldwork	August 20, 2020 or before
Final audit fieldwork and audit work to be completed	September 18, 2020 or before
Draft audit reports and management letters for review	October 15, 2020 or before
Final audit reports and management letters	October 30, 2020 or before

Level of staff and number of hours to be assigned to each proposed segment of the engagement

Audit Planning	Staff Level	Hours
Planning, Supervision/Review <ul style="list-style-type: none"> ■ Planning ■ Audit Programs ■ Supervision and Quality Control Review ■ Contingencies/Subsequent Events & Related Parties ■ Fraud Risk Assessment ■ Oversight Committee Minutes Review ■ Correspondence (including Confirmations) 	Managing Partner & Audit Manager	11
Meeting and Presentations <ul style="list-style-type: none"> ■ Entrance/Exit Conference ■ Other Meetings ■ Meetings with Oversight Committee ■ Board Presentation 	Managing Partner & Audit Manager	7
Internal Control Review <ul style="list-style-type: none"> ■ Internal Control Interviews and Documentation ■ Risk Assessment ■ Journal Entries 	Audit Manager, Senior Auditors & Staff Auditors	16
Data Processing Review <ul style="list-style-type: none"> ■ Data Processing Interviews and Documentation Performance Audit Steps <ul style="list-style-type: none"> ■ Compliance ■ Election ■ Test of Contracts and Change Orders ■ Expenditure Tests of Allowability ■ Site Walk 	Managing Partner, Audit Manager, Senior Auditors & Staff Auditors	10





Proposal to Provide Audit Services

Audit Planning	Staff Level	Hours
Substantive Testing Areas <ul style="list-style-type: none"> ▪ Accounts Payable and Other Liabilities ▪ Accounts Receivable ▪ Analytical Review Procedures ▪ Cash and Investments ▪ Payroll and Other Expenditures ▪ Fund Balance ▪ Interfund Activity ▪ Long -Term Debt (tested in the district audit) ▪ Unrestricted Revenues and Proceeds 	Audit Manager, Senior Auditors & Staff Auditors	15
Organization <ul style="list-style-type: none"> ▪ Review organizational documents ▪ Review board minutes ▪ Review grants ▪ Review significant contracts 	Audit Manager & Senior Auditors	10
Exit Conference <ul style="list-style-type: none"> ▪ Meet with management/finance committee to discuss results of audit ▪ Review draft audit reports 	Managing Partner & Audit Manager	4
Report Preparation and Review <ul style="list-style-type: none"> ▪ Audit Reports Preparation, Supplemental Schedules and Disclosures ▪ Presentation to the Finance Committee ▪ Reports & Communications Delivery 	Managing Partner, Audit Manager, Senior Auditors & Staff Auditors	8
Total Audit Hours		81





HOURLY RATES

Total All-Inclusive Maximum Price

Our fees are generally lower than other competing firms since we keep our overhead low; we follow a scientific audit approach and we make extensive use of emerging technologies that allow us to conduct audits efficiently. Our policy is to provide you exceptional service that meets and exceeds professional auditing standards at a competitive cost.

Summarized below are the professional fees for the THCS D's audit services for the FY 2020-2022:

Audit Area - Description	FY 2020	FY 2021	FY 2022
Financial Statement Audit.....	\$ 8,080.00	\$ 8,403.00	\$ 8,739.00
State Report.....	450.00	468.00	486.00
<i>Total out-of-pocket expenses</i>	Included	Included	Included
<i>Total Fees</i>	\$ 8,530.00	\$ 8,871.00	\$ 9,225.00

Rates by Partner, Manager and Staff:

Our estimated hours:			
Description - Team Composition	Est. Hours	Hourly Rates	Fees
Managing Partner	4	\$195	\$ 780
Manager	10	165	1,650
Senior Auditors	27	100	2,700
Staff Auditors	40	85	3,400
Out-of-pocket expense			Included
<i>Total</i>	81		\$ 8,530

Rates for Additional Professional Services

We will perform additional work only if set forth in an addendum to the contract between the THCS D and our firm. Our fees for the additional services, if required, will be based on the actual time spent by professional or administrative personnel at quoted hourly rates, specified above. Our standard hourly rates vary according to the degree of responsibility involved, and the experience level of the personnel assigned.

Inherent in our service is the on-going support, education, and advice to our clients. The comprehensive service includes:

- Email updates on all new and pertinent developments.
- A careful review of the effects of these new developments (if any), on your particular circumstances. If necessary, we will advise you on any changes needed in accounting procedures.





Proposal to Provide Audit Services

- We will meet with the Finance Department head at the beginning of the audit to advise on matters of particular interest. We will provide "best practices" for effective daily operations that will also provide information necessary for the financial statements.
- Throughout the audit, we will advise your accounting personnel on best practices for maximum efficiency in each major operational area.

We have provided you a fee estimate based on the following assumptions:

- That the accounting records will be in balance and supported by appropriate documentation;
- That the THCS D's staff will provide the supporting schedules for all asset and liability accounts;
- That the THCS D's staff will provide general assistance, such as locating documents, typing confirmation requests, and coordinating meetings.

"Keeping in touch with" is the hallmark of our service. You will receive phone calls, emails and information through the Harshwal & Company, LLP portal on a consistent and regular basis.





Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

Carolyn Higgins
Finance Officer/Board Secretary
Twain Harte Community Services District
P.O. Box 649
Twain Harte, CA 95383

June 18, 2020

Dear Mrs. Higgins and Members of the Board,

Thank you for the opportunity to submit the following proposal to serve as independent auditor for the Twain Harte Community Services District. This letter provides the following confirmation.

Independence: Our firm is independent of the THCSO and meets the client audit or rotation requirements by maintaining additional certified public accountants on staff.

License to Practice: Our firm and all assigned key professional staff are properly registered and licensed to practice in the state of California.

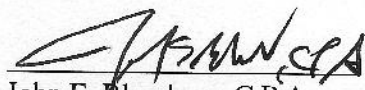
Experience: Our firm has the direct experience necessary to carry out the objectives outlined and the work proposed in this RFP.

Availability: All of our resources as available to meet the objectives of this proposal.

Lawsuits or Claims: There are no lawsuits or claims of fraud or malpractice relating to our firm's government audit and consulting practice.

Should you need any additional information regarding this proposal please call John E. Blomberg, C.P.A. at (209) 466-3894.

Respectfully Submitted,



John E. Blomberg, C.P.A.



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

Carolyn Higgins
Finance Officer/Board Secretary
Twain Harte Community Services District
P.O. Box 649
Twain Harte, CA 95383

June 18, 2020

Dear Mrs. Higgins:

We propose to conduct the audit(s) of the financial statements of the Twain Harte Community Services District for the fiscal year(s) ending June 30, 2020 (at the option of Twain Harte Community Services District 2021 and 2022) in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and in accordance with the "Minimum Audit Requirements and Reporting Guidelines for California Special Districts" as required by the State Controller's Office.

Our proposal includes a report of the fair presentation of the financial statements in accordance with auditing standards generally accepted in the United States of America. Our proposal also includes Required Supplemental Schedules (RSI) as required by GASB 34 and 68.

We will render a report on compliance and internal control over financial reporting based on an audit of the financial statements. A written report will be issued immediately to management upon the discovery of illegal acts or major irregularities discovered during the audit.

We will prepare and forward the Annual Report of Financial Transactions of Special Districts pursuant to Government Code Section 53891 to the State Controller's Office. We will provide a copy of report filed including the signature page for processing to the finance officer.

We will present the completed audited financial statements to the Board of Directors at a regularly scheduled board meeting in person or by teleconference.

Our firm is comprised of six professional and support staff, was incorporated in 1981 and has over thirty years of government audit experience. The size of our government audit contracts performed range from less than \$100,000 to more than 30 million (annual budget). Our listing of local government auditing work performed in the last five years includes over one hundred fifty audits of California Special Districts of the following types:

- Community Services District
- Fire Districts
- Water Districts

- Irrigation Districts
- Cemetery Districts
- Resource Conservation Districts

Our Government Consulting Work Performed Includes:

- Compliance Audits (OMB A-133) single audits
- Rate Studies
- Asset Observations
- Depreciation Schedules
- GANN Limit Calculations
- CalPers Pension Disclosures
- OPEB Accruals and Disclosures
- Internal Controls/Procedures
- Various Computer Programs
- State Controller's Report
- Payroll Compliance
- Various Other Matters

References:

	<u>Contact</u>	<u>Phone</u>
• Woodside Fire Protection District	Kate Edwards	(650) 851-6205
• Browns Valley Irrigation District	Donna	(530) 743-5703
• Lockeford Community Services District	Heather Artiaga	(209) 727-5035

Our Proposed Audit Work Plan:

- Preliminary Planning/Analytical Review
- Roll Forward of Various Files
- GASB 68 Update
- Preliminary Financial Statement Layout
- Preliminary Depreciation Schedule Test
- Review of Controls and Update of I/C and W/P
- Various Analytical Procedures
- Preparation of and Electronic Filing of State Controller's Report

Field Work:

- Review of G/L and Beginning Balance Test
- Review of Minutes
- Payroll Test
- Revenue Test
- Disbursement Test
- Review of Contracts, Grants and Agreements, Asset Additions and Deletions
- GASB 68 Update

- Review of MD&A and Footnotes Update
- Prepare Various Confirmations

Independent Audit Proposal Pg. 3

- Exit Conference

Report Preparation:

- Prepare Comparative Financial Statements and Footnotes
- Various Analytical Procedures
- Assists with Preparation of MD&A
- Prepare Preliminary Audit Report for Management Review
- Prepare Final Audit Report and Presentation at Board Meeting

Hourly Rates:

Partner/Senior Auditor	\$95.
Manager	\$75.
Support Staff	\$45.

Cost Proposal:

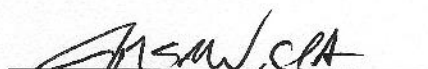
	<u>Est. Hours</u>	<u>Cost</u>
One Year Term	115	\$9,925.
Prepare State Controller's Report	10	\$950.
Three Year Term	115/YR	
Y/E 6/30/20		\$9,925.
Y/E 6/30/21		\$9,925.
Y/E 6/30/22		\$9,925.
Prepare State Controller Report		950/YR

Other Relevant Information:

Member California Society of CPA's
 Member California Special Districts Association
 Peer Reviewed AICPA Peer review program
 Professional Liability Insurance Carrier State Farm Ins. \$1,000,000. Limit

Should you need any additional information regarding this proposal please call John E. Blomberg, CPA at (209) 466-3894.

Respectfully Submitted,


 John E. Blomberg, CPA, President

TWAIN HARTE COMMUNITY SERVICES DISTRICT



**REQUEST FOR PROPOSAL
FINANCIAL AUDITING SERVICES**
for the annual District audit covering one to three fiscal
audit years from 2019-20 through 2021-22.

Submitted: July 1st, 2020 by:

John Dominguez, CPA, CFE, CGMA
Partner
jdominguez@cwdl.com

**CWDL, Certified Public Accountants
Corporate Office:**

5151 Murphy Canyon Road, Ste. 135
San Diego, CA 92123
Telephone: (858) 565-2700
Fax: (858) 565-7399
www.cwdl.com



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1. MINIMUM QUALIFICATIONS

INDEPENDENCE

CWDL assures that we are completely independent of the District as defined by auditing standards generally accepted in the United States of America and the General Accounting Office's *Government Auditing Standards*.

CWDL is independent of all the component units of the District as defined by those standards.

CWDL has no prior or current professional relationship involving the District of any of its component units/agencies. We have no relationship that would create a conflict of interest relative to performing the proposed audit.

LICENSE TO PRACTICE

CWDL assures that the firm and all assigned key professional staff are properly licensed to practice in California.

Name	CPA License Number	Classification	Engagement Role
Dennis Maschke, MBA, CPA	15778 - AZ	Partner	In-Field Partner
Ben Leavitt, CPA, CFE	17405 - AZ	Partner	In-Field Manager
John Dominguez, CPA, CFE, CGMA	A117940 - CA	Partner	Concur/Review Partner
Steven Currie, CPA	A119381	Manager	In-Field Senior
Daniel Johnson, CPA	19112	Senior	In-Field Associate

EXPERIENCE

CWDL has exceptional experience conducting high quality audits of local government agencies with operating budgets of at least \$3 million in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the United State Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Federal Audits of Local Government Agencies with Operating Budgets over \$3M - CWDL Current Clients	
Antelope Community College District	Pleasanton Unified School District
Butte Glen Community College District	Redwoods Community College District
Centinela Valley Union High School District	Rio Hondo Community College District
Grossmont-Cuyamaca Community College District	River Springs Charter School
Hartnell Community College District	San Jose Evergreen Community College District
Imperial Community College District	Sequoia Community College District
Lake Tahoe Community College District	Shasta Community College District
Lassen Community College District	Siskiyou Community College District
Lincoln Unified School District	West Kern Community College District
Mendocino-Lake Community College District	West Valley-Mission Community College District
Mt. San Jacinto Community College	Cedar Unifed School District
Napa Valley Community College District	Shonto Governing Board of Education, Inc.
St. Johns Unified School District	Thatcher Unified School District
Nadaburg Unified School District*	Globe Unified School District*
Mayer Unified School District*	

*Engaged to complete the financial audit and federal compliance testing for FY19-20.

1. MINIMUM QUALIFICATIONS

FIRM CAPACITY

We at CWDL assure that the commitment of key personnel will be available throughout contact and will not be removed without prior approval of the District. (if applicable)

While many firms offer partner involvement, we go above and beyond with our commitment to having a **partner physically on-site for 100% of fieldwork**. When our staff are on-site for any phase of the audit, you can be sure they will be joined by a partner. In addition, our entire team consists of licensed CPAs who are all experienced in local education District audits. We believe the combination of our team's experience and our client-focused approach enables us to provide a service unmatched by other firms. We also encourage you to contact our references.

2. FIRM INFORMATION

CORPORATE HIERARCHY

As a General Partnership, CWDL's corporate hierarchy consists of managing partner Mark Wilson, CPA, and four additional partners. Partners Dennis Maschke, MBA, CPA, John Dominguez, CPA, CFE, CGMA and Ben Leavitt, CPA, CFE lead CWDL's Governmental Audit Division.

CORPORATE OVERVIEW

CWDL formed as a merger of Cossolias & Wilson CPA and Dominguez-Leavitt & Associates in January 2014. CWDL is a partnership that employs over 25 professional staff, including four partners, one principal, two managers, four seniors, and fifteen staff.

We are a regional CPA firm, located in San Diego, California and Scottsdale, Arizona offering audit, tax and consulting services. We are recognized throughout the State of California as a local governmental District auditing firm. We also work with non-profit organizations in the area of tax, audit and accounting services. Our dedicated governmental team audits local government District audits year-round which means we are flexible in scheduling and are always responsive to client needs. Our educational audit partners provide direct cell phone numbers to all clients, and pride themselves on being available 24/7 for any client need.

We currently audit over 100 local governmental agencies annually.

Sample of Current Clients Served by CWDL, CPAs Within the Past Two Years

Antelope Community College District	Pacific Springs Charter School
Arcohe School District	Paloma Elementary School District
Butte Glenn Community College District	Pleasanton Unified School District
Centinela Valley Union High School District	Redwoods Community College District
Cobre Valley Institute of Technology	Rio Hondo Community College District
Emery Unified School District	River Springs Charter School
Empire Springs Charter School	San Jose Evergreen Community College District
Family First Charter School	Sequoia Community College District
Grossmont-Cuyamaca Community College District	Sentinel Elementary School District
Harbor Springs Charter School	Shasta Community College District
Hartnell Community College District	Shonto Governing Board of Education
Imperial Community College District	St. Johns Unified School District
Lake Tahoe Community College District	Sierra-Plumas County Office of Education
Lassen Community College District	Sierra-Plumas Joint Unified School District
Lincoln Unified School District	Siskiyou Community College District
Mendocino-Lake Community College District	Vista Springs Charter School
Mt. San Jacinto Community College District	West Kern Community College District
Napa Valley Community College District	West Valley-Mission Community College District
New Opportunities Charter School	Yuba Community College District

2. FIRM INFORMATION

Clients Managed by Partners/Principals of CWDL, CPAs at Prior Audit Firm

Cochise Technology District **	San Simon Unified School District**
Central Arizona Valley Institute of Technology**	Thatcher Unified School District**
Flagstaff Unified School District**	Town of Paradise Valley, Arizona**
Hayden-Winkelman Unified School District**	Town of Star Valley, Arizona**
Madison Elementary School District**	Town of Youngtown, Arizona**
Maricopa County Stadium District**	Tombstone Unified School District**
Northern Arizona Public Employees Benefit Trust**	Valley Metro Rail**
Peoria Unified School District**	Window-Rock Unified School District**
Regional Public Transportation Authority**	

***Signed by lead auditor Dennis Maschke prior to joining CWDL on 7/29/19.*

In addition, we have two Certified Fraud Examiners on staff who are local government District audit experts. Our CFEs regularly assist our audit clients with forensic services should the need arise. An expert who understands the operations of your District and is also a CFE adds even more to the value that our firm brings to your District.

CWDL feels it is imperative that our clients have consistent contact with the appropriate experts from our firm. We assign an experienced engagement team and encourage regular contact with the partners, managers and senior personnel that are assigned to serve you. All our partners and managers on the audit will be readily available to the District throughout the year, and a partner will be ***on-site during all phases*** of the audit.

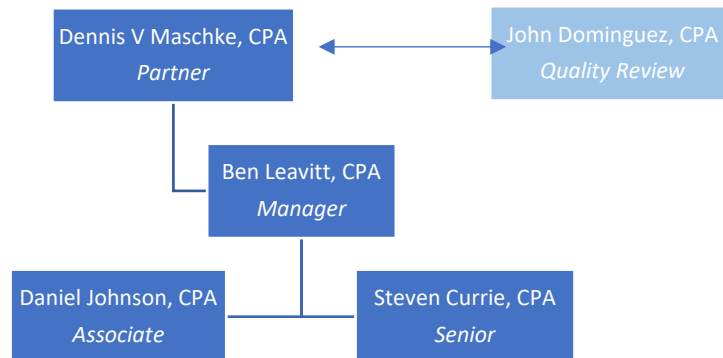
LOCATION

The financial Auditing services will be performed by our San Diego Office. The entirety of the audit team is based out of this office, with the exception of Mr. Maschke who will be coming from the Scottsdale, Arizona office.

2. FIRM INFORMATION

Partner Dennis Maschke will be the **in-field partner** for the audit. Partner Ben Leavitt will serve as the **in-field manager** on the audit and, along with Mr. Maschke, will actively perform and oversee all aspects of the engagement. Mr. Maschke and/or Mr. Leavitt will meet with District administrators, the audit committee, governing board and provide technical advice to the District at any time. Partner John Dominguez will serve as the **concur/review partner** and will monitor and review the audit performed to ensure adherence to applicable governmental auditing standards.

The following organizational chart lists the names of firm auditing personnel assigned to the audit:



We certify that all staff level personnel assigned to the audit have a minimum of three years of experience performing audits of Governmental Agencies similar to The Districts Transit.

Audit Partner Dennis Maschke, CPA, MBA has over fifteen (15) years of experience working in public accounting. He has dedicated 100 percent of his time serving governmental entities. Dennis has extensive knowledge in performing single audits, state specific compliance audits, expenditure limitation reports, and a wide variety of consulting projects. Dennis is currently responsible for overseeing government audits, including supervising staff, compiling financial statement, preparing reports, managing client relations, and assessing client needs. At his prior firm, Mr. Maschke acted as the lead auditor for Regional Public Transportation Authority and Valley Metro Rail in Arizona. Mr. Maschke will have the responsibility of being the lead engagement partner. He will be involved in the entire process from planning through the final board presentation.

Audit Partner Ben Leavitt, CPA, CFE specializes in auditing governmental agencies and nonprofits. Mr. Leavitt's has over ten (10) years of audit experience has particularly focused on Federal single audits, community colleges, K-12 school districts and proposition 39 bond audits as well as fraud audits and forensic investigations. Mr. Leavitt has served as the manager on numerous governmental audits including local educational agencies. Mr. Leavitt will be the in-field manager for the audit and serve as a back-up for Mr. Maschke as needed.

2. FIRM INFORMATION

Audit Partner John Dominguez, CPA, CFE, CGMA brings over fifteen (15) years of accounting and audit experience to CWDL. Mr. Dominguez specializes in community college district audits. Mr. Dominguez leads the CCD audit division of our firm. As the quality review partner, Mr. Dominguez will review the final financial statements, single audit, and related report as well as the working papers. Mr. Dominguez will also be available to attend all meetings with the staff and governing board of the District.

Audit Manager Steven Currie, CPA has over nine (9) years of experience providing accounting and audit services for governmental, private and public entities. Prior to joining CWDL, Steven worked as a Manager for a mid-size California CPA firm providing five (5) years of audit experience primarily related to California K-12 Local Education Agencies and community colleges. In addition, Steven worked for a National CPA firm providing audit services for private, public and not-for-profit entities. Mr. Currie will be assigned as the audit supervisor/in-charge accountant for the audit.

Audit Senior Daniel Johnson, CPA has over four (4) years of experience providing accounting and audit services for governmental agencies, including both K-12 school districts and municipal entities. Mr. Johnson will be onsite and work with the District to complete audit workpapers. He will assist the associate and ensure all of the clients questions are answered. Prior to joining CWDL, Daniel worked as an associate with a top ten accounting firm within Arizona. Daniel has worked on many school districts. A sample listing of the clients he has served can be found within the following pages

EXPERIENCE IN AUDITING COMPUTERIZED SYSTEMS

CWDL recognizes that the audit practice of education agencies relies heavily on the use of computerized software. Because we have extensive experience in these audits, all personnel assigned to the audit are familiar with the most common computerized systems. We have extensive experience with commonly used ERP systems and attendance software, and are provided with direct auditor login at many clients. This enables us to complete detailed audit procedures with a minimal impact on your staff.

At CWDL, we also use computerized systems to assist in our audits. The audit software we use is ProSystem FX engagement, which is a paperless audit software. All audit staff are fully trained in the use of the audit software. Additionally, CWDL uses advanced data mining and software for data analysis and a portal, where our clients can upload documents over a secure network.

2. FIRM INFORMATION

IMPORTANCE OF CERTIFICATIONS

At CWDL, we understand that the Certified Public Accountant ("CPA") designation is a valuable credential for advancing a career in accounting and auditing. It demonstrates a strong knowledge of accounting practice, in addition to knowledge of applicable laws and regulations. The designation of a CPA is widely respected as a gauge of quantitative skills and high standards of professionalism. We are proud to offer a fieldwork team of all CPAs to better serve the District and the quality of our audit.

PEER REVIEW

CWDL is extremely proud to provide our peer review report. As members of the AICPA Private Practices Group we participate in the peer review process. The peer review process is conducted every three years. Included below under the appendix section is a copy of our current quality control report opinion issued in January 2020. We are proud to report that the opinion is **Pass**, the best opinion that a firm can receive. This opinion was issued over our governmental audit practice as well as our not-for-profit and for-profit audit engagements. We are extremely proud to say that all aspects of our quality control systems have received this opinion. There were no deficiencies noted in the extremely thorough review performed, nor were any identified during the California Board of Accountancy peer review board acceptance process. See Attachment A for a copy of the peer review report.

REPORTING

CWDL prepares the formal audit report for all of our clients. We have extensive experience in taking our client general ledger reports, linking them into our financial audit software, and providing a top-quality final report. What we do for our clients is above and beyond the standard service, by creating a check figure report to the DAT to ensure that our clients' filings with the Chancellor's Office are accurate and complete.

2. FIRM INFORMATION

EQUAL OPPORTUNITY EMPLOYER

CWDL is an equal opportunity employer and always maintains compliance with the Civil Rights Act of 1964, the State Fair Employment Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 as of September 24, 1965. We do not discriminate based on race, ethnicity, age or religion, and are in compliance with all applicable Federal and State laws and regulations relating to equal opportunity employment.

WORKPAPER RETENTION

All working papers and reports will be maintained at the Firm's expense for a minimum of five (5) years, unless notified in writing by the District. We will make all working papers and reports available upon request to the following agencies:

- Twain Harte Community Services District
- Federal and State Governments
- Parties designated by the District

INSURANCE

CWDL has errors and omissions insurance, property and liability, and workers' compensation insurance and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We carry a minimum of \$2,000,000 in professional liability insurance. A Certificate of Insurance will be provided if we are selected to perform services for the District.

ASSURANCES

CWDL certifies that we understand that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, the Auditor will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

CWDL certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

2. FIRM INFORMATION

AUDIT RESUMES

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned above, all associates assigned to your audit have considerable Governmental audit experience and are licensed CPAs.

2. FIRM INFORMATION



PROFILE

Mr. Maschke specializes in audits and consulting engagements of school districts and municipal entities. He has over fifteen (15) years of audit and consulting experience. He has spoken at numerous AASBO, GFOA and ASCPA events and has been published in the ASCPA magazine. Mr. Maschke has recently joined CWDL after a 13-year career with a top ten accounting firm within Arizona. He is a licensed CPA in the State of Arizona and had earned his MBA from Davenport University.

CONTACT

PHONE:
480-678-7462

WEBSITE:
www.cwdl.com

EMAIL:
dmaschke@cwdl.com

HOBBIES

- Spending time with family
- Golf
- Continuous education

DENNIS V MASCHKE

Partner

CLIENTS SERVED DURING CAREER

Unified School Districts

St. Johns Unified School District
Thatcher Unified School District
Hayden-Winkelman Unified School District
Tombstone Unified School District
St. Johns Unified School District
Window-Rock Unified School District
Tuba City Unified School District
Peoria Unified School District
Flagstaff Unified School District
San Carlos Unified School District
Chandler Unified School District
San Simon Unified School District
Page Unified School District
Kingman Unified School District
Nadaburg Unified School District

Elementary School Districts

Madison Elementary School District
Roosevelt Elementary School District
Elfrida Elementary School District
Paloma Elementary School District
Sentinel Elementary School District
Mohave Valley Elementary School District
Tempe Elementary School District
Palomina Elementary School District

High School Districts

Colorado River Union High School District
Valley Union High School District
Phoenix Union High School District

CTEDs

Central Arizona Valley Institute of Technology
East Valley Institute of Technology
Cochise Technology District
Cobre Valley Institute of Technology

Charter Schools

Shonto Governing Board of Education, Inc.
Stepping Stones Academy
Paradise Education

Municipalities

Town of Youngtown
Town of Star Valley
Town of Paradise Valley
Town of Tombstone
Town of Huachuca City

Amongst more not listed

2. FIRM INFORMATION



BEN LEAVITT

Partner

CLIENTS SERVED DURING CAREER

Community College Districts

Lassen Community College
San Jose/Evergreen Community College
Butte-Glenn Community College
Rio Hondo Community College
West Valley-Mission Community College
Siskiyou Joint Community College
Napa Valley Community College
Mt. San Jacinto Community College
Shasta-Tehama-Trinity community College
Yuba Community College
Lake Tahoe Community College
Mendocino Lake Community College
San Diego Community College
South Orange County Community College
Palomar Community College
Ohlone Community College
MiraCosta Community College
Grossmont-Cuyamaca Community College

School Districts

Cobre Valley Institute of Technology
Shonto Governing Board of Education, Inc.
San Diego Unified School District
Emery Unified School District
Arcohe Union School District
Pleasanton Unified School District
Lennox School District
South Whittier School District
South Pasadena Unified School District
South San Francisco Unified School District
Sweetwater Union High School District
Santa Monica-Malibu Unified School District
La Mesa-Spring Valley Elementary School District
Culver City Unified School District
Grossmont Union High School District
Redondo Beach unified School District

Amongst more not listed

PROFILE

Mr. Leavitt specializes in audits and consulting engagements of school district, community college and other nonprofit organizations. He has over ten (10) years of audit and consulting experience. Mr. Leavitt has also performed many forensic audits and investigations. He is a certified CFE and CPA both in the State of Arizona and California. Mr. Leavitt annually attends school finance conferences and workshops. Mr. Leavitt graduated from California State University San Marcos with Honors, earning a Bachelor's degree in Business Administration, Option Accountancy.

CONTACT

PHONE:
858-472-0216

WEBSITE:
www.cwal.com

EMAIL:
bleavitt@cwal.com

HOBBIES

- Spending time with family
- Cars
- Continuous education
- Walking dogs

2. FIRM INFORMATION



PROFILE

Mr. Currie specializes in audits and consulting engagements of school district and community college districts. He has over nine (9) years of audit and consulting experience. Prior to joining CWDL, Steven worked as a Manager for a mid-sized California CPA firm providing over five (5) years of audit experience primarily related to California K-12 and Community Colleges. In addition, Steven worked for a National CPA firm providing audit services for public, private and not-for-profit entities. Steven is a licensed CPA in the State of California and earned his degree in accounting from San Diego State University.

CONTACT

PHONE:
619-504-5317

WEBSITE:
www.cwdl.com

EMAIL:
scurrie@cwdl.com

HOBBIES

- Family
- Motorsports
- Mountain bikes

STEVEN CURRIE

Senior Manager

CLIENTS SERVED DURING CAREER

Community College Districts

Antelope Valley Community College
Butte-Glenn Community College
Grossmont-Cuyamaca Community College
Lake Tahoe Community College
Lassen Community College
Mendocino-Lake Community College
Oklahoma Community College
Palomar Community College
San Diego Community College
San Jose/Evergreen Community College
Siskiyou Community College
South Orange County Community College
West Valley-Mission Community College
Yuba Community College

School Districts

Arcade Union School District
Barstow Unified School District
Cobre Valley Institute of Technology
Grossmont Union High School District
Hackberry Elementary School District
Lincoln Unified School District
Oak Park Unified School District
Pleasanton Unified School District
San Diego Unified School District

Charter Schools

River Springs Charter School
Empire Springs Charter School
Vista Springs Charter School
Pacific Springs Charter School
Harbor Springs Charter School
Vista Springs Charter School

Municipalities

City of Brawley
City of Calipatria

Amongst more not listed

2. FIRM INFORMATION



PROFILE

Mr. Dominguez specializes in audits and consulting engagements of school districts and community college districts. He has over fifteen (15) years of audit and consulting experience. He is the managing principal in-charge of the government practice at CWDL. Mr. Dominguez has spoken at various community college and school district conferences on upcoming GASB's and internal control procedures. He is a licensed CPA in the State of California and had earned his degree from San Diego State University.

CONTACT

PHONE:
619-729-7069

WEBSITE:
www.cwall.com

EMAIL:
jdominguez@cwall.com

HOBBIES

- Spending time with family
- Golf
- Continuous education
- Motorsports

JOHN DOMINGUEZ

Partner

CLIENTS SERVED DURING CAREER

Community College Districts

Lassen Community College
San Jose/Evergreen Community College
Butte-Glenn Community College
Rio Hondo Community College
West Valley-Mission Community College
Siskiyou Joint Community College
Napa Valley Community College
Mt. San Jacinto Community College
Shasta-Tehama-Trinity community College
Yuba Community College
Lake Tahoe Community College
Mendocino Lake Community College
San Diego Community College
South Orange County Community College
Palomar Community College
Ohlone Community College
MiraCosta Community College
Grossmont-Cuyamaca Community College
Arizona Wester College
Mohave Community College

School Districts

Safford Unified School District
St. Johns Unified School District
Valley Union High School District
Cobre Valley Institute of Technology
Sentinel Elementary School District
Paloma Elementary School District
Pima Unified School District
Mohave Valley Elementary School District
Shonto Governing Board of Education, Inc.
Emery Unified School District
Arcohe Union School District
Pleasanton Unified School District
Lennox School District
South Whittier School District
South Pasadena Unified School District
South San Francisco Unified School District
Sweetwater Union High School District
Santa Monica-Malibu Unified School District
La Mesa-Spring Valley Elementary School District
Culver City Unified School District
Grossmont Union High School District
Redondo Beach unified School District

Amongst more not listed

2. FIRM INFORMATION



DAN JOHNSON

Senior Associate

PROFILE

Mr. Johnson specializes in audits of school districts and municipal entities. He has four (4) years of audit experience. Mr. Johnson has recently joined CWDL after spending 3 years with a top ten accounting firm within Arizona. He is a licensed CPA in the State of Arizona. He earned bachelor's degrees in accountancy and French from the University of North Dakota and is a member of Phi Beta Kappa.

CONTACT

PHONE:
763-486-0691

WEBSITE:
www.cwdl.com

EMAIL:
djohnson@cwdl.com

HOBBIES

- Spending Time with Family
- Travel
- Cooking
- Continuous Education

CLIENTS SERVED DURING CAREER

Unified School Districts

Hayden-Winkelman Unified School District
Tombstone Unified School District
Window-Rock Unified School District
Peoria Unified School District
Flagstaff Unified School District
San Simon Unified School District
Page Unified School District
St. David Unified School District
Saddle Mountain Unified School District
Apache Junction Unified School District
Payson Unified School District

Elementary School Districts

Madison Elementary School District
Sacaton Elementary School District
Litchfield Elementary School District

High School Districts

Phoenix Union High School District

CTEDs

Central Arizona Valley Institute of Technology
East Valley Institute of Technology
Cochise Technology District

Charter Schools

Shonto Governing Board of Education, Inc.
Stepping Stones Academy
Kingman Academy of Learning
Horizon Community Learning Center
Sedona Charter School
Eagle Charter, South Mountain
Eagle Charter, Maryvale
Eagle Charter, Mesa
Eagle Charter, Harmony (Phoenix South)

Municipalities & Other Governments

Town of Star Valley
Town of Clifton
Town of Sahuarita
City of Douglas
City of Nogales
City of Sedona
Lake Havasu City
Phoenix-Mesa Gateway Airport Authority

Amongst more not listed

3. REFERENCES

CWDL, Certified Public Accountants References	
Name of Entity:	Hartnell Community College District
Scope:	Independent Audit Services
Contact Person:	Linda Wilczewski, Vice President of Administrative Services
Address:	411 Central Avenue Salinas, CA 93901
Phone Number:	(831) 755-6914
Years of Service	1
Name of Entity:	West Valley-Mission Community College District
Scope:	Financial Statement Audit, Compliance Audit
Contact Person:	Ngoc Chim, Executive Director of Fiscal Services
Address:	3000 Mission College Boulevard Santa Clara, CA 95054
Phone Number:	(480) 741-2085
Years of Service	3 Years
Name of Entity:	Centinela Valley Union High School District
Scope:	Financial Statement Audit, Compliance Audit
Contact Person:	Ron Hacker, Assistant Superintendent, Business Services
Address:	14901 South Inglewood Avenue Lawndale, CA 90260
Phone Number:	(310) 263-3222
Years of Service	5 Years

4. AUDIT WORK PLAN

Name	CPA License Number	Classification	Engagement Role
Dennis Maschke, MBA, CPA	15778 - AZ	Partner	In-Field Partner
Ben Leavitt, CPA, CFE	17405 - AZ	Partner	In-Field Manager
John Dominguez, CPA, CFE, CGMA	A117940 - CA	Partner	Concur/Review Partner
Steven Currie, CPA	A119381	Manager	In-Field Senior
Daniel Johnson, CPA	19112	Senior	In-Field Associate

AUDIT APPROACH SUMMARY

Part of our planned approach includes assistance in the preparation of the financial statements in compliance with all requirements. The partners, managers and in-charges at CWDL are thoroughly knowledgeable about GASB 34 and 35 and the financial statement preparation. Our partners and managers have assisted all of their District audit clients, as part of the standard engagement (included in the all-inclusive fee) with:

- Compilation of the financial statements including the footnotes
- GASB 34/35 conversion entries
- Review and assistance with the capital asset schedules
- Review and assistance with the preparation of the Long-Term Debt schedules and conversion entries
- Preparation of the Management Discussion and Analysis based upon the final audited figures

CWDL is well versed in all GASB standards applicable to our clients. Each year we discuss new standards with our clients and help develop a roadmap for implementation. The more significant GASB's that are upcoming and may affect your District are the following:

- *GASB Statement No. 84 – Fiduciary Activities.* The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The Statement is effective for periods beginning after December 15, 2018.
- *GASB Statement No. 87 – Leases.* The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The Statement is effective for periods beginning after December 15, 2019.

To arrive at our opinion, we will employ a risk-based audit approach as required by professional auditing standards. For each engagement performed, we conduct a thorough review of internal control systems, assess control risk and suggest to our client's areas where improvements might be made. Based upon the results of our control examinations we tailor our substantive audit procedures to areas of higher complexity and risk. This approach enables us to keep audit risk at a minimum and ensure the highest level of quality audit service. We take this approach but go the extra mile to thoroughly understand the operations of the District and ensure that we are exceeding the expectations of the District.

4. AUDIT WORK PLAN

CWDL utilizes sampling methodology consistent with industry standards/best practices as prescribed by the AICPA audit and accounting guidance, Uniform Guidance, and generally accepted government auditing standards. On the compliance side of the audit this means that we are using statistically significant samples to ensure any findings or questioned costs can be extrapolated, as required by the State Controller's Office. For our substantive sampling, we follow the most up-to-date industry standard guidance to ensure a 95% confidence level. In addition to our sampling we utilize analytical procedures as an integral part of our planning, compliance, substantive, and final audit procedures.

STATEMENT OF UNDERSTANDING

We will provide a comprehensive financial audit for the annual District audit covering one to three fiscal audit years from 2019-20 through 2021-22.

We will conduct the audit in accordance with:

- Generally Accepted Auditing Standards as set for by the American Institute of Certified Public Accountants
- The "Minimum Audit Requirements and Reporting Guidelines for California Special Districts" as required by the State Controller's Office
- All other applicable government standards.

We will also perform the following:

- Prepare a report on the fair presentation of the financial statements in accordance with auditing standards generally accepted in the United States of America.
- Provide the District with one (1) hardbound copy and a portable document form (PDF) file that will include all components of the District's financial statements as presented.
- Render a report on compliance and internal control over financial reporting based on an audit of the financial statements.
- Provide a written report issued immediately to management upon the discovery of illegal acts or major irregularities discovered during the performance of this task.
- Prepare and forward the Annual Report of Financial Transactions of Special Districts pursuant to Government Code Section 53891 to the State Controller's Office.
- Present the completed Audited Financial Statements to the Board of Directors at a regularly scheduled Board meeting.

4. AUDIT WORK PLAN

REPORT DEADLINES & PRESENTATIONS

CWDL will provide the District with drafted financial statements no later than two weeks after year-end field work, or as established in the contract. We will ensure that any proposed edits are made immediately, and a final draft is submitted for approval. We will plan to present the approved financials to the District at an approved Board meeting as requested by the District.

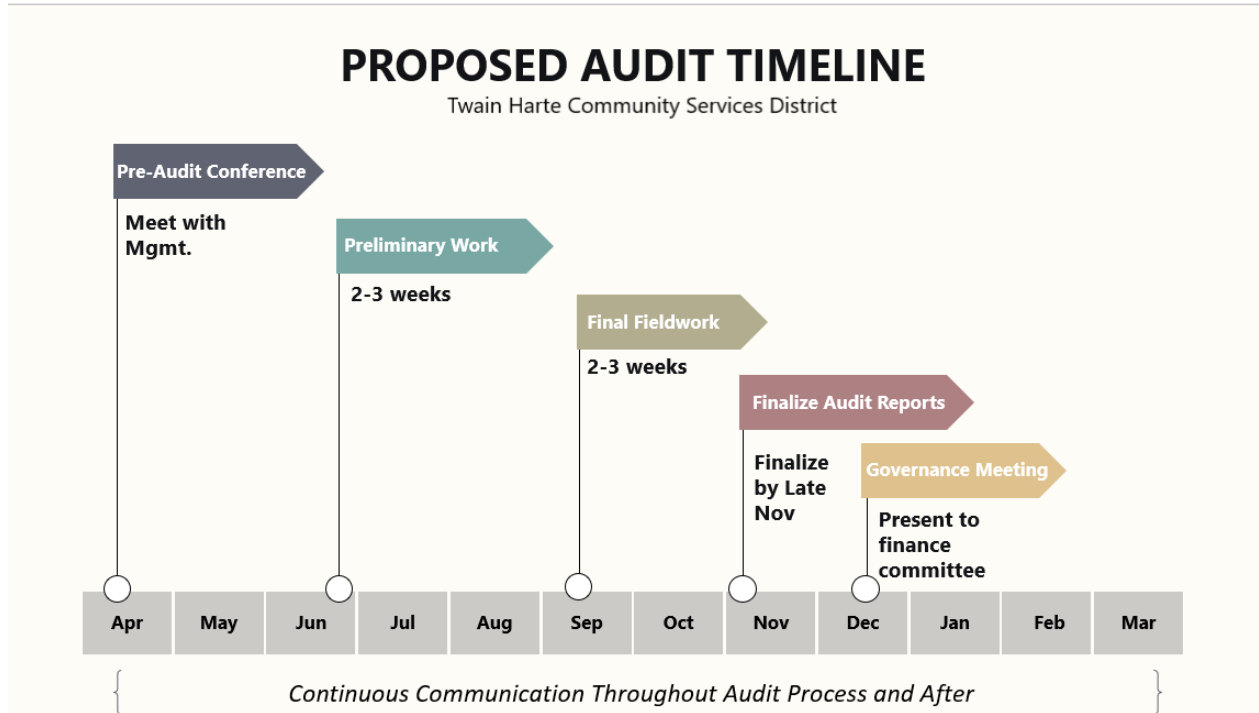
AUDIT COMMUNICATION

Auditors are required under SAS 114 to communicate the scope and results of the audit to those in the District that are "charged with governance." This would include, for example, the Business Manager, various business office managers, the audit committee and representative governing trustee members. To meet this standard, CWDL ensures that we arrange for meetings with selected administrators and committee/board members to discuss the scope of the audit early on and throughout each phase of fieldwork. We will conduct exit conferences at each stage of the audit and finally present, without additional charge, the audit results to the full board at one of the District's board meetings.

Additionally, we may also have other comments for management on matters we have observed and possible ways to improve efficiency of your operations or other recommendations regarding internal control structure. With respect to these communications, it is our practice to discuss such comments with the appropriate level of management responsible for the matters prior to their communication to senior management and the Board.

4. AUDIT WORK PLAN

CWDL’s knowledge and experience auditing Governmental Agencies allows us to provide a work plan and timeline that will ensure a smooth completion of all audit testing in accordance with standards, along with the delivery of a quality report in a timely manner. Note that all estimated dates are subject to District’s approval. Listed below is a high-level timeline of the audit process followed by more detail on the purpose of each visit. All of these dates and the timeline is subject to management approval. We work hard to provide the best possible customer experience, and setting an effective timeline for management and governance is of the utmost importance.



Phase	Timing	Proposed Work	Percentage of Work Done
Pre-audit & Planning	May	Pre-audit conference and District engagement planning	10%
Interim Fieldwork	June	Site testing, test of controls, state compliance, federal compliance	45%
Year-end Fieldwork	September	Balance sheet, revenues and expenditure testing, and completion of state/federal compliance	40%
Audit Completion	November	Reports drafted and provided to management for review. Upon approval, reports submitted to all agencies. Board Presentation in Dec/Jan.	5%

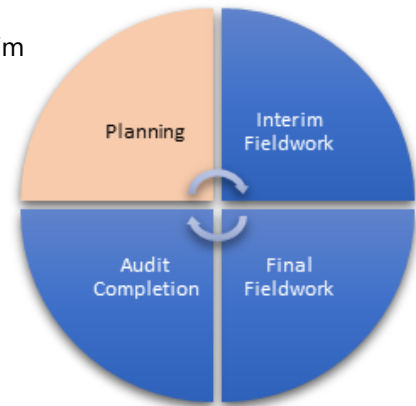
4. AUDIT WORK PLAN

Pre-audit & Planning Phase

CWDL will meet with the District's key staff at this phase of the audit. We will begin planning the audit services for interim and year-end. We will schedule meetings to discuss significant items and the proposed audit plan. During this phase, we plan to:

- Establish an understanding of services to be performed.
- Identify key personnel and contacts.
- Conduct interviews with management and other key personnel regarding fraud and gain an understanding for the entity's procedures for identifying and preventing fraud
- Perform our risk assessment documentation and determine scope of work.
- Perform our preliminary analytical procedures.
- Propose testing for interim fieldwork as well as establish interim dates.
- Plan and determine the involvement of the entities staff.
- Finalize timeframes related to fieldwork and exit meetings.

At this phase of the audit, we will provide management with a listing of items requested that we will need for the interim phase of the audit. Having this information provided prior to the beginning of interim will help increase the efficiency and timing of audit fieldwork.



Interim Fieldwork Phase

The scheduling of interim fieldwork will be based on the District's agreed upon time. This phase makes up approximately 45% of the total audit and is when we begin our site-testing. During site testing, we will plan the following District work:

- Site testing over attendance reporting
- Gain an understanding of the entities' controls over the financial reporting process.
- Identify key controls over significant processes such as cash disbursements, cash receipts, payroll, budgeting and information systems.
- Testing of key internal controls identified.
- Perform testing over Federal and State Compliance Programs

At the end of this phase, we will provide management with a management letter that outlines a summary of all findings and recommendations that were noted as a result of our interim testing. We will also plan to schedule year-end fieldwork at this time.



4. AUDIT WORK PLAN

Year-end Fieldwork Phase

We will begin our year-end fieldwork once the entity has closed their accounting records and provided the TB file. This phase will take place during September or October as agreed upon by the District. During this phase, we plan to:

- Perform substantive procedures over the year-end balance sheet, revenues and expenses. This includes using our risk-based approach to design procedures and test details of account balances and transactions as well as analytical procedures.
- Complete any open State and Federal compliance areas that require audit work as of the end of the fiscal year.
- Evaluate and review the quality and sufficiency of audit evidence by Managers and Partners.

This phase of the audit will complete our substantive testing. We will provide management with a management letter outlining a summary of findings and recommendations, including all findings and recommendations noted during interim.



Audit Completion Phase

During this phase of the audit, we will begin preparing the audit report and management letter to present to the District for review. Once the audit report and management letter is approved, we will begin to finalize our audit by doing the following:

- Complete the final analytical procedures.
- Issue the financial audit opinion and opinions over State and Federal compliance.

As noted in our statement of understanding, we will provide the District with completed financial statement drafts no later than two weeks after the completion of year end fieldwork with the final audit report submitted to the District by December 31st or as specified by the District. We will deliver the reports to all appropriate entities as specified by District no later than December 31st.

In addition to the above, we will present the audit reports to the District's Board and audit committee on the dates requested by management.



5. COST PROPOSAL

Listed below are the hourly rates for the audit participants & consulting services for the Twain Harte Community Services District annual audit covering one to three fiscal audit years from 2019-20 through 2021-22.

Twain Harte Community Service District						
Engagement Role	Estimated Hours	Billing Rates				Cumulative Totals
			2019-20	2020-21	2021-22	First 3 Years
Partner	32	\$ 125	\$ 4,000	\$ 4,000	\$ 4,000	\$ 12,000
Manager	42	115	4,830	4,830	4,830	14,490
Senior	62	100	6,200	6,200	6,200	18,600
Associate	62	80	4,960	4,960	4,960	14,880
Totals	198		\$ 19,990	\$ 19,990	\$ 19,990	\$ 59,970
Less Courtesy Discount to Quote Fee			\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (18,000)
Total All-Inclusive Audit Fee			\$ 13,990	\$ 13,990	\$ 13,990	\$ 41,970

6. TRANSMITTAL LETTER



Twain Harte Community Services District
Attn: Carolyn Higgins, Finance Officer
22912 Vantage Pointe Dr.
Twain Harte, CA 95383

Dear Ms. Higgins,

We thank you for considering CWDL, Certified Public Accountants (“CWDL”) as your independent auditors. We are pleased to respond to the Twain Harte Community Services District’s (the “District”) request for proposal, Financial Auditing Services for the annual District audit covering one to three fiscal audit years from 2019-20 through 2021-22.

CWDL is a regional CPA firm with offices in California and Arizona. CWDL currently audits **over 100** local governmental agencies throughout California and Arizona. Furthermore, CWDL is pleased to welcome Dennis V. Maschke as an audit principal effective July 29, 2019. Dennis has over 13 years of governmental and consulting experience with one of the Nation’s largest accounting firms, specializing in audits of governmental agencies including transit agencies. Dennis has had articles featured in the ASCPA magazine as well as articles published on the web. We offer the District our expertise in auditing enterprise fund special districts and single audits. From staff to partner, your engagement fieldwork team will consist **entirely of licensed Certified Public Accountants**, two of whom also hold a Certified Fraud Examiner (CFE) credential. The quality of our fieldwork teams – the individuals that you and your staff will see and work with – is a key aspect of an overall audit approach that sets CWDL apart.

While many firms offer partner involvement, we go above and beyond with our commitment to having a **partner physically on-site for 100% of fieldwork**. When our staff are on-site for any phase of the audit, you can be sure they will be joined by a partner. In addition, our entire team consists of licensed CPAs who are all experienced in local education District audits. We believe the combination of our team’s experience and our client-focused approach enables us to provide a service unmatched by other firms. We also encourage you to contact our references.

Another key element that sets CWDL apart is our fair and honest pricing. In over 15 years of providing high quality governmental audits, we have **never issued a supplemental billing** for existing scopes of work, including new **GASB implementation, additional fieldwork visits, or client delays**.

We have read and understood all the requirements listed in the Request for Proposal for Independent Audit Services. This statement certifies our willingness to perform the services as noted in the RFP and indicates that we have completed and duly submitted all forms, certificates and compliance requirements.

CWDL is committed to meeting all reporting and time requirements as noted in the RFP. Our goal is to properly plan the audit to ensure that the District is provided with the proper personnel, hours and resources needed to ensure that all deliverables are provided within the required timelines. We offer our commitment to provide audit report drafts within 2 weeks of our year-end audit visit. We encourage you to contact our

references to discuss our ability to meet required timelines. We will also provide you with direct contact numbers to our partners should any questions arise.

CWDL certifies the sufficient availability of staff, office locations, hours and all other required resources for performing all services and providing all deliverables within the specified time frames as described in the Request for Proposal.

As noted under our Profile and Qualifications, the staff assigned are all properly licensed Certified Public Accounts and in good standing with their respective Boards of Accountancy. See below for a list of staff and associated license numbers. You can confirm this via the license lookup at the California/Arizona Boards of Accountancy websites (www.dca.ca.gov & www.azaccountancy.gov).

Name	CPA License Number	Classification	Engagement Role
Dennis V. Maschke, MBA, CPA	15778	Partner	In-Field Partner
Ben Leavitt, CPA, CFE	A107899	Partner	In-Field Manager
John Dominguez, CPA, CFE, CGMA	A117940	Partner	Concur/Review Partner
Steven Currie, CPA	A119381	Manager	In-Field Senior
Daniel Johnson, CPA	19112	Senior	In-Field Associate

John Dominguez has been assigned as the audit concur/review partner and is authorized to make representations and bind the bid contractually on behalf of CWDL.

This proposal is a firm and irrevocable offer for one hundred and twenty (120) days. We acknowledge that all documents submitted pursuant to this RFP process will become a matter of public record. After reading through our proposal, if you have any questions, please feel free to contact me at (858) 565-2700 or via email at jdominguez@cwdl.com. Our fax number is (858) 565-7399. I would be happy to meet with District management to discuss further.

Thank you very much for your consideration.

Sincerely,



John Dominguez, CPA, CFE, CGMA
Partner
CWDL
858-565-2700

7. ADDITIONAL INFORMATION

USE OF TECHNOLOGY BY THE AUDIT FIRM

CWDL believes technology is an important component in providing services to our clients. We currently employ a paperless audit system that provides us with a powerful way to organize, prepare, review, and share audit work papers throughout the engagement. In addition, our software allows us to download data from the financial applications and generate financial statements at the time fieldwork is completed.

Additionally, the use of computer assisted audit techniques (CAAT) software helps to expedite the audit process. We will make efforts to take advantage of your systems to help facilitate the audit as efficiently and effectively as possible. This will enable us to maximize productivity during scheduled fieldwork and minimize follow-ups. The following list provides detail on the use of CAAT software CWDL, CPAs uses:

- **ProSystems FX Engagement** – This is the firms paperless audit product. This allows us to work electronically and save both the time and effort associated with maintaining and storing paper. In addition, this program allows us to take the District’s trial balance and import into the system to produce financial statements and various reports that are used for testing of account balances.
- **Interactive Data Extraction and Analysis (IDEA)** – IDEA is a statistical data analysis tool that has the ability to import data from all file types. IDEA utilizes powerful, built-in tools designed increase the audit automation process. Some examples of data extraction and analysis include the ability generate statistical samples, extract data from sources, or build reports based upon testing.
- **Suralink Client Portal** – Our client portal provides a dynamical PBC list, assignment workflow, and a secure file hosting that allows us to provide a more efficient and organized engagement. The portal provides access anytime, anywhere to view or upload documents anywhere in which your connect to the internet. The portal also allows a two-way communication between the District and Firm and provides access to all your documents in a single place.

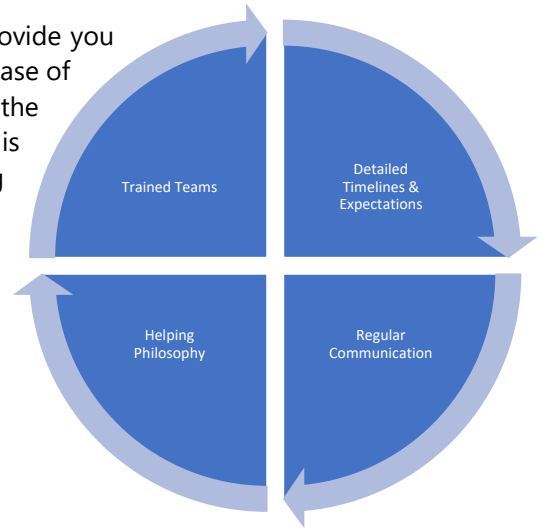


7. ADDITIONAL INFORMATION

AUDITOR TRANSITION

CWDL specializes in community college audits and its partners and principals manage the entire engagement. Because of this and our focus on regular communication, we can ensure that the transition to a new audit firm will be smooth and effective. We encourage you to speak to our references, particularly those with which we have recently engaged to hear about the transition directly from their perspective.

To make this smooth and effective transition happen, we will provide you with trained and supervised staff, a detailed audit plan at each phase of the audit, a detailed timeline, and regular communication on the audit status. We understand an audit can be a difficult time. It is time consuming to prepare all our audit requests while completing the daily tasks of an District official. Our mission is to make the audit process as easy as possible. We have a philosophy of helping our clients, answering their questions and providing detailed request to make the process smoother.



ATTACHMENTS

EDWARD A. ROSE, JR.
CERTIFIED PUBLIC ACCOUNTANT, P.C.
(LICENSED IN TEXAS, CALIFORNIA, & NEVADA)

ONE HARBOUR SQUARE
3027 MARINA BAY DRIVE, SUITE 208
LEAGUE CITY, TEXAS 77573

edrose@edroseattorneycpa.com

OFF: 713-581-6029
CELL: 760-580-7511
FAX: 832-201-9960

Report on the Firm's System of Quality Control

January 28, 2020

To: The Shareholders of CWDL, Certified Public Accountants and the Peer Review Committee of the California Society of Certified Public Accountants.

We have reviewed the system of quality control for the accounting and auditing practice of CWDL, Certified Public Accountants in effect for the year ended March 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

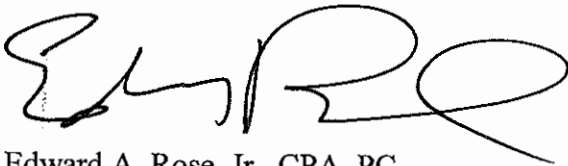
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CWDL, Certified Public Accountants in effect for the year ended March 31, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. **CWDL, Certified Public Accountants has received a rating of PASS.**

A handwritten signature in black ink, appearing to read 'E. A. Rose, Jr.', with a stylized flourish at the end.

Edward A. Rose, Jr., CPA, PC



Home

How It Works

Logout **Carolyn Higgins**

CSDA Board of Directors Election Ballot - Term 2021-2023; Seat C - Sierra Network

Please vote for your choice

Choose **one** of the following candidates:

- Pete Kampa*
- Scott Holbrook
- Patrick Larkin

Pete Kampa* [\[view details\]](#)

Scott Holbrook [\[view details\]](#)

Patrick Larkin [\[view details\]](#)

Continue

Cancel



2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Peter J. Kampa

District/Company: Groveland Community Services District

Title: General Manager

Elected/Appointed/Staff: Appointed/Staff General Manager

Length of Service with District: 2 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Mr. Kampa is an SDA, and attends annual conference, Leadership Academy, Legislative Action Days, and as many CSDA training events as possible. Mr. Kampa has served on the CSDA Board of Directors since 1998, with only a two year lapse

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

Mr. Kampa served on the California Rural Water Assn Board from 1995-1998, and on various ACWA committees and Task Forces from 2006 - 2013.

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Mr. Kampa led the effort to secure special district representation on the Tuolumne County LAFCO in 2019. He collaborates on many projects and initiatives in cooperation with the County of Tuolumne and the County Fire Chiefs Association, including fire and emergency preparedness planning

4. List civic organization involvement:

Leadership Tuolumne County, Tuolumne County Chamber of Commerce

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

Candidate's Statement
CSDA Board of Directors

I have proudly served on the Board of Directors for the California Special Districts Association (CSDA) since 1998, and I respectfully request your vote as I seek reelection for Region 2, Seat C this year. Since 1994 and while serving on the CSDA Board of Directors, I have also served as General Manager for special districts throughout California providing diverse services including water, wastewater, mosquito control, park and recreation, fire protection, road maintenance, solid waste, ambulance, library, street lighting and snow removal. I currently serve as General Manager of the Groveland and Copper Valley (previously Saddle Creek) Community Services Districts, both located in Region 2.

I am passionate about the value and competence of special districts as local service providers in rural areas. I believe that strong, engaged CSDA chapters and district participation on LAFCO are critical to advancing the mission and influence of CSDA. As a Board member, I will continue support for innovative and relevant member services, a diverse offering of educational opportunities and powerful legislative presence.

The value and influence of CSDA has grown exponentially in the last decade, much of which can be attributed to the member input network, leadership and competency of CSDA management and staff, supported by the solid governance dynamic of the current CSDA Board. I seek your vote and input as we continue to increase the effectiveness of CSDA in all we do.

I am running this term on behalf of the Groveland Community Services District Board of Directors, who unanimously supports and directs my active involvement in CSDA.



California Special
Districts Association

Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Scott Holbrook

District/Company: AUGVEN AREA RECREATION PARK District (ARD)

Title: Dean of the Board of Directors -

Elected Appointed/Staff: ELECTED

Length of Service with District: Been so long I forget... 20+

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

NO OFFICIAL INVOLVEMENT - I REGULARLY ATTEND TRAINING / CONFERENCES ; LOBBYING

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

NO

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

AUGVEN Economic Redevelopment, Vision 2020 Planning
Involvement with PLACER County Spouse ad hoc Committees

4. List civic organization involvement:

Past Member AUGVEN Exchange Club, Kiwanis, City
Involvement with Int'l Order of the Odd Fellows and others -

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.

I just wanted to reach out to my fellow members of the Sierra Network to ask for your vote to include me on the CSDA Board. I have over 20 years experience with the Auburn Rec. District, and have been very involved with CSDA training & lobbying. I am here to represent the members, I promise to be readily available and responsive to any requests, questions or otherwise. I strongly feel we can work together to maximize the CSDA resources, to relieve individual districts of time and financial resources to allow us to focus on our primary mission to serve our communities. I further feel we need to increase our voice and lobbying efforts to help reduce expensive mandates, that just do not make sense & further to protect the independence and fiscal viability of Special Districts. If you have any questions, feel free to reach out by phone or email. I thank you in advance for your vote and support, as always.... Keep Smilin' – Scott.



2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Patrick Larkin
District/Company: Cordova Recreation and Park District
Title: General Manager
Elected/Appointed/Staff: Staff
Length of Service with District: 3 years & 2 months

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Yes attend General Managers Summit,
Legislation Days, Special Districts Leadership Academy
& Annual Conference

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

California Parks & Recreation Society District 2
President and member for 22 years

3. List local government involvement (such as LAFCo, Association of Governments, etc.):
- _____
- _____

4. List civic organization involvement:

Rancho Cordova Chamber of Commerce Leadership program graduate

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**



2729 Prospect Park Drive, Suite 230
Rancho Cordova, CA 95670
(916) 842-3300

Patrick Larkin
General Manager
Cordova Recreation and Park District
Candidate Statement

The assets I would bring to the CSDA Board of Directors if elected, include having strong interpersonal communication and relationship building skills. I will work well with other Board members to set and achieve realistic goals that benefit the CSDA membership. I am an active listener, in that, I believe you can learn a lot more by listening than by speaking. I have a good sense of humor and enjoy working with high functioning teams. I am also a maximizer. I use this strength to take something good to something superb. I want to hear what the CSDA members want and need and plan to address those wants and needs to best serve as a Board Member representing the Sierra Network.

I enjoy and excel at building relationships with others which is the foundation of any successful organization. I am a good coach and mentor and enjoy developing people. I will use my leadership strengths to address any issues of concern to make the CSDA organization and membership stronger.

Thank you for your consideration

Twain Harte Community Services District Field operations report June 2020

Water

Service Orders: 15 consisting of leak checks, data logs register replacement.

Projects/ Field Operations Update:

- *1 service line leak.*
- *Well 3 is on line and pumping water into the water system 😊*

Sewer

	<i>Previous month</i>	<i>Year to Date Calendar</i>
<i>Lines Cleaned:</i>	<i>0 Ft</i>	<i>9,000 Ft</i>
<i>Lines Videoed:</i>	<i>0 FT</i>	<i>50 FT</i>

Service Orders: 6 consisting of customer lateral inspections and general questions.

Projects/ Field Operations:

- *The sewer system camera inspection is ongoing.*

Park and Recreation

Projects/ Field Operations Update:

- *New park bark was spread in the playground area*
- *New concrete curbs were poured to replace old broken curbs and a concrete slab was poured for the dumpster.*
- *Rubber material was installed around the merry-go-round.*

Year: 2020 THCSD Operations Manager Monthly Report

Month	*Treatment Plant (Gal)	Well #1 (Gal)	Well #2 (Gal)		**Total Recycled (Gal)	***Total Production (Gal)	2013 Total Production (Gal)	Percentage Conserved (%)	Rain (inches)	Snow (inches)
Jan	1,663,959	1,156,516	2,010,038	0	261,063	4,830,513	8,304,262	41.83%	0.72	7
Feb	1,506,960	1,129,663	2,019,731	0	177,163	4,656,354	5,836,362	20.22%	0.08	Trace
Mar	1,019,292	1,188,431	2,177,329	0	172,090	4,385,052	5,776,198	24.08%	7.32	8.4
Apr	2,487,376	1,198,525	1,359,793	0	256,516	5,045,694	6,737,931	25.12%	5.23	7
May	5,474,411	1,238,596	0	0	466,108	6,713,007	9,624,851	30.25%	2.98	0
Jun	6,854,002	1,176,488	0	44,640	425,706	8,030,490	11,912,958	32.59%	0.12	0
Jul						0	14,740,484	100.00%		
Aug						0	14,605,710	100.00%		
Sep						0	10,891,827	100.00%		
Oct						0	9,867,000	100.00%		
Nov						0	6,638,895	100.00%		
Dec						0	7,410,084	100.00%		
Total	19,006,000	7,088,219	7,566,891	44,640	1,758,646	33,661,110	112,346,562	70.04%	16.45	22.4



Twain Harte Community Services District

Fire Division



Monthly Operations Report

For June, 2020

INCIDENTS

- Monthly emergency call total: **30**
- Public Contacts/Non Fire Agency Assists total: **2**
- Please see attached statistics for incident response information

PERSONNEL

- **17** total on personnel roster
- Two Inters accepted seasonal positions
- One new reinstated Intern assigned to C shift
- Two new applicants in-processing
- Chief McNeal's last day worked is estimated at 7/19

EQUIPMENT AND APPARATUS

- All THFD fleet in service
- All SCBA flow tested
- All hose tested
- E721 on rest/maintenance cycle

FACILITIES

- Maintenance items pending at station to be completed in July
- Exploring option to plumb in Emergency Warning Horn to station air compressor

TRAINING PROGRAM: Staff completed over **140** hours of combined training during the month

- All members trained on new response protocols and PPE procedures to decrease possible exposure
- Individual shifts are completing requisite trainings

FINANCIAL

- Grant funded wildland PPE Items have arrived and are placed in service
- Grant application to be submitted for RIC cache, SCBA items and Thermal cameras

TUOLUMNE COUNTY CHIEF OFFICER'S ASSOCIATION

- Centralized PPE ordering system meeting demand
- Grand Jury Report requests further analysis of the current fire/emergency service delivery of entire County

FIRE PREVENTION PROGRAM/PUBLIC EDUCATION

- Green Waste Vouchers available by email
- THFD outreach through social media is making a positive impact

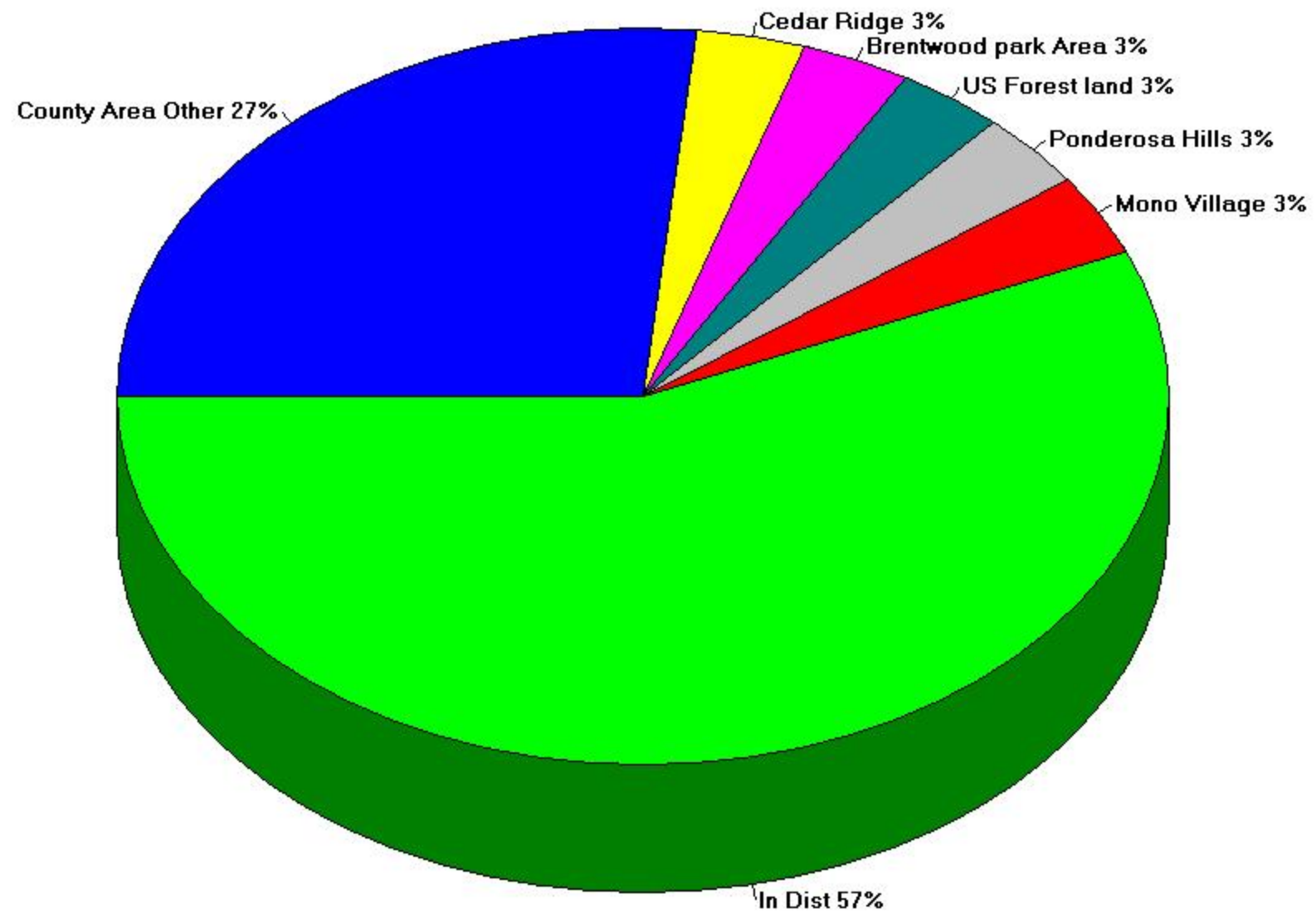
Twain Harte Fire

Incident Type Report (Summary)

**Alarm Date Between {06/01/2020} And
{06/30/2020}**

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
1 Fire				
131 Passenger vehicle fire	1	3.33%	\$0	0.00%
	1	3.33%	\$0	0.00%
3 Rescue & Emergency Medical Service Incident				
321 EMS call, excluding vehicle accident with injury	2	40.00%	\$0	0.00%
322 Motor vehicle accident with injuries	1	3.33%	\$0	0.00%
	13	43.33%	\$0	0.00%
4 Hazardous Condition (No Fire)				
445 Arcing, shorted electrical equipment	1	3.33%	\$0	0.00%
	1	3.33%	\$0	0.00%
5 Service Call				
510 Person in distress, Other	1	3.33%	\$0	0.00%
511 Lock-out	1	3.33%	\$0	0.00%
554 Assist invalid	1	3.33%	\$0	0.00%
	3	10.00%	\$0	0.00%
6 Good Intent Call				
600 Good intent call, Other	1	3.33%	\$0	0.00%
611 Dispatched & cancelled en route	5	16.67%	\$0	0.00%
	6	20.00%	\$0	0.00%
7 False Alarm & False Call				
700 False alarm or false call, Other	6	20.00%	\$0	0.00%
	6	20.00%	\$0	0.00%
Total Incident Count:	30		Total Est Loss:	\$0

Incidents by District
Alarm Date Between {06/01/2020} And {06/30/2020}





GENERAL MANAGER'S REPORT

July 8, 2020

Administration / Operations

- *Filing System and Intranet Development*
- *Fire Chief Recruitment/Interviews*
- *GM Objectives*
- *Water Ordinance*

Planning Projects

- *Sewer System Evaluation/Analysis – CCTV in process, but delayed due to COVID-19.*
- *Water System Hydraulic Model – In process. Anticipated completion in August.*

Capital Projects

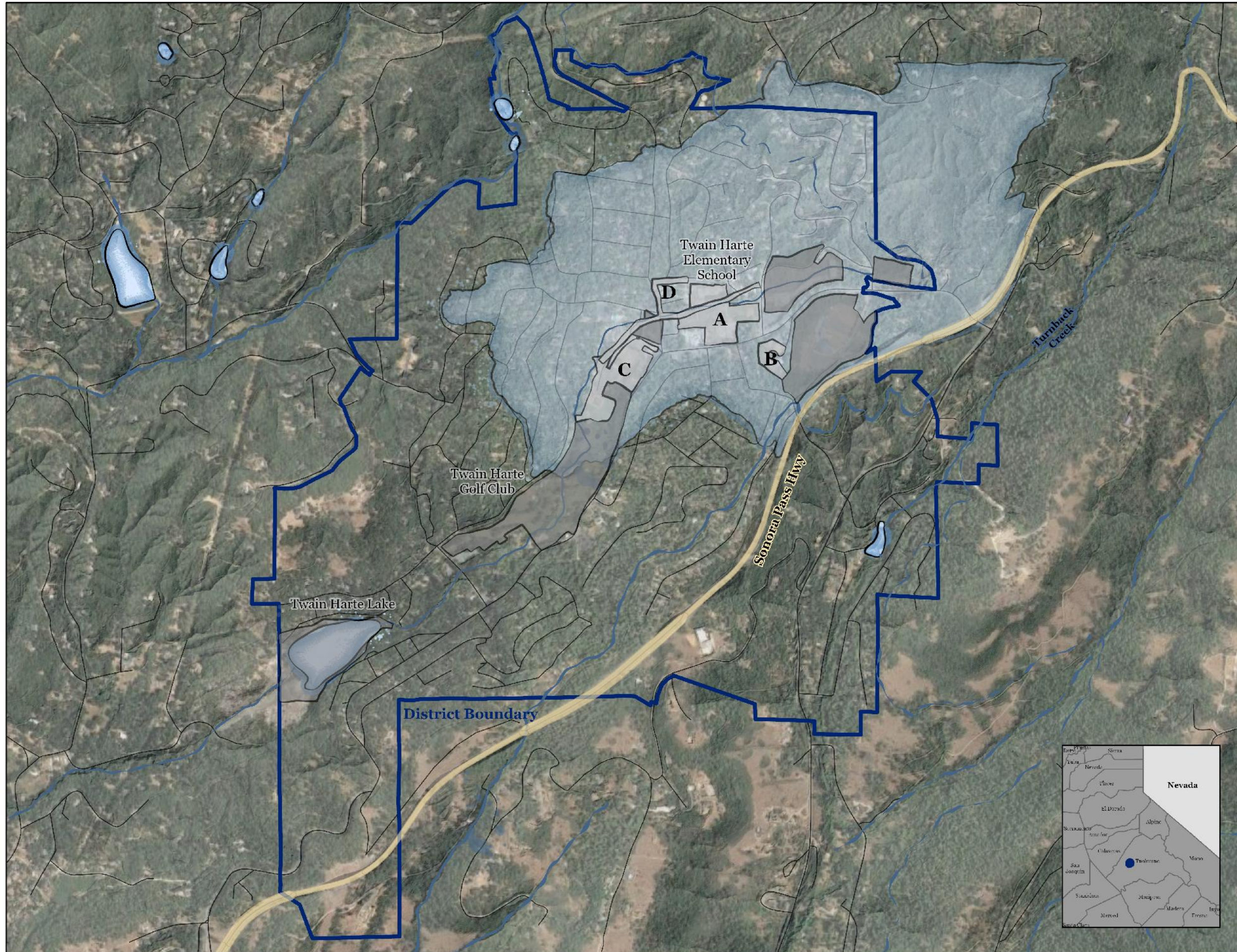
- *Well #3 (Sherwood Forest) – Online! Generator is the last thing to complete.*
- *Dogwood Bench Sewer Line Replacement – Construction to begin in next couple weeks.*
- *Jim Johnson Bocce Improvements – Bids are high. Working with low bid contractor.*
- *Water/Sewer Materials Bins – Anticipated completion in August.*
- *Vantage Pointe Equipment Building – Design complete. Initiating bids.*

Funding Opportunities

- *Prop 1 Stormwater Grant – TH Community Stormwater Enhancement (\$5,000,000)*
 - *Submitted Application / \$100M available / \$10M max / 10% match*
- *Prop 68 Per Capita Park Grant – Park revenue enhancement (\$177,952)*
- *SWRCB Water System Planning Grant – Analysis of Water System (\$500,000)*
 - *Funding Agreement expected by end of 2020*
- *Prop 68 Rural Recreation & Tourism Program – Twain Harte Meadows Park (\$2,500,000)*
 - *Opens Summer 2021 / \$23M available / \$3M max / No Match*

Meetings of Interest

- *Lawsuit Mediation – 7/7/20*
- *LAFCO Budget Meeting – 7/13/20*



**TH Community Stormwater Enhancement Project
Twain Harte, CA 95383**

CENTRAL SIERRA OFFICE 2020
18653 MAIN STREET
GROVELAND, CALIFORNIA 95321
WWW.WATERSHEDPROGRESSIVE.COM

Professional Stamp

- A-Twain Harte School Project
- B-Twain Harte CSD Office Project
- C-Twain Harte Meadows Park Project
- D-Twain Harte Storm Drain Rehabilitation Project

SCALE: 1:16,000

REVISION	DATE
1	
2	
3	

DESIGN BY: KCT

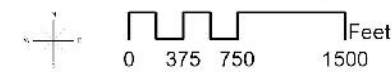
REVISION BY:

Project Boundary

Phase

- 1 (2020 SWRGP funding proposal)
- 2
- Project Drainage Area
- Riverine
- Freshwater Pond

NOT FOR CONSTRUCTION



GRANT PROGRAM

DETAILED APPLICATION BUDGET SUMMARY

Applicant: Twain Harte Community Services District

FAAST PIN: 46080

Project Title: Twain Harte Stormwater Enhancement Project

	Requested Grant	Local Match	Other Funding	Total	% Local Match
1. Direct Project Administration Costs	\$132,960	\$11,400	\$0	\$144,360	8%
2. Planning/Design/Engineering/ Environmental	\$248,884	\$346,860	\$0	\$595,744	58%
2.1 100% Plans & Specifications					
Twain Harte Meadows Park	\$63,800	\$0	\$0	\$63,800	
Twain Harte School	\$116,584	\$46,860	\$0	\$163,444	
Twain Harte Storm Drain Rehabilitation	\$18,750	\$0	\$0	\$18,750	
Twain Harte CSD Office	\$16,850	\$0	\$0	\$16,850	
2.2 Environmental/CEQA					
Twain Harte Meadows Park	\$3,500	\$0	\$0	\$3,500	
Twain Harte School	\$8,000	\$0	\$0	\$8,000	
Twain Harte Storm Drain Rehabilitation	\$1,500	\$0	\$0	\$1,500	
Twain Harte CSD Office	\$1,200	\$0	\$0	\$1,200	
2.3 Permitting					
Twain Harte Meadows Park	\$2,000	\$0	\$0	\$2,000	
Twain Harte School	\$14,000	\$0	\$0	\$14,000	
Twain Harte Storm Drain Rehabilitation	\$1,500	\$0	\$0	\$1,500	
Twain Harte CSD Office	\$1,200	\$0	\$0	\$1,200	
2.4 Land Acquisition					
Twain Harte Meadows Park	\$0	\$300,000	\$0	\$300,000	
3. Construction/Implementation	\$3,116,627	\$336,358	\$894,020	\$4,347,005	8%
3.1 Construction Administration					
Twain Harte Meadows Park	\$82,400	\$0	\$0	\$82,400	
Twain Harte School	\$108,736	\$0	\$0	\$108,736	
Twain Harte Storm Drain Rehabilitation	\$160,410	\$17,323	\$0	\$177,733	
Twain Harte CSD Office	\$4,800	\$0	\$0	\$4,800	
3.2 Construction Activities					
Twain Harte Meadows Park	\$947,385	\$98,204	\$894,020	\$1,939,609	
Twain Harte School	\$609,333	\$32,379	\$0	\$641,712	
Twain Harte Storm Drain Rehabilitation	\$1,057,063	\$117,451	\$0	\$1,174,515	
Twain Harte CSD Office	\$146,500	\$71,000	\$0	\$217,500	
4. Equipment (See * for purchases over \$5,000.)	\$0	\$0	\$0	\$0	0%
5. Monitoring/Performance	\$93,755	\$58,399	\$0	\$152,154	38%
6. Education/Outreach	\$156,506	\$33,462	\$0	\$189,969	18%
Grand Total:	\$3,748,732	\$786,480	\$894,020	\$5,429,232	14%

Other Funding Sources:

DWR Water Conservation Grant, Potential Prop 68 State Parks Grant



TWAIN HARTE STORMWATER COMMUNITY ENHANCEMENT PROJECT

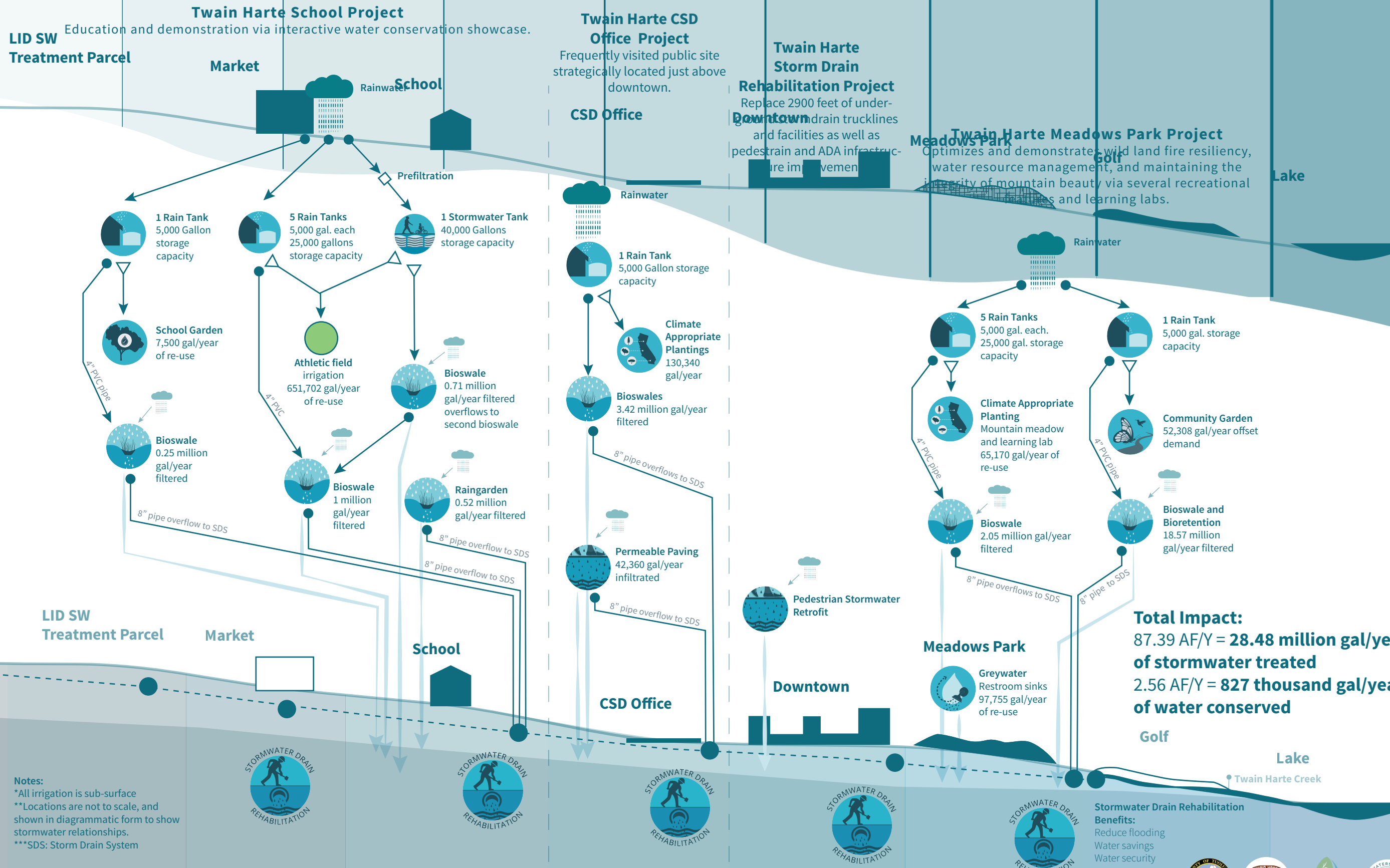
SWRCB SWGP Prop 1 2020
Attachment 4: Process Flow Schematic



Church Treatment Benefits Legend

PHASE 2

- Stormwater Treatment Benefits:**
 - Slow clean and treat stormwater
 - Heat reduction
 - Habitat creation
 - Healthy soils
- Community Garden Benefits:**
 - Education
 - Slow clean and treat stormwater
 - Heat reduction
 - Habitat creation
- Greywater Benefits:**
 - Water savings
 - Water security
 - Fire resilience
 - Healthy soils
- Rain tank Benefits:**
 - Reduce flooding
 - Water savings
 - Water security
 - Fire resilience
- Climate Appropriate Planting Benefits:**
 - Slow clean and treat stormwater
 - Heat reduction
 - Habitat creation
 - Healthy soils
- Bioswale Benefits:**
 - Slow clean and treat stormwater
 - Habitat creation
 - Healthy soils
- Permeable Paving Benefits:**
 - Reduce flooding
 - Reduce heat
 - Water security
 - Fire resilience



Total Impact:
87.39 AF/Y = 28.48 million gal/year of stormwater treated
2.56 AF/Y = 827 thousand gal/year of water conserved

Notes:
*All irrigation is sub-surface
**Locations are not to scale, and shown in diagrammatic form to show stormwater relationships.
***SDS: Storm Drain System

Legend:

- Filter to pump to 3/4" irrigation
- Groundwater recharge
- Phase 1 site
- Phase 2 site



TWAIN HARTE COMMUNITY - STORMWATER ENHANCEMENT PROJECT



WATERSHED PROGRESSIVE
 WWW.WATERSHEDPROGRESSIVE.COM
 209.732.0018
 CENTRAL SIERRA OFFICE
 1803 MAIN STREET
 GROVELAND, CALIFORNIA 95321
 OJAI OFFICE
 208 N. SIGNAL ST., SUITE 5
 OJAI, CALIFORNIA 93023

PROFESSIONAL STAMP

PROJECT TEAM

CONTRACTOR / DESIGNER

Watershed Progressive
 Central Sierra Office
 18653 Main Street
 Groveland, California 95321

Principal - Regina Hirsch

CLIENT

Twain Harte Community
 Twain Harte, California - 95383

PROJECT DATA SUMMARY

PHASE 1 - PROJECT AREA & WATER SAVINGS SUMMARY			
SITE	AREA (ACRES)	DRAINAGE AREA (ACRES)	WATER SUPPLY OFFSET (AFY)
TH MEADOWS PARK	1.0	78.2	0.21
TH PARKING LOT OFFICE BLDGS	2.3	3.8	5.52
TH SCHOOL	8.2	154.1	0.40
STORM DRAIN RETROFIT	0.3	371.2	-
TOTAL	11.7	607.2	6.1

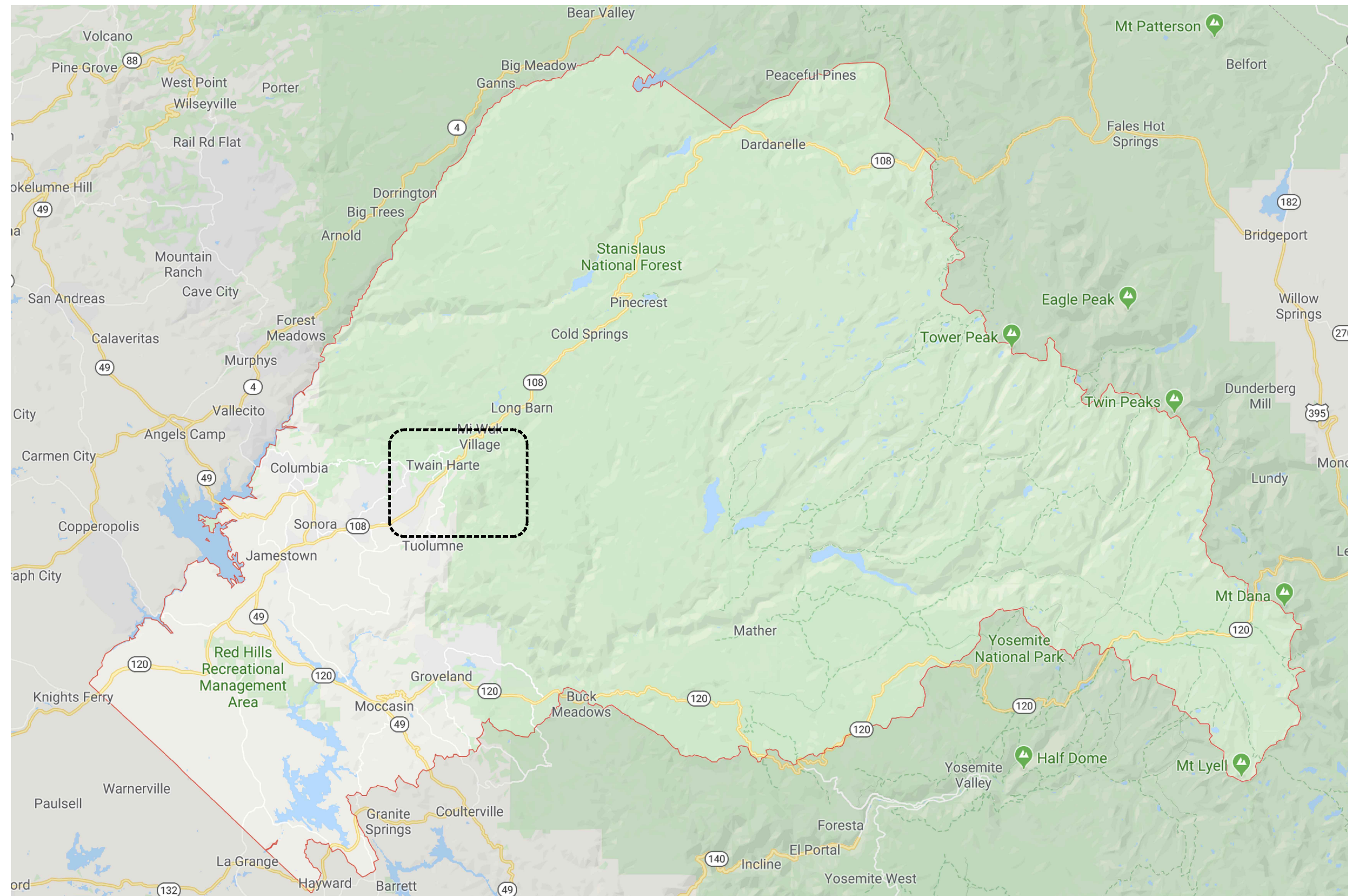
PROJECT SITE WATER COLLECTION SUMMARY			
WATER COLLECTION SYSTEM	TH SCHOOL	TH MEADOWS PARK	TH PARKING LOT OFFICE BLDGS
Rainwater (AFY)	2.1	0.2	0.4
<i>Design Storm - 85th percentile (AF/Event)</i>	3.1	2.0	0.0
Stormwater - Average Water Year (AFY)	12.1	63.0	15.7
Greywater (AFY)	-	0.03	-
Total Water Collection (AFY)	14.2	63.27	16.1

STORMWATER LID TREATMENTS			
SITE	SYSTEM	AREA (SQ.FT.)	STORMWATER / RAINWATER (AFY)
TH SCHOOL	(5) 5k gal tanks	565	2.06
	(1) 40k gal tank	706	4.73
	Bioswales	13,583	7.36
TH MEADOWS PARK	(7) 5k gal tanks	791	0.10
	(1) 5k gal tank	113	0.11
	Bioswales	32,687	63.03
TH PARKING LOT OFFICE BLDGS	(1) 5k gal tank	113	0.40
	Bioswales	5,151	9.93
	Raingarden	1,772	5.13
	Permeable Pavement	9,998	0.64

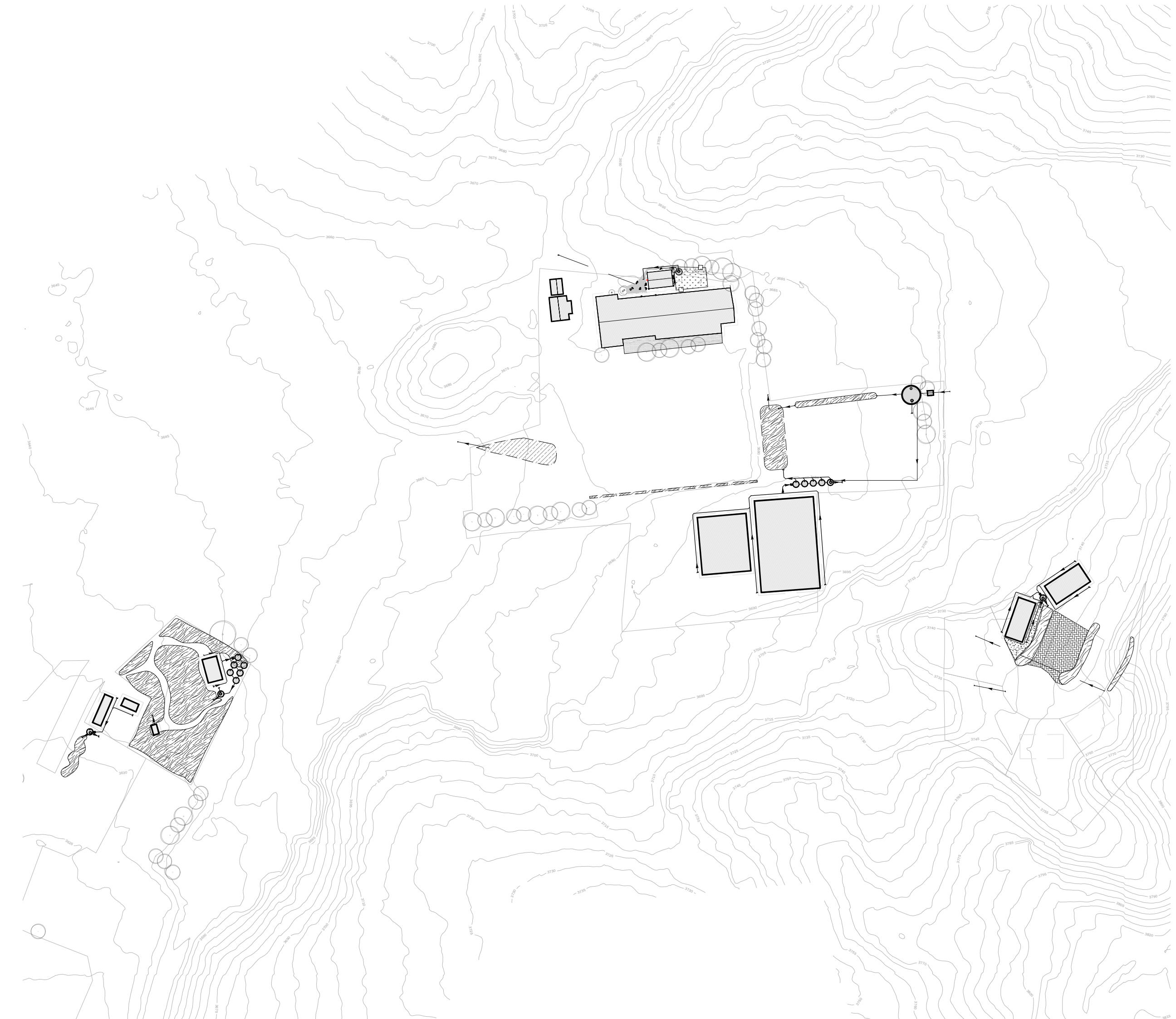
PROJECT SHEET INDEX

- W0.0 COVER SHEET
- W0.1 PROJECT SPECIFICATIONS + CODES + LEGEND
- W3.1 TWAIN HARTE ELEMENTARY
- W3.2 TWAIN HARTE PARKING LOT
- W3.3 TWAIN HARTE MEADOWS PARK
- W5.0 DETAILS
- W5.1 DETAILS
- W5.2 DETAILS
- W5.3 EQUIPMENT DETAILS

PROJECT SITE



GENERAL PROPERTY REGION / COUNTY MAP



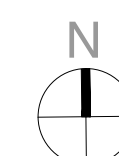
PROJECT SCOPE MAP

TWAIN HARTE COMMUNITY
 STORMWATER ENHANCEMENT PROJECT - PHASE 1

DATE:	07.02.20
PROJECT NO.	-
ISSUANCE	DATE
1 GRANT SUBMISSION	07.02.20
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6	-
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REVIEW BY:	-

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COVERSHEET



W0.0

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DESIGN CRITERIA:

TABLE 1101.8 SIZING OF HORIZONTAL RAINWATER PIPING (COMBINED SYSTEM)				
DESIGN RAINFALL RATE = 3 INCHES/HR				
SIZE OF PIPE	DESIGN SLOPE = 1/8-INCH/FOOT		DESIGN SLOPE = 1/4-INCH/FOOT	
	FLOW	MAXIMUM ALLOWABLE HORIZONTAL PROJECTED ROOF AREAS	FLOW	MAXIMUM ALLOWABLE HORIZONTAL PROJECTED ROOF AREAS
INCHES	GPM	SQ. FT.	GPM	SQ. FT.
3	34	1,096	48	1,546
4	78	2,506	110	3,533
6	222	7,133	314	10,066
8	478	15,330	677	21,733
10	860	27,600	1,214	38,950
12	1,384	44,400	1,953	62,600
15	2,473	79,333	3,491	112,000

TABLE D 101.1 MAXIMUM RATES OF RAINFALL FOR VARIOUS CITIES		
PROJECT REGION	STORM DRAINAGE	
	INCHES/HR	GPM/SQ.FT.
SAN FRANCISCO, CA	1.5	0.016

PIPE SIZING	
RECLAIMED WATER PIPING SYSTEM:	
BASIS OF DESIGN: 2016 CALIFORNIA PLUMBING CODE, APPENDIX A 'RECOMMENDED RULES FOR SIZING THE WATER SUPPLY SYSTEM'. PIPING SIZED ON 3 PSI/100 FT. DROP, VELOCITIES NOT TO EXCEED 8 FT./SEC.	
ROOF DRAIN/STORM DRAIN PIPING SYSTEM:	
BASIS OF DESIGN: 2016 CALIFORNIA PLUMBING CODE, CHAPTER 11, 'STORM DRAINAGE'. STORM DRAIN PIPING SIZED AT 1/8"/FT. SLOPE UNLESS OTHERWISE NOTED AND A RAINFALL RATE OF 1.5"/HR TRADITIONAL SYSTEM, 3"/HR FOR A COMBINED PRIMARY AND OVERFLOW SYSTEM.	

TABLE 1502.4: LOCATION OF GRAY WATER SYSTEM	
MINIMUM HORIZONTAL DISTANCE IN CLEAR REQUIRED FROM	SURFACE AND SUBSOIL IRRIGATION FIELD AND MULCH BASIN
BUILDING STRUCTURES	2
PROPERTY LINE ADJOINING PRIVATE PROPERTY	58
WATER SUPPLY WELLS	100
STREAMS AND LAKES	100
SEWAGE PITS OR CESSPOOLS	5
SEWAGE DISPOSAL FIELDS	46
SEPTIC TANKS	5
ON-SITE DOMESTIC WATER SERVICE LINE	0
PRESSURIZED PUBLIC WATER MAINS	10

TABLE 1501.5: RECOMMENDED MINIMUM ALTERNATE WATER SOURCE TESTING, INSPECTION, AND MAINTENANCE FREQUENCY	
DESCRIPTION	MINIMUM FREQUENCY
INSPECT AND CLEAN FILTERS SCREENS AND REPLACE WHERE NECESSARY	PER AHJ REQUIREMENTS OR EVERY 3 MONTHS
INSPECT AND VERIFY THAT DISINFECTION, FILTERS AND WATER QUALITY TREATMENT DEVICES AND SYSTEMS ARE OPERATIONAL AND MAINTAINING MIN. WATER QUALITY REQUIREMENTS	PER AHJ AND MANUFACTURER'S INSTRUCTIONS.
INSPECT PUMPS, VALVES, TANKS AND VERIFY OPERATION	PER AHJ OR AFTER INSTALLATION AND EVERY 12 MONTHS THEREAFTER.
CLEAR DEBRIS FROM AND INSPECT STORAGE TANKS, VERIFY OPERATION	
INSPECT CAUTION LABELS AND MARKINGS	
INSPECT AND MAINTAIN MULCH BASINS FOR GREYWATER IRRIGATION SYSTEMS	AS NEEDED TO MAINTAIN MULCH DEPTH AND PREVENT PONDING AND RUNOFF.

APPLICABLE CODES AND REGULATIONS

- CALIFORNIA PLUMBING CODE
- CALIFORNIA BUILDING CODE

EQUIPMENT:

PUMP SCHEDULE							
TAG NUMBER	DESCRIPTION	LOCATION	PERFORMANCE			MAKE, MODEL	QTY
			FLOW (GPM)	TOTAL DEVELOPED HEAD (FT)	POWER (HP TOTAL)		
PUMP-1	SUBMERSIBLE RW PUMP	REFER TO PLANS	TBD	TBD	1	SIMILAR TO: GRUNDFOS, SBA 3-45	6

RAINWATER TANK SCHEDULE					
TAG NUMBER	LOCATION	VOLUME (GROSS GAL.)	DIMENSIONS (DIA X H)	MAKE, MODEL	QTY
TANK-2	ELEMENTARY SCHOOL	40,000	33' 0" x 7' 6"	SIMILAR TO: PIONEER, 40,000 GAL PROVIDE WITH RING BEAM, SEE DETAILS	1

PIPE SCHEDULE				
SERVICE	PIPE TAG	SIZE	MATERIAL	ESTIMATED LENGTH
NON-POTABLE WATER SUPPLY	NPW	1-1/2"	COPPER: ASTM B88 HARD DRAWN COPPER TUBING, TYPE L, WROUGHT COPPER FITTINGS (150 PSI SERVICE), ANSI B16.22 SOLDERED JOINTS	500 FT
		2"	SCHEDULE 80 PVC: ASTM D1785	500 FT
RAINWATER/RW OVERFLOW CONVEYANCE	RW	3"	SCHEDULE 40 PVC: ASTM D1785.	200 FT
		4"		350 FT
		6"		200 FT
		8"		200 FT

EQUIPMENT SCHEDULE			
TAG NUMBER	LOCATION	DESCRIPTION	QTY
GT-1	GUTTER	RECTANGULAR STEEL GUTTER REFER TO PLANS FOR LENGTH, 5-INCH DIA.	REFER TO PLANS
FIL-1	(1) @ EACH TANK SYSTEM	RAINWATER SYSTEM PRE-FILTER SELF-CLEANING, HYDRAULIC JUMP, INTEGRATED SKIMMER, INLINE SIZE PER PLANS SIMILAR TO: PURAIN DN150	5
SI-1	TANK-2	SEDIMENT INTERCEPTOR CAST IN PLACE, PROVIDE WITH H-20 LOADING, MANWAY EXTENSIONS SIMILAR TO: JENSEN, 750 GALLONS	1
DV-1	MEADOWS GREYWATER SYSETM	3-WAY DVERTER VALVE 3", PVC SIMILAR TO: JANDY, PENTAIR	1
CO-1	GRAVITY RWS/WGW SYSTEMS, AS RQD	2-WAY CLEAN OUT COMBO TEE WITH THREAD ADAPTER AND PLUG SIMILAR TO: 2", ABS, CANPLAS	15

NON-POTABLE WATER SIGNAGE



PROJECT GENERAL NOTES:

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- B. ABOVE GROUND RAINWATER TANKS:
- C. EACH OUTLET SHALL BE MARKED 'CAUTION NON-POTABLE RAIN WATER, DO NOT DRINK' IN BLACK, CAPITAL LETTERING.
- D. RAINWATER PIPING SHALL BE MARKED 'CAUTION NON-POTABLE RAIN WATER, DO NOT DRINK' WITH THE INTERNATIONAL DO NOT DRINK SYMBOL OF A CIRCLED WATER GLASS WITH A DIAGONAL SLASH THROUGH IT, PER CPC REQUIREMENTS. REFER TO SAMPLE.
- E. TANKS INSTALLED ABOVEGROUND SHALL BE OF AN OPAQUE MATERIAL OR SHIELDED FROM SUNLIGHT
- F. RAINWATER TANKS MUST BE INSTALLED WITH A MEANS OF SUFFICIENT VENTING, DRAINING AND CLEANING, INCLUDING ACCESS FOR CLEANING/INSPECTION
- G. OVERFLOW SIZING SHALL MATCH OR EXCEED THE AREA OF ALL THE INFLOW PIPING. BACKFLOW PREVENTION FOR OVERFLOW SHALL BE EQUIPPED IF THE TANK DISCHARGES DIRECTLY TO THE STORM DRAIN SYSTEM
- H. ALL TANK INLETS, VENTS AND OVERFLOWS SHALL BE PROTECTED WITH A 1/16" OR SMALLER SCREEN
- I. TANK MARKING: TANKS SHALL BE PERMANENTLY MARKED WITH 'NON-POTABLE RAINWATER', PERSONNEL TANK ENTRANCES SHALL BE MARKED 'DANGER-CONFINED SPACE', PER CPC.
- J. RAINWATER PUMPS SERVING RAINWATER CATCHMENT SYSTEMS SHALL BE LISTED (APPROVED BY A LISTING AGENCY FOR EXPECTED USE)
- K. IF THE RAINWATER USE WITHIN A BUILDING EXCEEDS 80 PSI, A PRESSURE REDUCING VALVE SHALL BE INSTALLED TO REDUCE THE PRESSURE TO 80 PSI OR LESS
- L. ALL GUTTERS, ROOF DRAINS AND ASSOCIATED PIPING MUST COMPLY WITH RELEVANT CALIFORNIA BUILDING CODES
- M. RAINWATER TREATMENT DEVICES MUST PERFORM TO THE MINIMUM STANDARD DETERMINED BY THE AUTHORITY HAVING JURISDICTION
- N. ALL EQUIPMENT USED FOR RAINWATER QUALITY TREATMENT SHALL BE LISTED OR LABELED BY AN ACCREDITED LISTING AGENCY AND HAVE APPROVAL FOR THE INTENDED PURPOSE
- O. TANKS AND PIPING INSTALLED IN REGIONS KNOWN TO FREEZE MUST BE PROVIDED WITH APPROVED MEANS OF FREEZE PROTECTION. PROVIDE ABOVE GROUND PIPES WITH 1" INSULATION.
- P. RAINWATER CATCHMENT INFLOW PIPING OR CONVEYANCE PIPING MUST HAVE A 'DEBRIS EXCLUDER' INSTALLED TO PREVENT LEAVES, NEEDLES AND SEDIMENT FROM ENTERING THE TANK
- Q. PREVENTION DEVICES MUST BE SIZED CORRECTLY FOR THE SYSTEM, ACCESSIBLE, AND INSTALLED ACCORDING TO THE MANUFACTURER'S GUIDELINES
- R. RAINWATER SIGNS IN BUILDINGS MUST FOLLOW THE GUIDELINES OF SECTIONS CPC 1602.10.1 AND 1602.10.2 AND OTHER REQUIREMENTS IN THE CALIFORNIA BUILDING CODE
- S. INSPECTION: RAINWATER CATCHMENT SYSTEMS SHALL BE INSPECTED AND TESTED IN ACCORDANCE WITH CPC SECTIONS 1602.11.1 AND 1602.11.2.
- T. INSPECTION INCLUSIONS: RAINWATER CATCHMENT SYSTEMS SHALL BE INSPECTED AND TESTED IN ACCORDANCE WITH CODE PROVISIONS FOR TESTING OF POTABLE WATER SYSTEMS AND STORM DRAINAGE SYSTEMS. STORAGE TANKS SHALL BE FILLED WITH WATER TO THE OVERFLOW LINE FOR A PERIOD OF 24 HOURS AND DURING INSPECTION. SEAMS AND JOINTS SHALL BE EXPOSED DURING INSPECTION AND CHECKED FOR WATERTIGHT-NESS.
- U. TRENCHES WILL BE COVERED DURING END OF WORK DAY AND CROSSING BOARDS LAID EVERY 4 FEET DURING WORK DAY. TRENCHES TO BE FILLED IN AND SET PROPERLY.
- V. ALL ABOVE GROUND PIPES SHALL BE PROTECTED FROM HUMAN/ANIMAL TRAFFIC BEFORE, DURING AND AFTER INSTALLATION.
- W. DEVICES INSTALLED SHALL BE ANS/NSF APPROVED. ALL DEVICES SHOULD BE ACCOMPANIED WITH REFERENCE AND MAINTENANCE INSTRUCTIONS AS LISTED IN MAINTENANCE CONTRACT.
- X. "WET" PLUMBING PIPES/SYSTEMS SHALL BE DRAINED AFTER THE RAINY SEASON.
- Y. ALL NON -POTABLE WATER SUPPLY PIPES FROM RAINWATER TANKS AND PUMPS SHALL BE LABELED PER CPC, CH 16.
- Z. ALL GRAVITY PIPES SHALL BE INSTALLED AT 1/4"/1' SLOPE UNLESS OTHERWISE INDICATED.
- AA. ALL BURIED GRAVITY PIPES SHALL HAVE A MINIMUM OF 3" SAND OR PEA GRAVEL AS THEIR BASE.
- AB. ALL GRAVITY CONVEYANCE PIPES SHALL ENSURE WATER-TIGHT FITTINGS BY MEANS OF GLUE OR MANUFACTURER'S INSTRUCTIONS.
- AC. CONTRACTOR SHALL VERIFY ALL EXISTING UNDERGROUND UTILITY LOCATIONS PRIOR TO EXCAVATION.
- AD. GREYWATER SYSTEM INSTALLATION SHALL BE CONSIDERED A 'SIMPLE SYSTEM', DISCHARGING LESS THAN 250-GALLONS PER DAY, AS DEFINED IN SECTION 1502.1.2 OF THE CALIFORNIA PLUMBING CODE, CHAPTER 15 AND SHALL COMPLY WITH THE ENTIRETY OF THE CHAPTER. SECTIONS RELEVANT TO THE DESIGN, AS OUTLINED BELOW, SHALL BE VERIFIED FOR COMPLIANCE IN ACCORDANCE WITH THE AUTHORITY HAVING JURISDICTION (AHJ).
- AD.A. 1501.4: ALL SYSTEM COMPONENTS SHALL BE PROPERLY IDENTIFIED PER MANUFACTURER'S INSTRUCTIONS.
- AD.B. 1501.5: ALL SYSTEMS AND COMPONENTS SHALL BE INSPECTED AND MAINTAINED IN ACCORDANCE WITH MANUFACTURER'S RECOMMENDATION. WHERE NO RECOMMENDATIONS EXIST, REFER TO TABLE 1501.5, BELOW.
- AD.C. 1501.6: AN OPERATION MANUAL FOR THE SYSTEM AND COMPONENTS SHALL BE PROVIDED TO INCLUDE THE FOLLOWING TO THE SYSTEM OWNER. THE MANUAL SHALL REMAIN WITH THE BUILDING THROUGHOUT THE LIFE OF THE STRUCTURE.
- AD.C.A. A DIAGRAM OF THE SYSTEM, INSTRUCTIONS FOR OPERATING, MAINTAINING, TESTING, START UP, SHUTDOWN AND DEACTIVATING THE SYSTEM.
- AD.C.B. A METHOD OF CONTACT FOR THE MANUFACTURER.
- AD.D. 1501.14: ALL GREYWATER PIPING SHALL BE SIZED IN ACCORDANCE WITH CALIFORNIA PLUMBING CODE FOR SANITARY DRAINAGE AND VENTING.
- AD.E. 1502.1: HEALTH AND SAFETY CODE SECTION 1891.7 SHALL BE FOLLOWED UNLESS AN OTHERWISE MORE RESTRICTIVE STANDARD IS DETERMINED BY AHJ.
- AD.E.A. THREE-WAY DIVERTER VALVE SHALL BE PROVIDED WITH CLEAR LABEL INDICATING DIRECTION OF FLOW. DIVERTER VALVE SHALL BE READILY ACCESSIBLE.
- AD.E.B. THE DISCHARGE POINT FOR ANY GREYWATER PIPING WITHIN SUBSOIL IRRIGATION BASINS SHALL BE COVERED BY AT LEAST 2-INCHES OF MEDIA OR SHIELD TO MINIMIZE HUMAN CONTACT.
- AD.F. 1502.2: GREYWATER DRAINS SHALL BE PROVIDED WITH A BACKWATER VALVE AT THE POINT OF CONNECTION TO THE BUILDING SEWER SYSTEM AND BE ACCESSIBLE FOR INSPECTION AND MAINTENANCE.
- AD.G. 1502.4: THE LOCATION OF THE GREYWATER SYSTEM SHALL FOLLOW TABLE 1502.4 AS OUTLINED, BELOW.
- AD.H. 1502.8: GREYWATER SYSTEMS SHALL BE DESIGNED TO DISTRIBUTE THE TOTAL AMOUNT OF GREYWATER ON A DAILY BASIS PER SECTION 1502.8.1 OF 25 GALLONS OF GREYWATER PER PERSON PER DAY FOR SHOWERS. REFER TO BASIN CALCULATIONS AND SOIL TABLES FOR FULL DISCHARGE ASSUMPTIONS.
- AD.I. 1502.10: MULCH BASINS SHALL BE INSTALLED NOT LESS THAN 3 VERTICAL FEET OF THE HIGHEST KNOWN SEASONAL GROUNDWATER LEVEL. GROUNDWATER LEVELS SHALL BE REPORTED TO THE AHJ AS REQUIRED.
- AD.J. 1502.11: ALL MULCH BASINS HAVE BEEN DESIGNED TO BE USED AS A GREYWATER IRRIGATION DISCHARGE LOCATION IN ACCORDANCE WITH THE SOIL TYPE 'CLAY WITH CONSIDERABLE SAND OR GRAVEL' AND THEREFORE HAVE A MAXIMUM ABSORPTION CAPACITY OF 1.1 GAL/SQ.FT. OF IRRIGATION PER TABLE 1502.10.
- AD.K. 1503.7: ALL MECHANICAL EQUIPMENT, INCLUDING CONTROL VALVES, APPURTENANT TO RECYCLED WATER SUPPLY SYSTEMS SHALL BE PAINTED PURPLE OR COMPOSED OF PURPLE MATERIAL MATCHING PANTONE COLOR NO. 512, 522C OR EQUIVALENT. RECYCLED WATER SUPPLY SYSTEMS SHALL BE IDENTIFIED AND PERMANENTLY MARKED WITH CLEARLY VISIBLE BLACK UPPERCASE LETTERING ON PURPLE BACKGROUND. FOR EITHER MATERIAL, THE TAPE OR PIPE SHALL BE INSTALLED SO THE WORDING IS CLEARLY VISIBLE AND SHALL BE FIELD OR FACTORY MARKED AS FOLLOWS, EVERY 5-FEET: "CAUTION: NONPOTABLE RECYCLED WATER, DO NOT DRINK".
- AE. ALL VALVES AND DEVICES SHALL BE ANS/NSF APPROVED, ACCOMPANIED WITH REFERENCE AND MAINTENANCE INSTRUCTIONS AS LISTED IN THE PROVIDED MAINTENANCE CONTRACT.
- AF. GREYWATER DISPERSAL CALCULATIONS AND ASSUMPTIONS AS WELL AS BASIN DETAILS FOR BASIN SIZING SHALL BE PROVIDED PRIOR TO INSTALLATION.
- AG. ALL NEW AND EXISTING PLANTS AND TREES HAVE BEEN SHOWN TO REPRESENT ROUGH/RELATIVE LOCATIONS AND ARE DIAGRAMMATIC. FOR ACCURATE REPRESENTATION OF PLANTS, REFER TO PLANTING DRAWINGS (WHERE PROVIDED)
- AH. PLANTS AND TREES ARE EXISTING UNLESS INDICATED OTHERWISE



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PROFESSIONAL STAMP

**TWAIN HART E COMMUNITY
STORMWATER ENHANCEMENT PROJECT - PHASE 1**

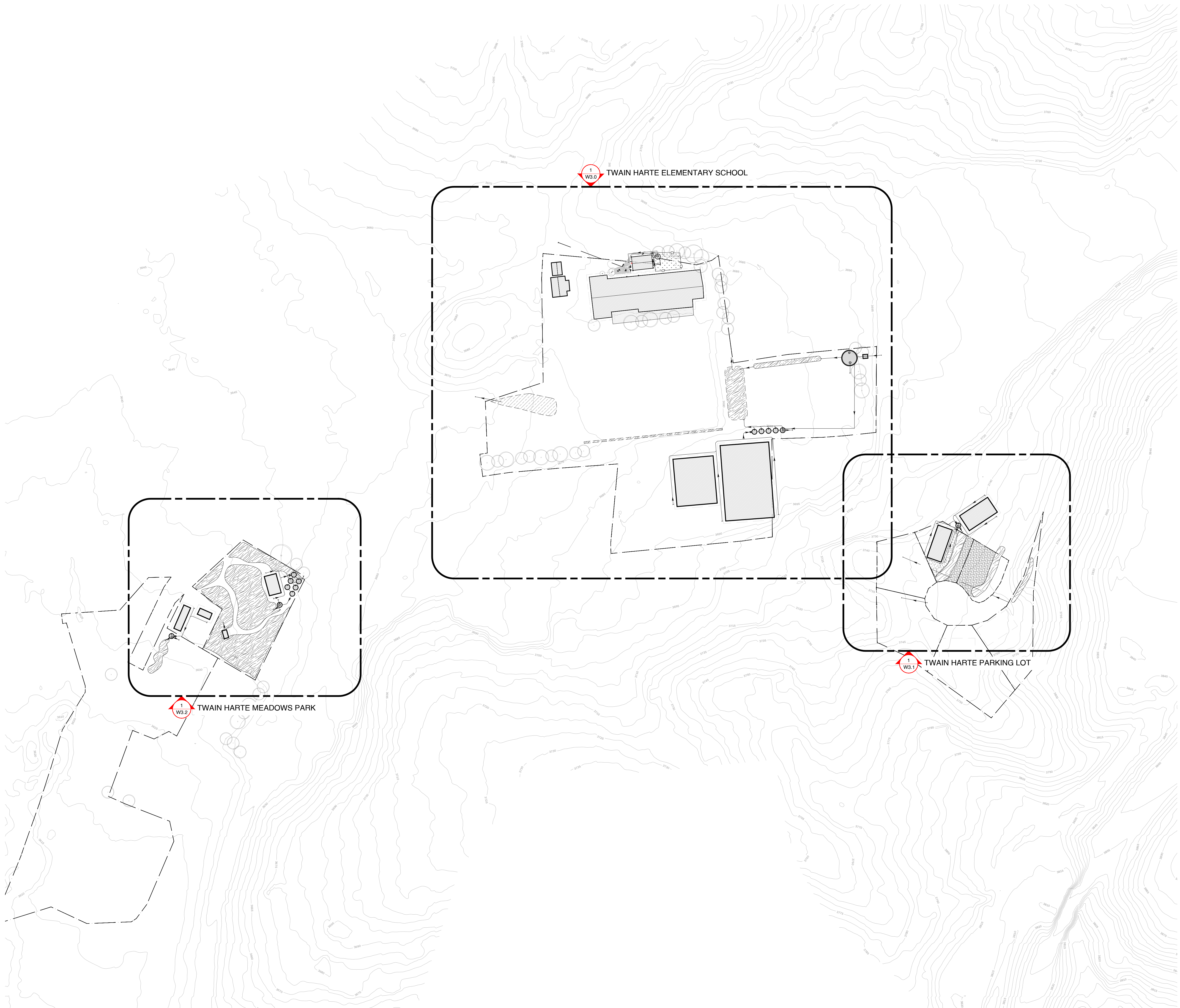
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PROJECT SPECIFICATIONS CODES LEGEND

W0.1

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- D. 811 - KNOW WHAT'S BELOW - CALL BEFORE YOU DIG

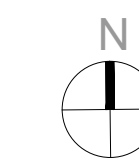
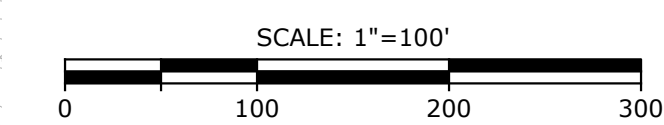


**Know what's below.
Call before you dig.**

SHEET NOTES:

LEGEND

- PARCEL BOUNDARY
- EXISTING LANDSCAPE
- MINIMUM SETBACK LINE
- CONTOURS
- (RW) RAINWATER CONVEYANCE
- (NPW) NON-POTABLE WATER
- ⊙ PUMP
- DIRECTION OF FLOW
- PIPE CONTINUATION
- ▭ EXISTING BUILDING
- ▨ BIOSWALE
- ▨ VEGETATED BIOSWALE
- ⊙ RAINWATER TANK
- ▭ PERMEABLE PAVEMENT PARKING
- ▭ RAIN GARDEN
- ▭ FILTRATION EQUIPMENT



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TWAIN HART COMMUNITY
STORMWATER ENHANCEMENT PROJECT - PHASE 1

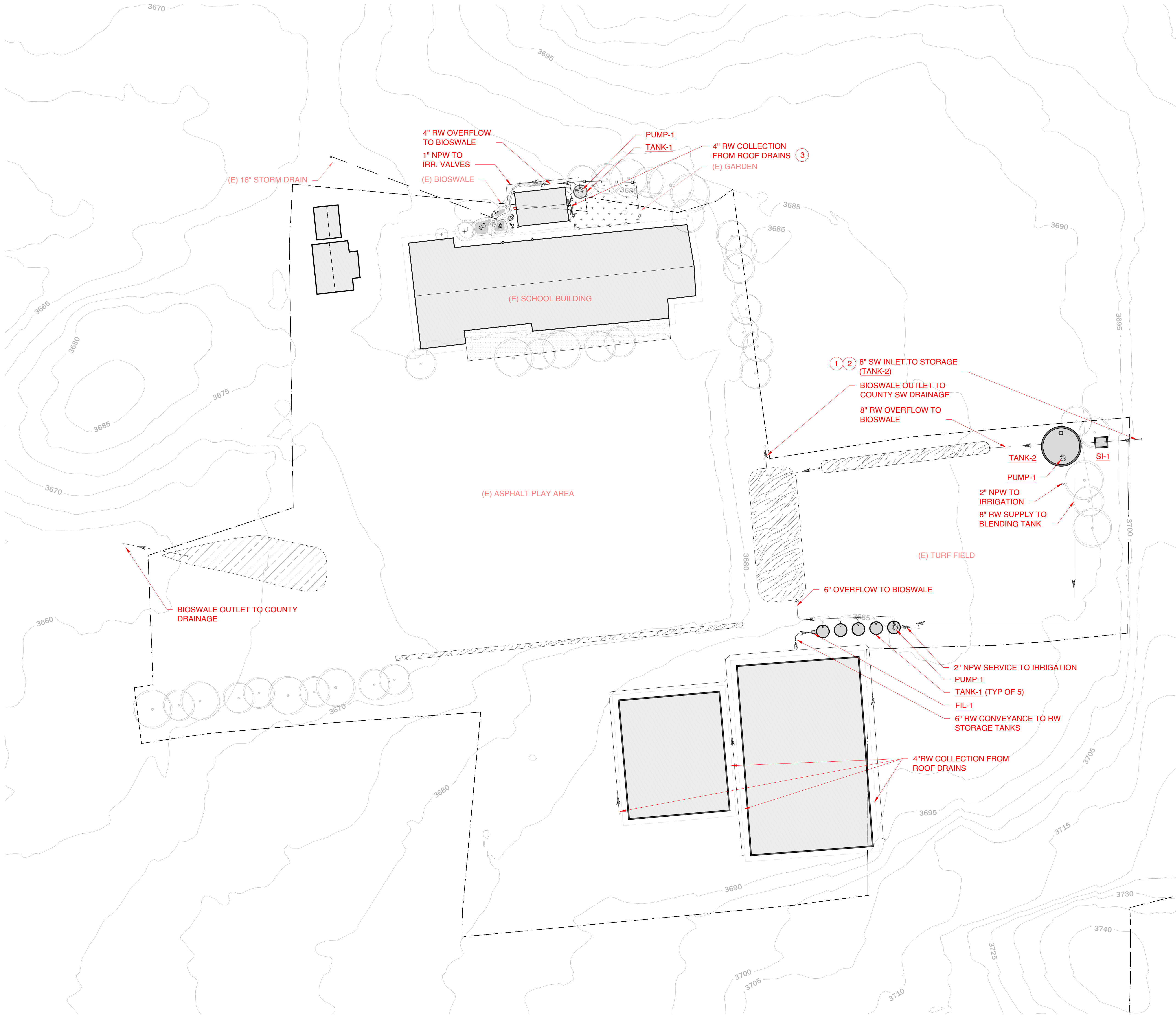
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OVERALL SITE PLAN

W2.0

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SHEET NOTES:

- 1. PROVIDE BELOW GRADE, PRE-FILTRATION / SEDIMENT INTERCEPTOR (SI-1) UPSTREAM OF TANK INLET. PROVIDE MANHOLE/ACCESS FOR MAINTENANCE. REFER TO DETAILS AND SCHEDULES FOR INFORMATION.
- 2. SYSTEM COLLECTION INCLUDES STORMWATER RUNOFF FROM UPSTREAM MARKET. MARKET STORMWATER PLAN TO BE DEVELOPED IN PHASE 2.
- 3. PROVIDE FIRST FLUSH DEVICES AT EACH DOWNSPOUT (TYP OF 2) AS MEANS OF PRE-FILTRATION TO RW STORAGE TANK. REFER TO DETAILS FOR FIRST FLUSH INFORMATION.
- 4. ALL BIOSWALES WILL BE PROVIDED WITH NATIVE, CLIMATE APPROPRIATE POLLINATOR PLANTS.

LEGEND

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- ▭ PERMEABLE PAVEMENT PARKING
- ▨ RAIN GARDEN
- ▭ FILTRATION EQUIPMENT



TWAIN HARTE COMMUNITY STORMWATER ENHANCEMENT PROJECT - PHASE 1

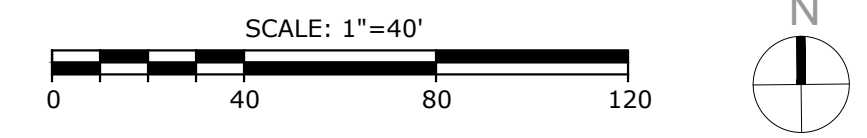
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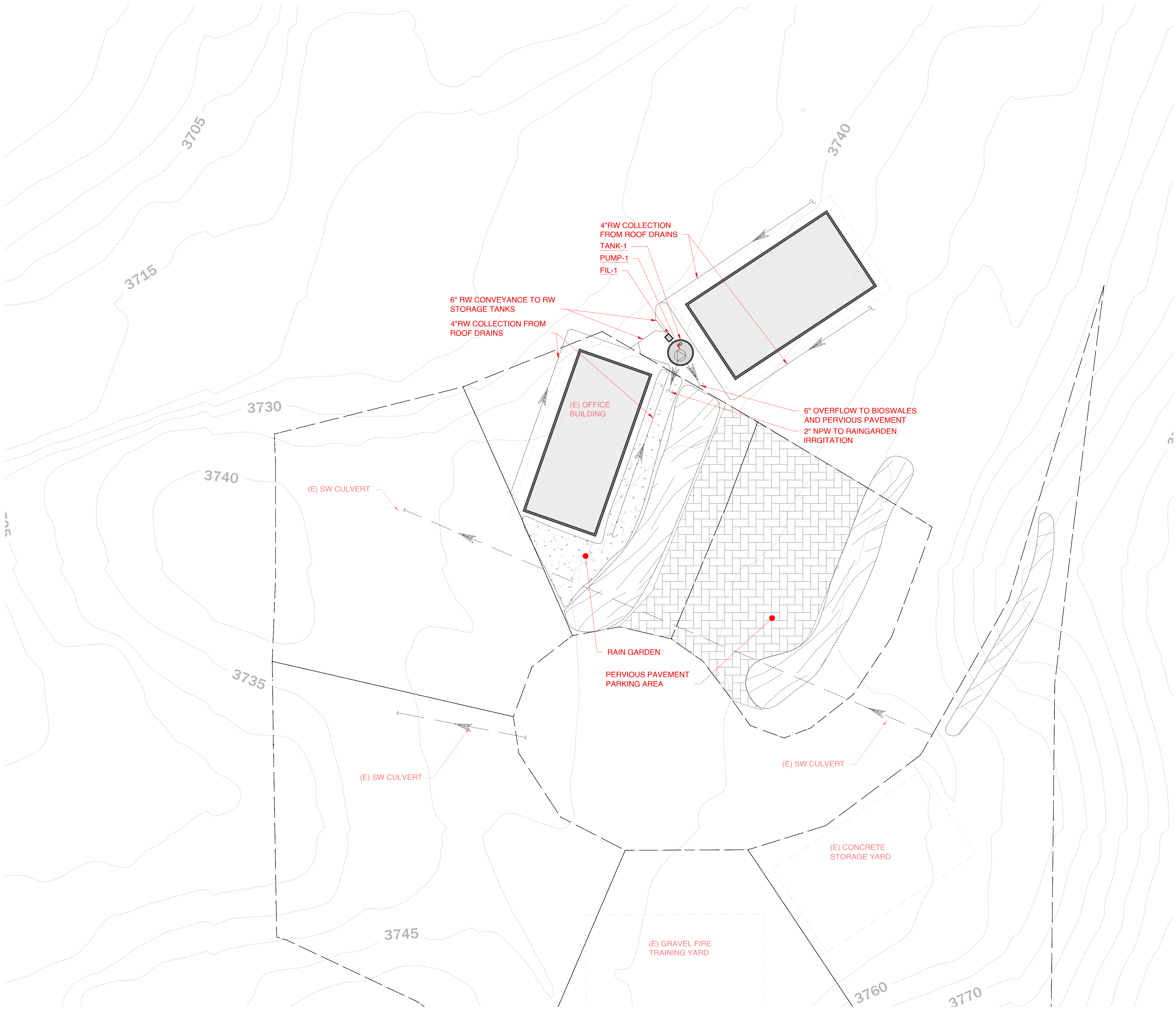
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TWAIN HARTE ELEMENTARY

W3.0

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LEGEND

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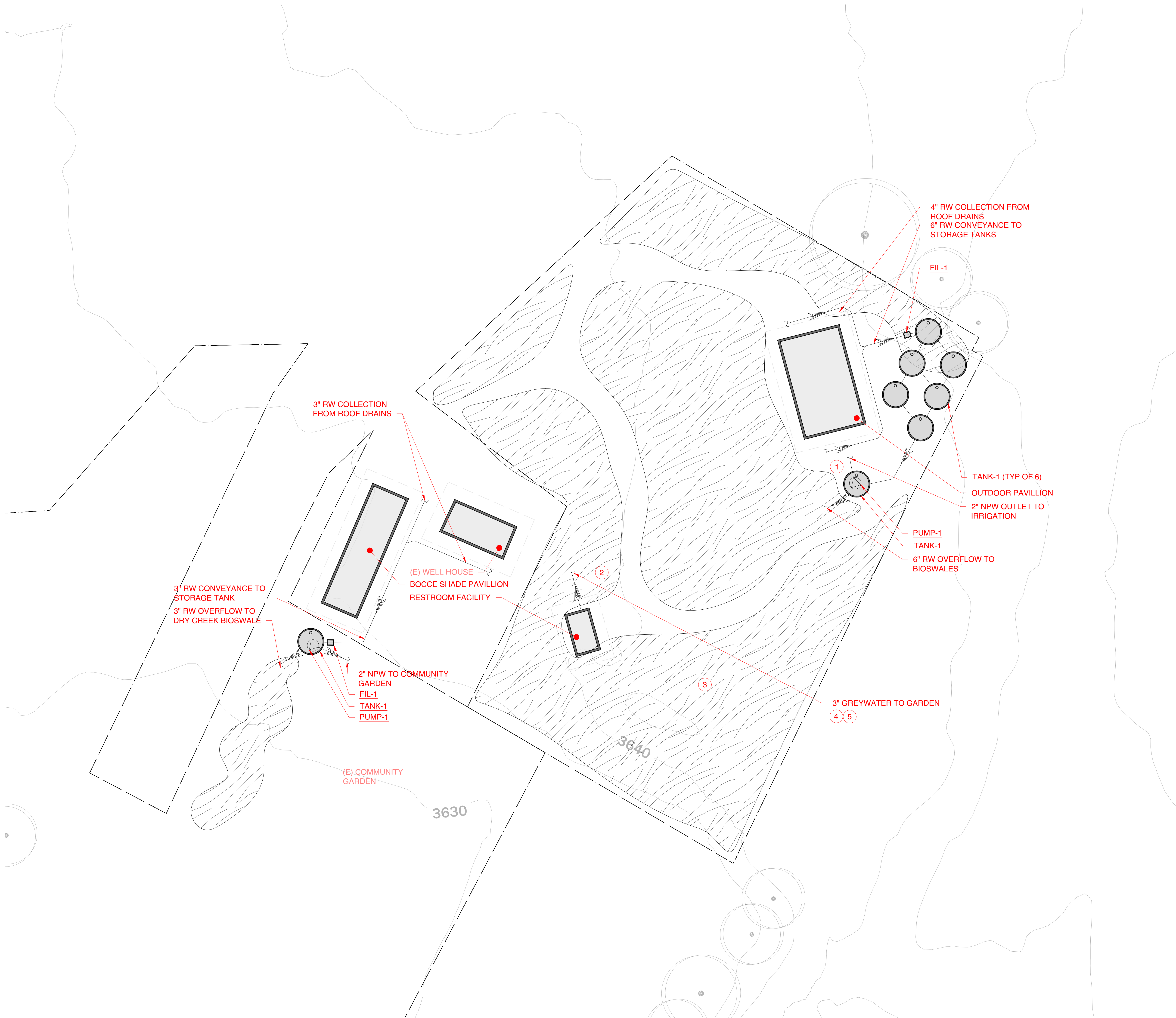
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**TWAIN HART COMMUNITY
PARKING LOT**

W3.1

IN-WORK DRAFT
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GENERAL NOTES:

- A. THE DRAWINGS ARE DIAGRAMMATIC IN NATURE AND ARE CREATED TO REPRESENT THE CONCEPTS AS ASSOCIATED WITH ON-SITE WATER REUSE AND STORM WATER MANAGEMENT / BASIN INSTALLATIONS. FOR ALL SITE DIMENSIONS AND EXACT RELATIVE LOCATIONS, FIELD CONDITION AS-BUILTS SHOULD BE REQUESTED FROM THE PROPERTY OWNER.
- B. REFER TO COVER SHEET FOR LEGEND AND ABBREVIATIONS.
- C. ALL EXISTING TANKS, PIPING, AND ELECTRICAL WORK WILL BE AVOIDED AND PROTECTED WHEN NECESSARY THROUGHOUT CONSTRUCTION.
- D. 811 - KNOW WHAT'S BELOW - CALL BEFORE YOU DIG

SHEET NOTES:

- 1. RAINWATER LEARNING LAB AREA. SIGNAGE TO BE PROVIDED AS PART OF SCOPE
- 2. GREYWATER LEARNING LAB AREA. SIGNAGE TO BE PROVIDED AS PART OF SCOPE
- 3. STORMWATER LEARNING LAB AREA. SIGNAGE TO BE PROVIDED AS PART OF SCOPE.
- 4. PROVIDE 3-WAY DIVERTER VALVE (DV-1) ON GREYWATER PIPE DOWNSTREAM OF FINAL GREYWATER FIXTURE CONNECTION AND UPSTREAM OF SANITARY WASTE POINT OF CONNECTION. PROVIDE BACKWATER VALVE DOWNSTREAM OF DIVERTER VALVE ON THE SANITARY WASTE MAIN, PER CPC RQMTS.
- 5. PROVIDE 2-WAY CLEANOUT (CO-1) ON GREYWATER PIPE AT GRADE IMMEDIATELY UPON PIPE EXIT OF THE BUILDING, PER CPC RQMTS.
- 6. ALL BIOSWALES WILL BE PROVIDED WITH NATIVE, CLIMATE APPROPRIATE POLLINATOR PLANTS.

LEGEND

- PARCEL BOUNDARY
- EXISTING LANDSCAPE
- MINIMUM SETBACK LINE
- CONTOURS
- (RW) RAINWATER CONVEYANCE
- (NPW) NON-POTABLE WATER
- ⊙ PUMP
- DIRECTION OF FLOW
- PIPE CONTINUATION
- ▭ EXISTING BUILDING
- ▨ BIOSWALE
- ▨ VEGETATED BIOSWALE (6)
- RAINWATER TANK
- ▧ PERMEABLE PAVEMENT PARKING
- ▧ RAIN GARDEN
- ⊠ FILTRATION EQUIPMENT



**TWAIN HART COMMUNITY
STORMWATER ENHANCEMENT PROJECT - PHASE 1**

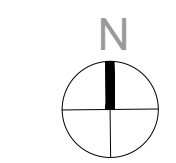
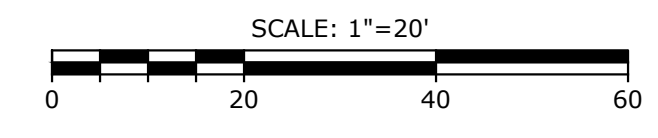
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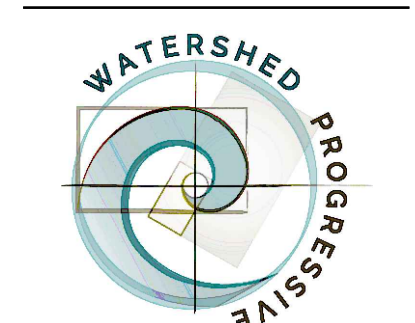
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TWAIN HART - MEADOWS PARK

W3.2

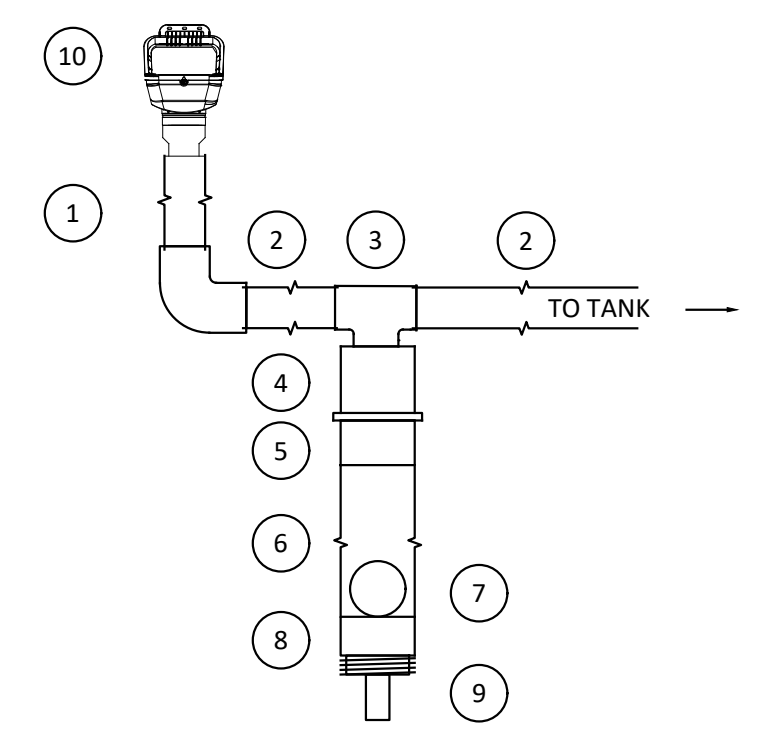
IN-WORK DRAFT
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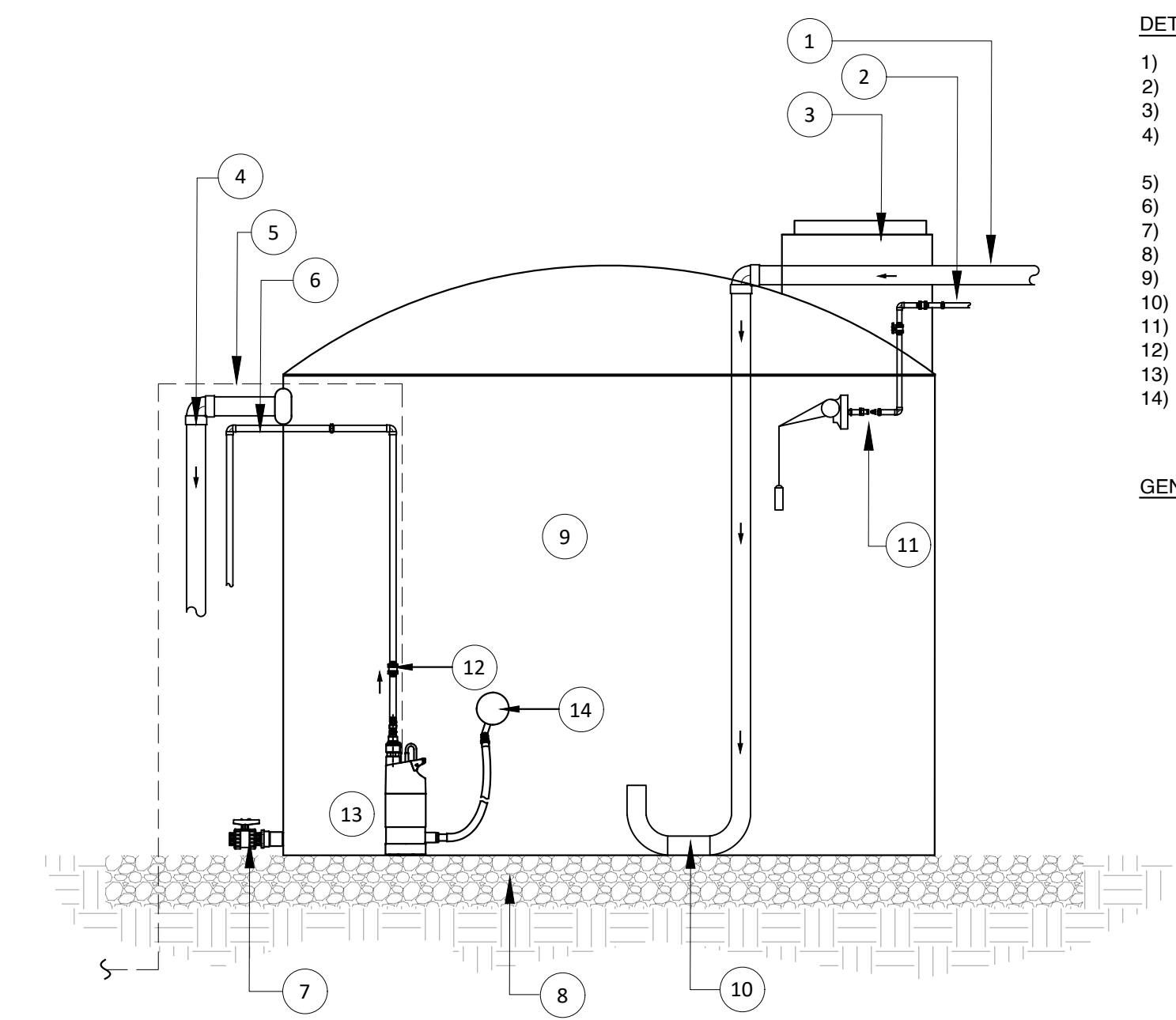
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PROFESSIONAL STAMP



- DETAIL NOTES:**
- 3" PVC Leader pipe
 - 3" PVC Pipe
 - 3" PVC tee
 - 2"-3" Bushing
 - 3" PVC Coupler
 - 60" length of 3" PVC w/ stopper ball diameter >2", <2.75"
 - 3" PVC FTA
 - 3"-1" Bushing MPT x FPT
 - Threaded slow release valve (Typ.)
 - Leaf Guard
- GENERAL NOTES:**
- Materials fastened with two wall straps.
 - Assembly is of Typ. First Flush unit.
 - Alternate: use approved monolithic assembly.
 - Alternate: use approved Mozzie Stoppa overflow screen.

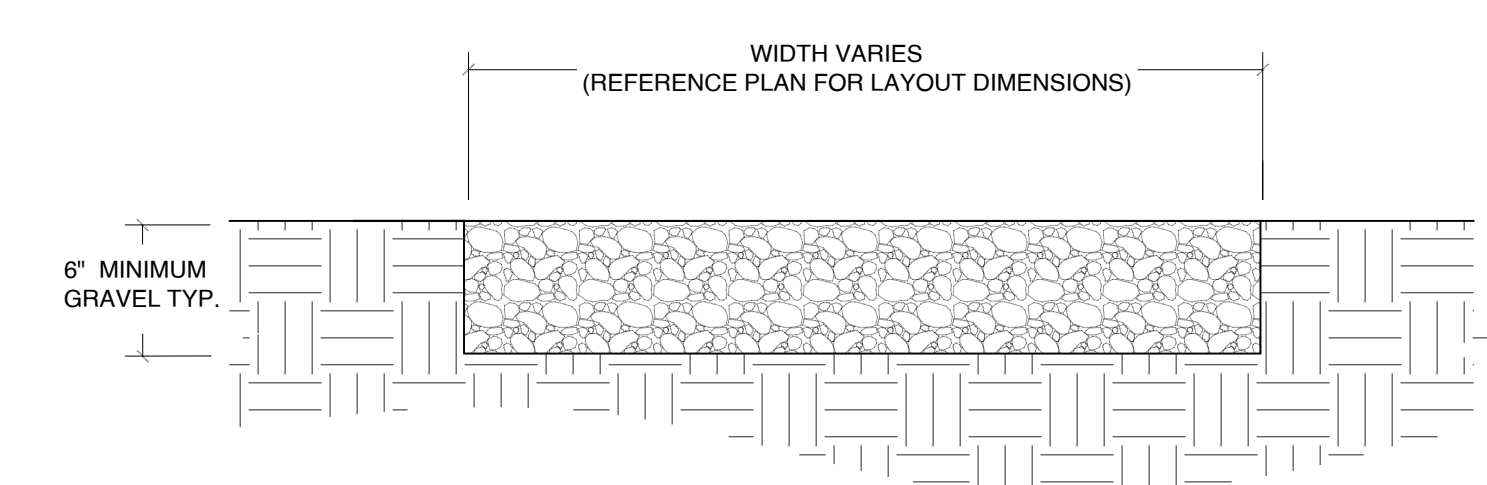
1 FIRST FLUSH ASSEMBLY DETAIL (TYP.)
(N.T.S)



- DETAIL NOTES:**
- Incoming rainwater from F.F. assembly
 - Incoming makeup municipal water
 - 24" manway access lid / venting
 - Cistern overflow w/ Mozzie Stoppa assembly to bio-swale.
 - 120-VAC pump cable to outdoor electrical outlet
 - 1" line to irrigation valve(s)
 - Rainwater cistern manifold
 - Rainwater cistern gravel pad
 - 5,000-gal. rainwater cistern
 - Calming inlet
 - Municipal makeup water assembly
 - 1" check valve
 - Grundfos submersible pump (SBA-3-45)
 - Floating intake valve w/ sediment screen
- GENERAL NOTES:**

2 RAINWATER CISTERN COMPONENTS
(N.T.S)

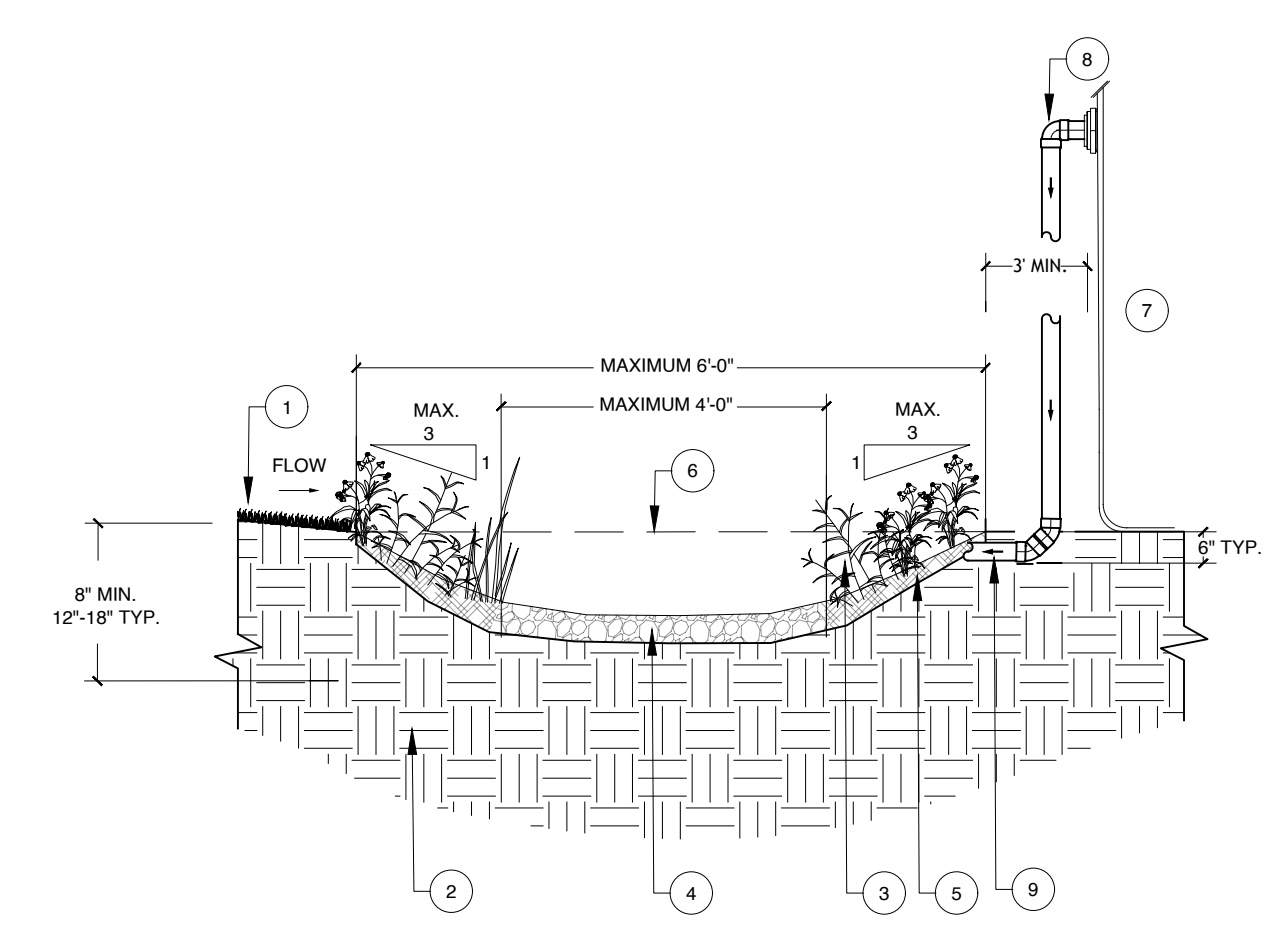
- DETAIL NOTES:**
- LEVELED & COMPACTED SUB GRADE
 - 6" COMPACTED GRAVEL BASE
- GENERAL NOTES:**
- ENSURE SUB GRADE IS WELL COMPACTED AND LEVEL.
 - REFERENCE SITE PLAN RW103 FOR PAD DIMENSIONS & LAYOUT.
 - RAINWATER CISTERN PAD LAYOUT AND DIMENSIONS TO BE STAKED OUT AND VERIFIED PRIOR TO GRAVEL BASE FILL & COMPACTION.
 - INSTALL RETAINING WALL BLOCKS TO ENSURE GRAVEL BASE REMAINS CONTAINED.



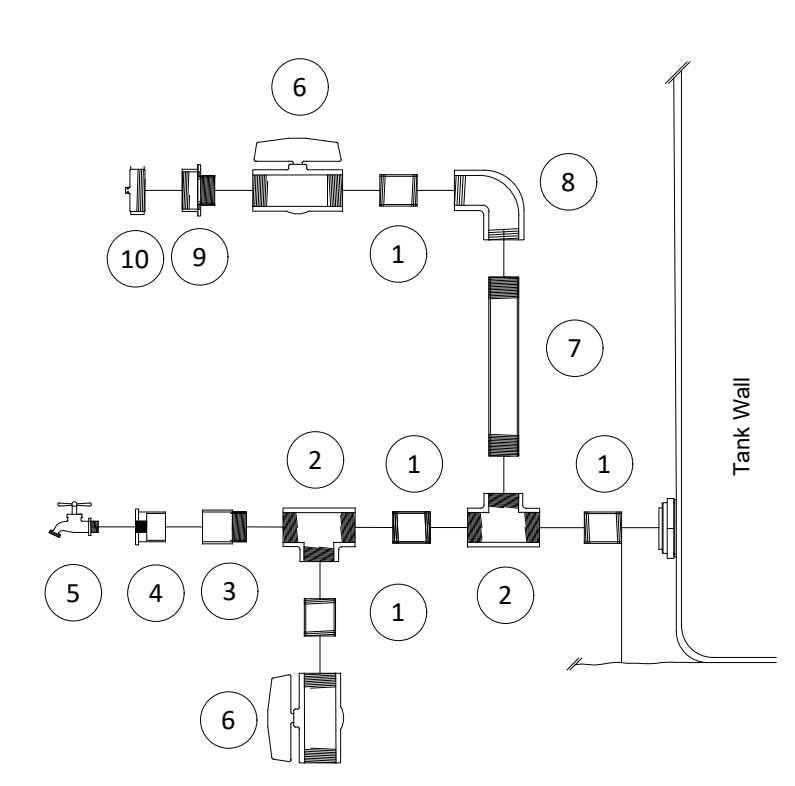
3 RAINWATER CISTERN PAD DETAIL
(N.T.S)

- DETAIL NOTES:**
- (E) Grade - adjacent surfaces may vary
 - Un-compacted sub grade
 - Native swale basin plants - Reference planting plan
 - Gravel / river rock , 3-4" depth (maximum of 6")
 - Mulch, 3-4" depth (maximum of 6")
 - Fill line
 - Rainwater cistern side wall
 - Rainwater overflow conveyance pipe
 - Rainwater overflow into bio-swale

- GENERAL NOTES:**
- Bio-swale alignment may be straight or meandering, depending on available space.
 - Trees and shrubs should be located an appropriate distance from the swale based on species' tolerance of saturated soil conditions.
 - Use of gravel / river rock /mulch and swale depths to be verified on-site.
 - Spot amend plants with a mix of compost and native soil.
 - Maximum 3:1 slope

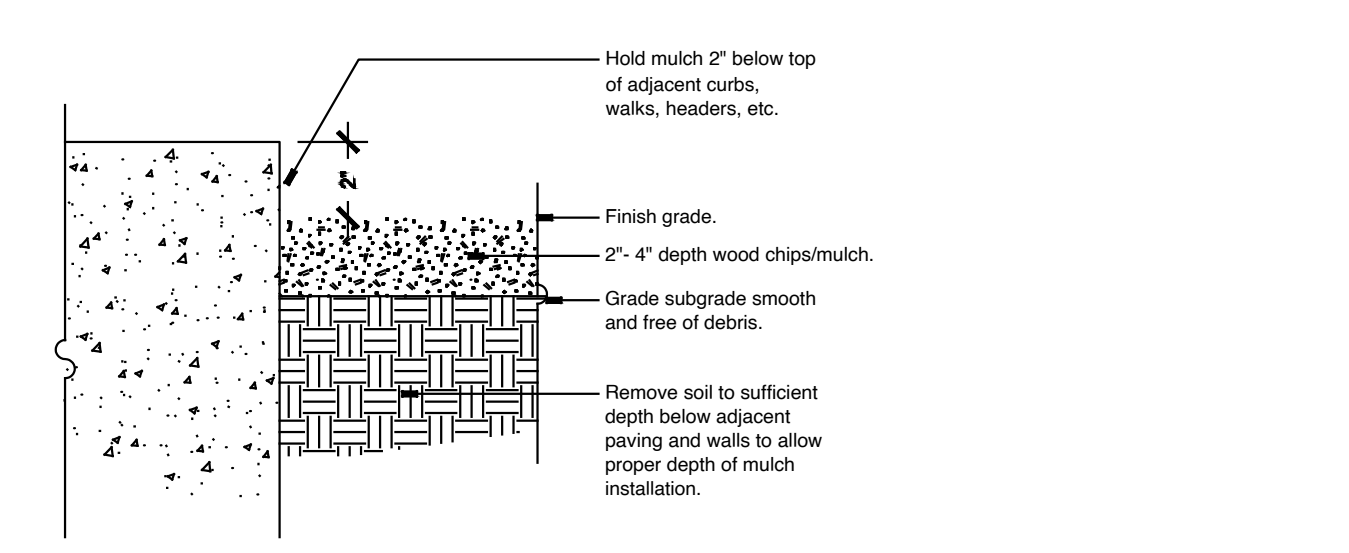


5 BIO-SWALE + RAINWATER OVERFLOW DISCHARGE (TYP.)
(N.T.S)



- DETAIL NOTES:**
- 2", 2.5" long PVC threaded nipple
 - 2" PVC SCH 40 Tee, FPT x FPT x FPT
 - 2" PVC SCH 40 male thread adapter
 - 2" -> 3/4" adapter bushing, 2" MPS x 3/2" FPT
 - 3/4" brass hose bit, MPT
 - 2" PVC SCH. 40 ball valve FPT x FPT
 - 2", 12"L PVC SCH. 40 threaded nipple
 - 2" PVC SCH. 40 90 Elbow, FPT x FPT
 - 2.5" NHT -> 2" MPT brass threaded adapter
 - 2.5" brass fire cap, FHT
- GENERAL NOTES:**
- Supporting block shall be placed below outflow to provide pipe support.

4 RAINWATER CISTERN MANIFOLD
(N.T.S)



6 WOOD CHIPS / MULCH
(N.T.S)

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 STORMWATER ENHANCEMENT PROJECT - PHASE 1

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DETAILS

W5.0

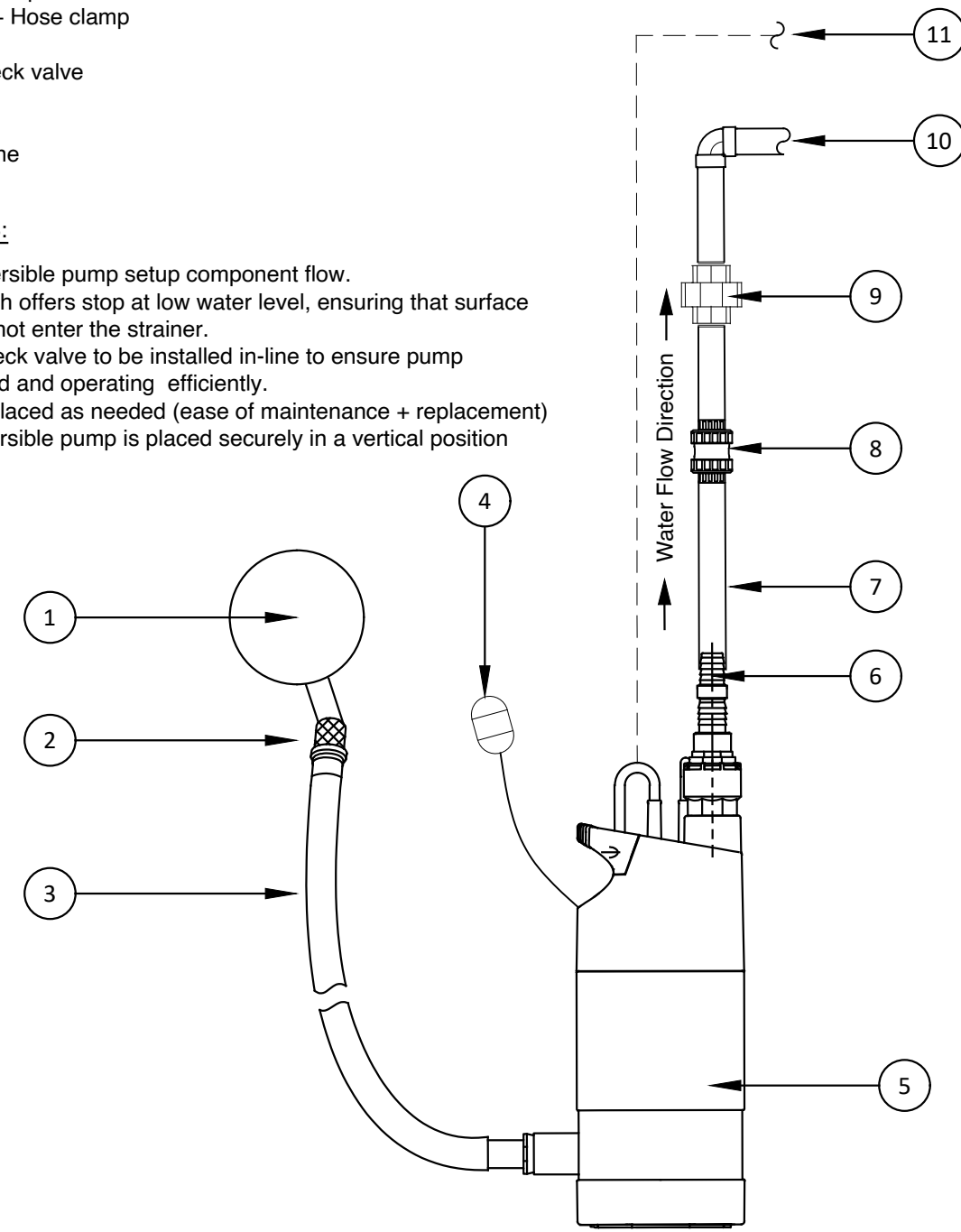
IN-WORK DRAFT
 NOT FOR CONSTRUCTION

DETAIL NOTES:

- 1) Floating ball
- 2) Suction strainer (1mm mesh)
- 3) Flexible tubing
- 4) Float switch
- 5) Submersible pump
- 6) Barbed fitting + Hose clamp
- 7) Supply line
- 8) Non-return check valve
- 9) Union
- 10) Pump line out
- 11) Pump power line

GENERAL NOTES:

- A. Typical submersible pump setup component flow.
- B. The float switch offers stop at low water level, ensuring that surface fragments do not enter the strainer.
- C. Non-return check valve to be installed in-line to ensure pump remains primed and operating efficiently.
- D. Unions to be placed as needed (ease of maintenance + replacement)
- E. Ensure submersible pump is placed securely in a vertical position inside tank.



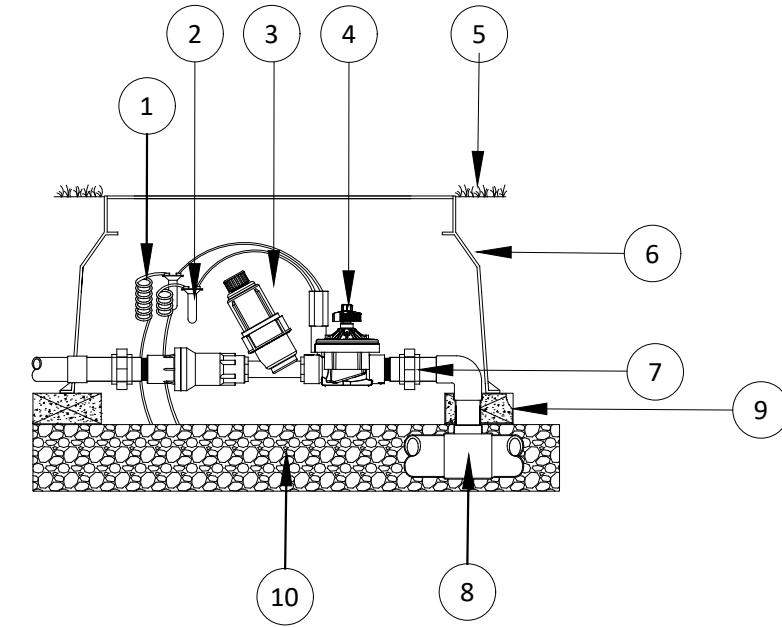
7 SUBMERSIBLE PUMP DETAIL (TYP)
(N.T.S)

DETAIL NOTES:

- 1) 18-24" coiled wire
- 2) Waterproof connectors
- 3) Y-filter + pressure regulator (25 or 40-psi)
- 4) Irrigation Control Valve
Ref. Irrigation specifications for model
- 5) Finish grade
- 6) Jumbo valve box
- 7) SCH-80 unions
- 8) Mainline pipe & fittings
- 9) Brick supports (4)
- 10) 3/4" minus washed gravel

GENERAL NOTES:

- A.



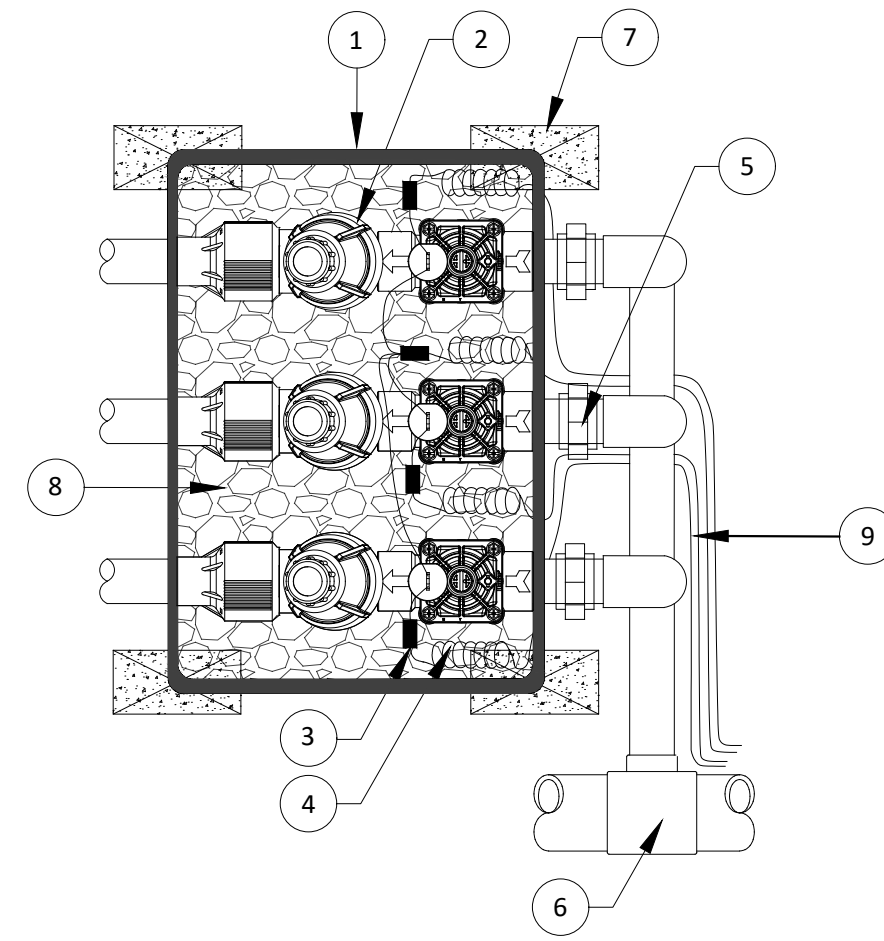
8 IRRIGATION CONTROL VALVE W/ FILTER + UNIONS
(N.T.S)

DETAIL NOTES:

- 1) Standard valve box
- 2) Filter regulator
- 3) Waterproof connectors
Ref. Irrigation specs for make/model
- 4) 18-24" coiled wire
- 5) SCH. 80 union(s)
- 6) Main line pipe & fittings
- 7) Brick supports (4)
- 8) 3/4" minus washed gravel
- 9) Control wire

GENERAL NOTES:

- A.



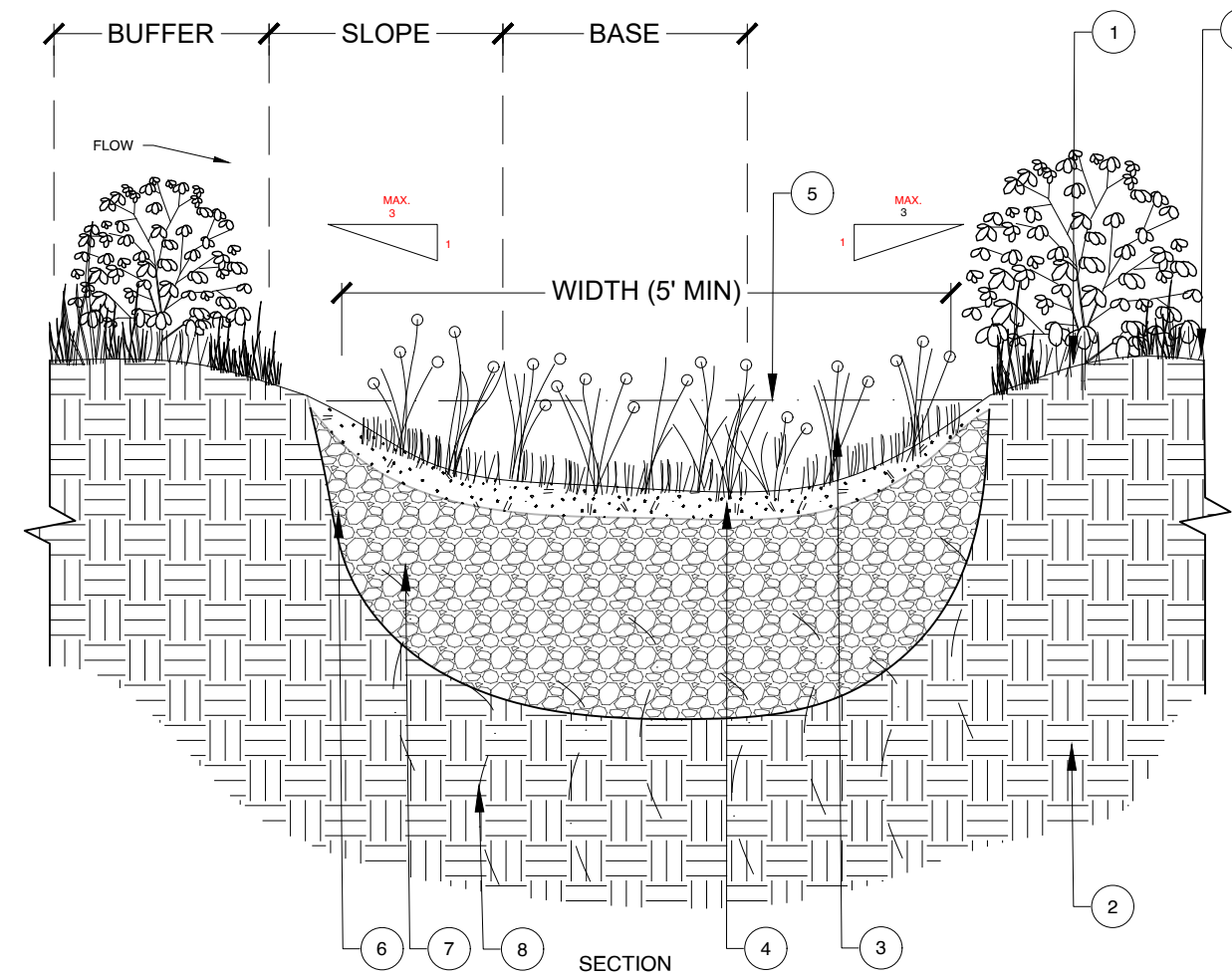
9 IRRIGATION VALVE ZONES W/ FILTER + UNIONS (TOP VIEW)
(N.T.S)

Detail Notes:

- 1) (E) Grade - adjacent surfaces may vary
- 2) Undisturbed native sub-grade
- 3) Native swale basin plants - reference planting plan
- 4) Mulch, 2-3" depth (maximum of 6')
- 5) 6" - 8" Ponding depth
- 6) 3' x 3' Infiltration basin
- 7) 1/2" - 3/8" Crushed gravel fill with minimum 0.4 void ratio
- 8) Average infiltration rate varies by site conditions & specifications
- 9) Infiltration basin, minimum 10' from building foundation

General Notes:

- A. Rain garden alignment may be straight or meandering, depending on available space.
- B. Trees and shrubs should be located an appropriate distance from the rain garden based on species' tolerance of saturated soil conditions.
- C. Use of gravel / river rock / mulch and swale depths to be verified on-site.
- D. Maximum 3:1 slope



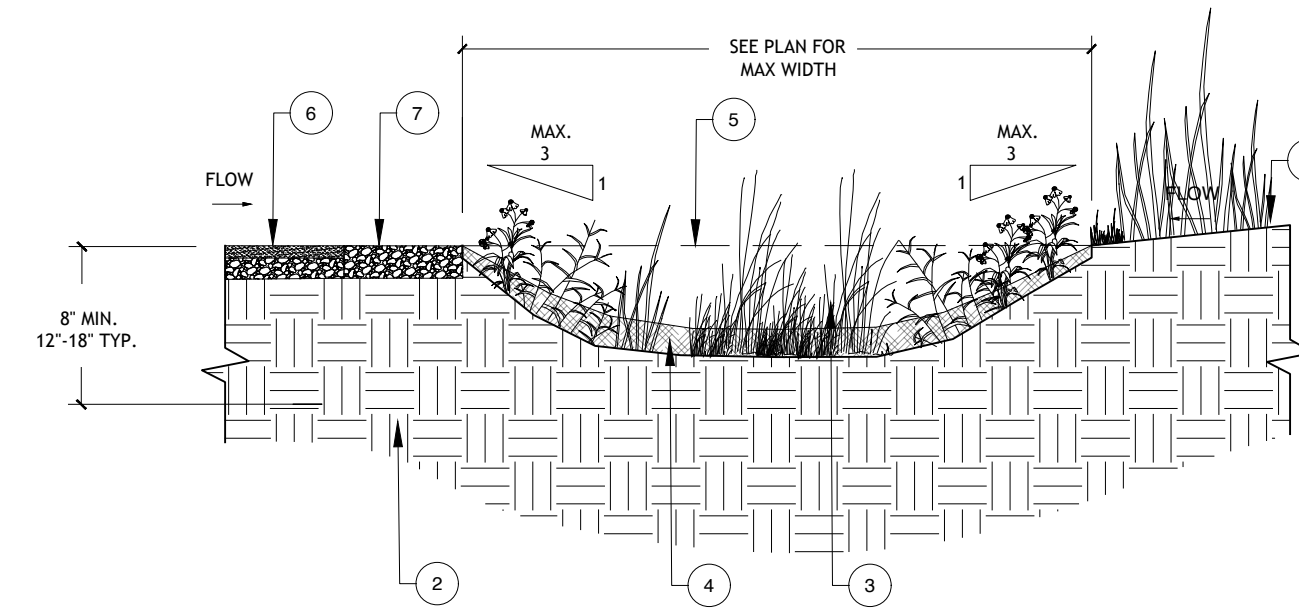
11 RAIN GARDEN SECTION (TYP)
(N.T.S)

Detail Notes:

- 1) (E) Grade - adjacent surfaces may vary
- 2) Uncompacted sub-grade
- 3) Native swale basin plants - reference planting plan
- 4) Mulch, 3-4" depth (maximum of 6')
- 5) Fill line
- 6) (E) Asphalt paving
- 7) 1" Wide gravel strip, 6" depth maximum - to prevent down cutting of asphalt edge

General Notes:

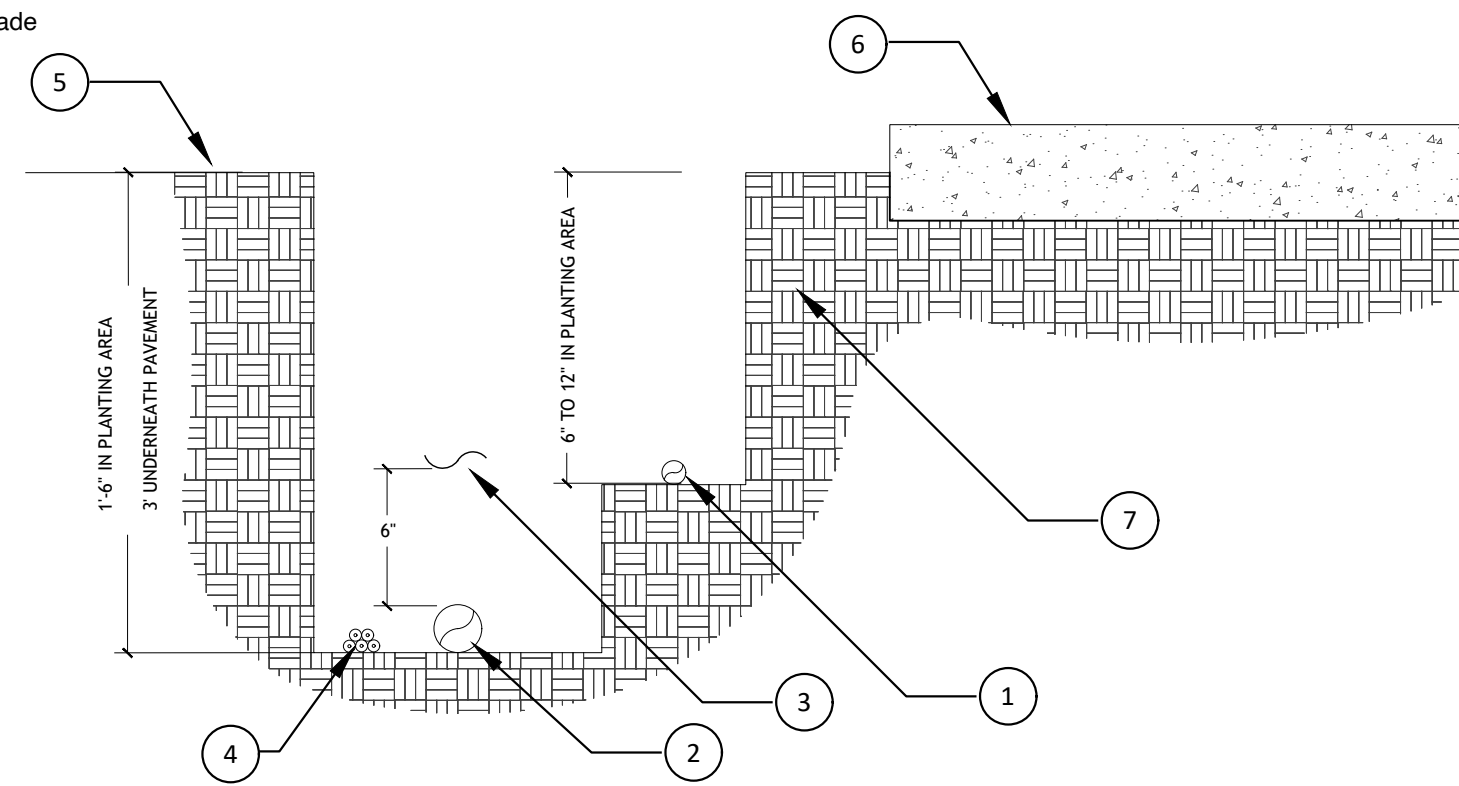
- A. Bio-swale alignment may be straight or meandering, depending on available space.
- B. Trees and shrubs should be located an appropriate distance from the swale based on species' tolerance of saturated soil conditions.
- C. Use of gravel / river rock / mulch and swale depths to be verified on-site.
- D. Maximum 3:1 slope



12 BIO-SWALE (TYP)
(N.T.S)

DETAIL NOTES:

- 1) Non-Pressurized Line (Irrigation Lateral Line, Wet Conveyance Line, Overflow Line)
- 2) Pressurized Line (Main Line)
- 3) Detectable Locator Tape
- 4) Direct Burial Low Voltage Control Wires
- 5) Finished Grade
- 6) Pavement
- 7) Undisturbed Sub-Grade



GENERAL NOTES:

- A. See irrigation legend for mainline and lateral line pipe size and type.
- B. Direct burial control wires shall be installed in Sch. 40 PVC electrical conduit if required.
- C. 2-wire irrigation wire shall be installed in Sch. 40 PVC electrical conduit.
- D. Detectable locator tape shall be located six inches (6") above the entire mainline run.

10 TRENCHING (TYP)
(N.T.S)



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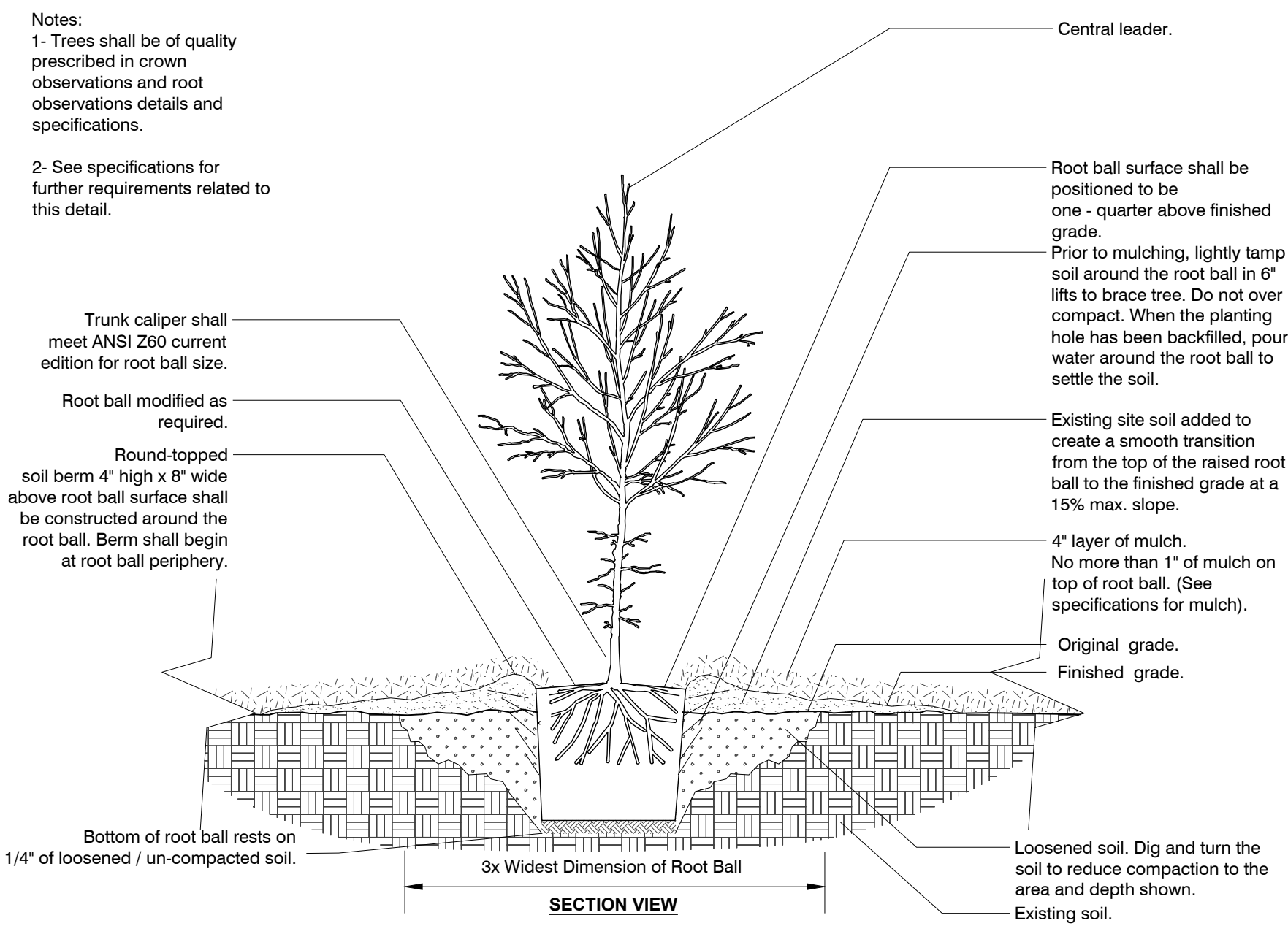
W5.1

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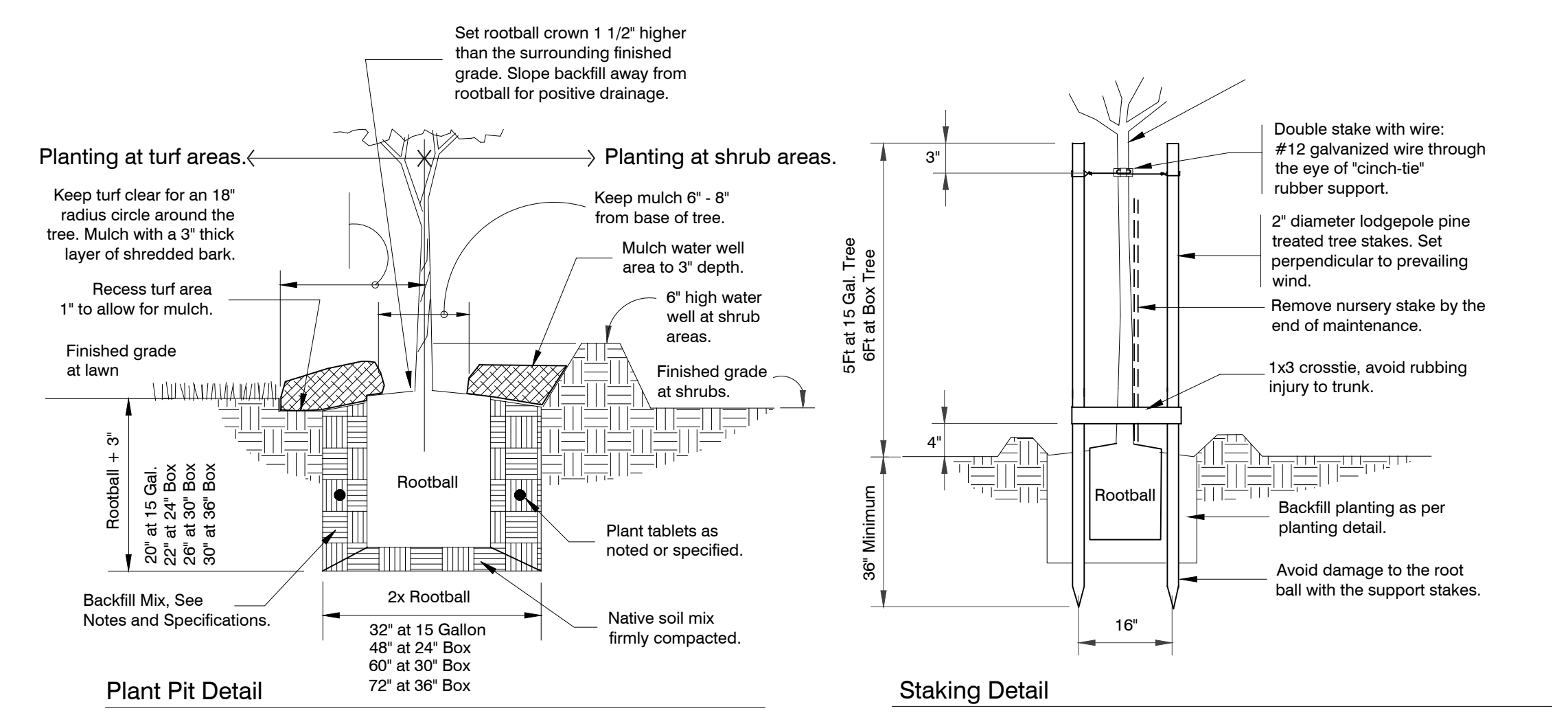


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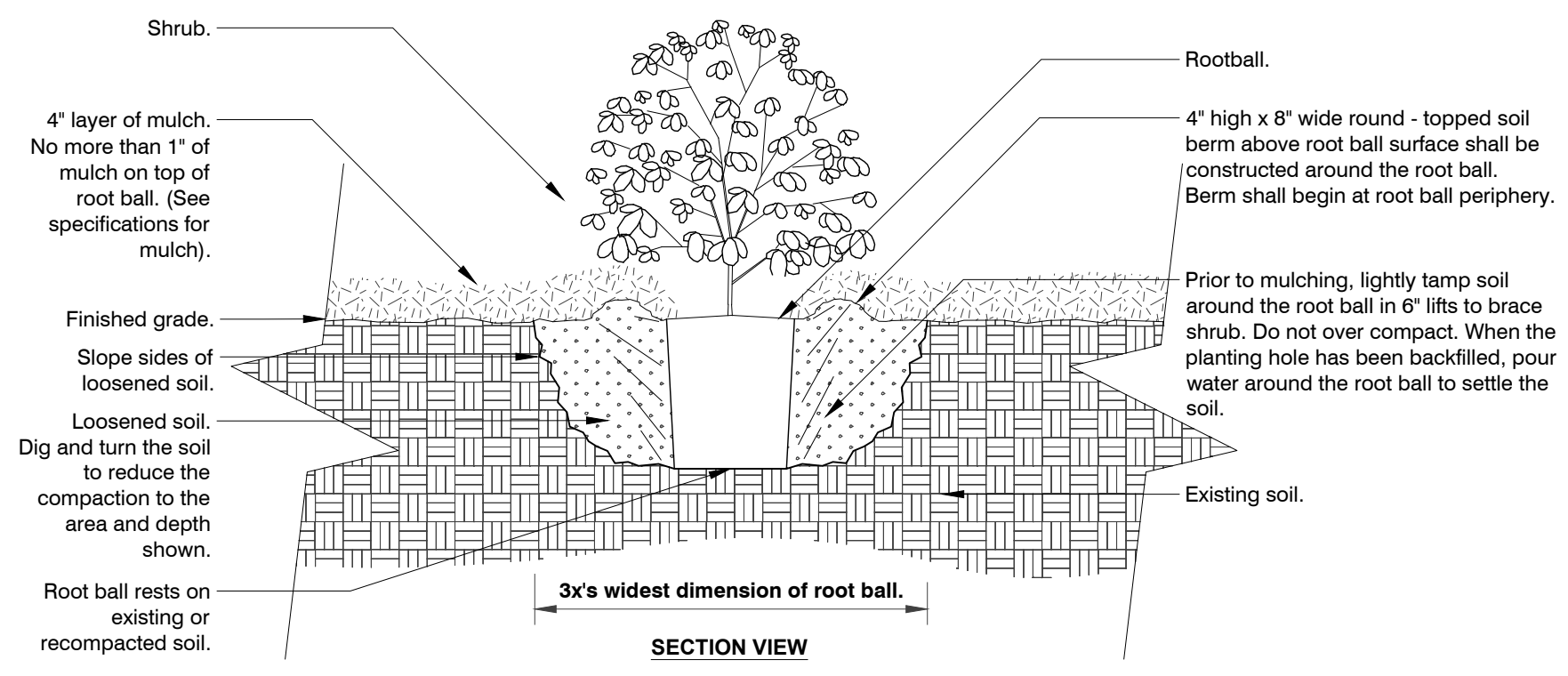
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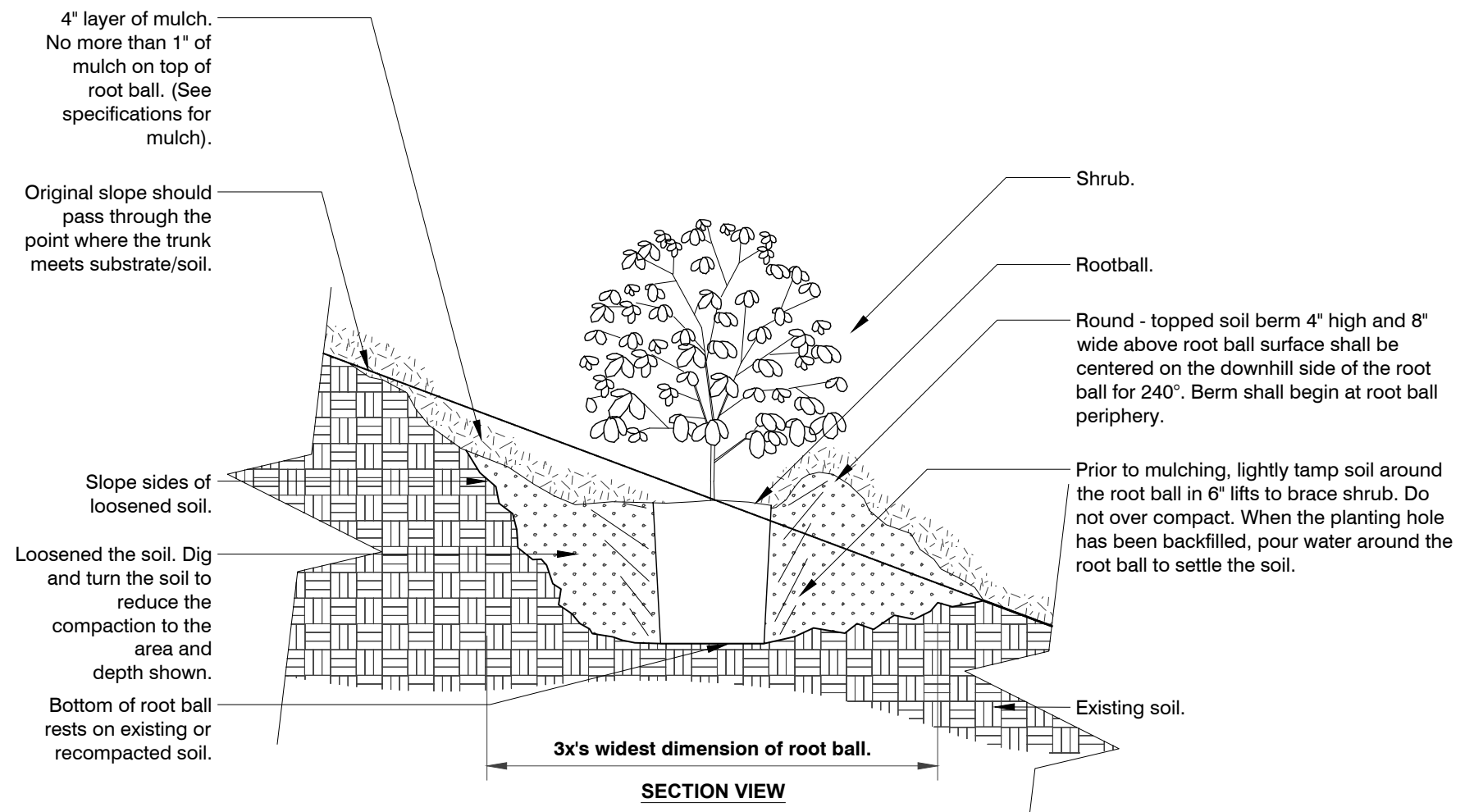
1 TREE PLANTING
 1/2" = 1'-0"
 URBAN TREE FOUNDATION © 2014
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 DETAIL-FILE



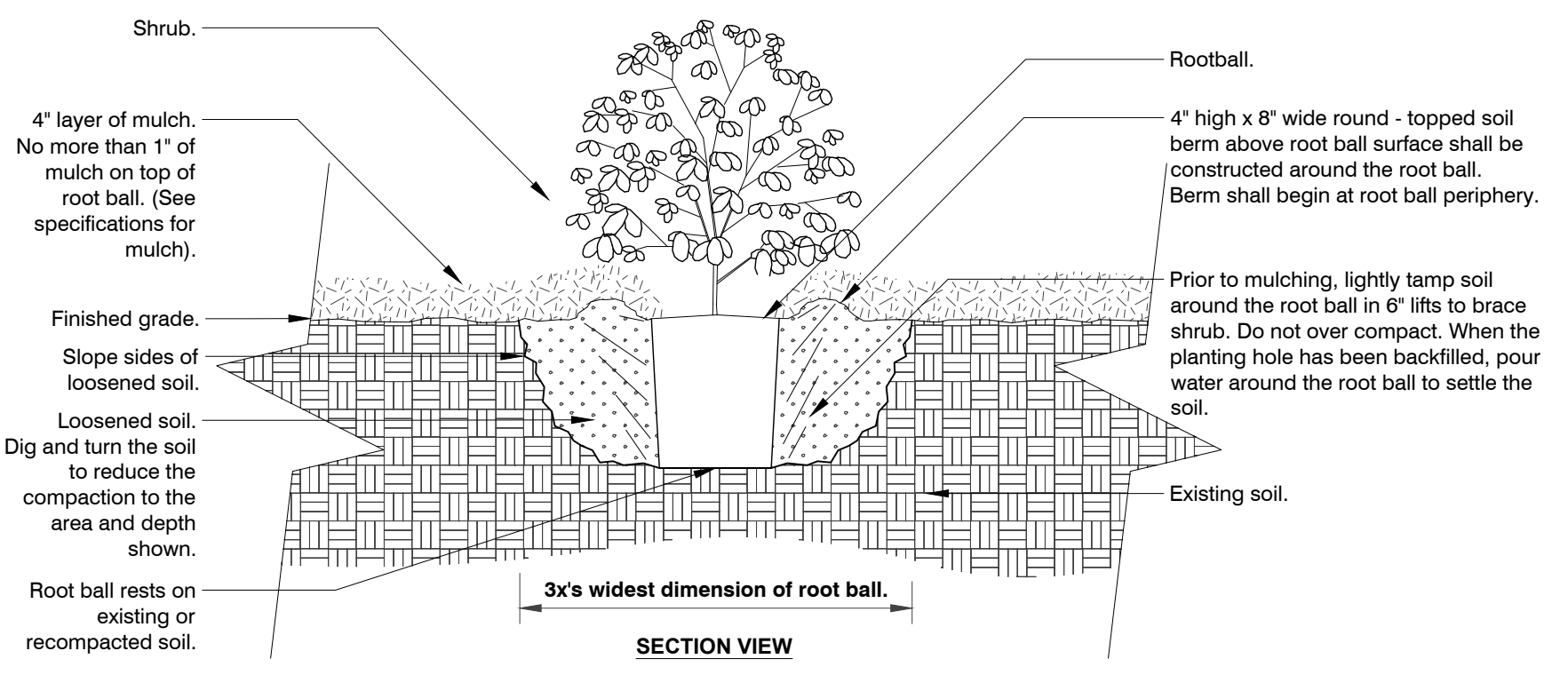
2 TREE DOUBLE STAKE PLANTING
 1" = 1'-0"
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 DETAIL-FILE



3 SHRUB PLANTING
 3/4" = 1'-0"
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4 SHRUB ON SLOPE 5% (20:1) TO 50% (2:1)
 3/4" = 1'-0"
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 FX-PL-FX-SHRB-02



5 SHRUB PLANTING
 3/4" = 1'-0"
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STORMWATER ENHANCEMENT PROJECT - PHASE 1

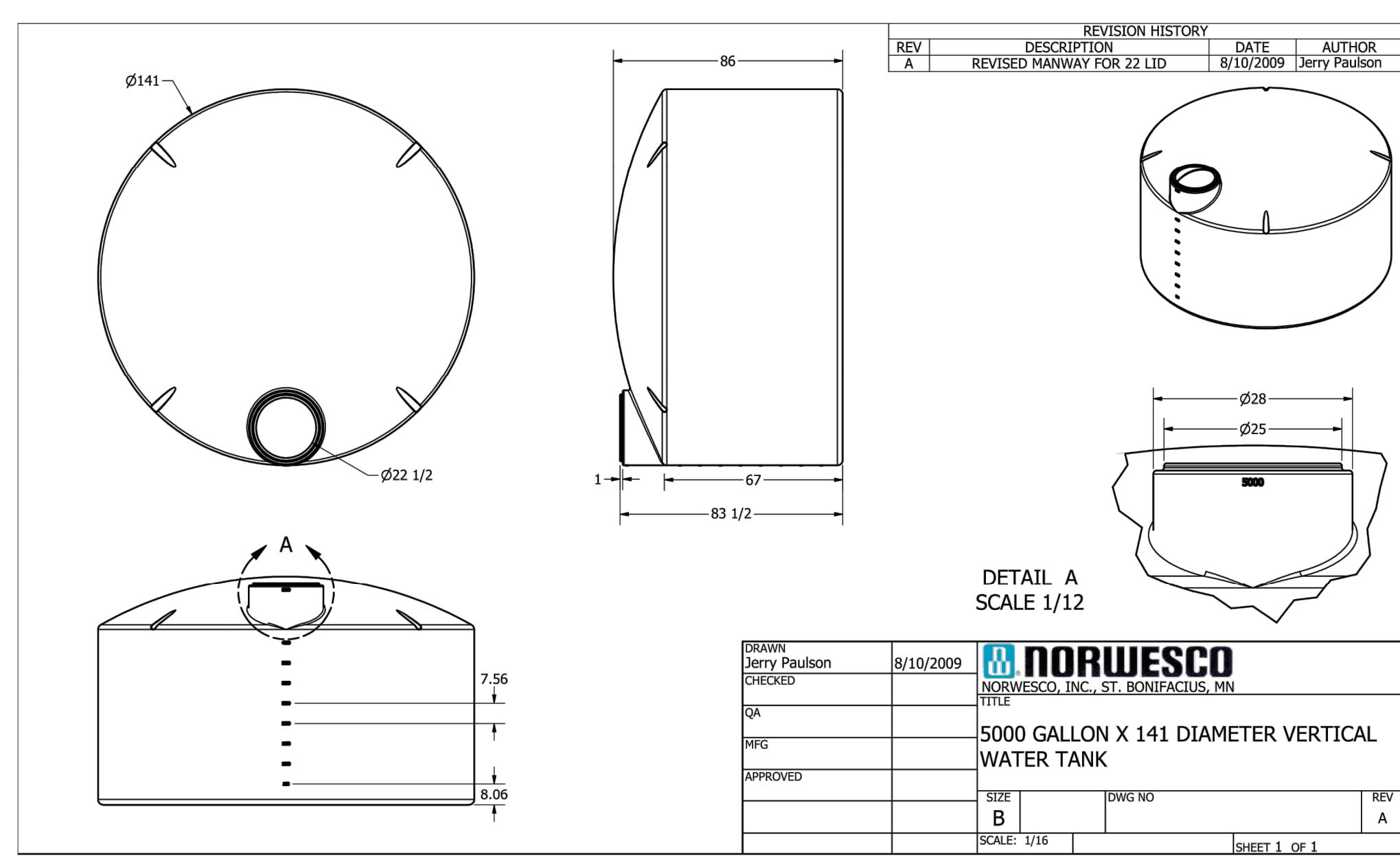
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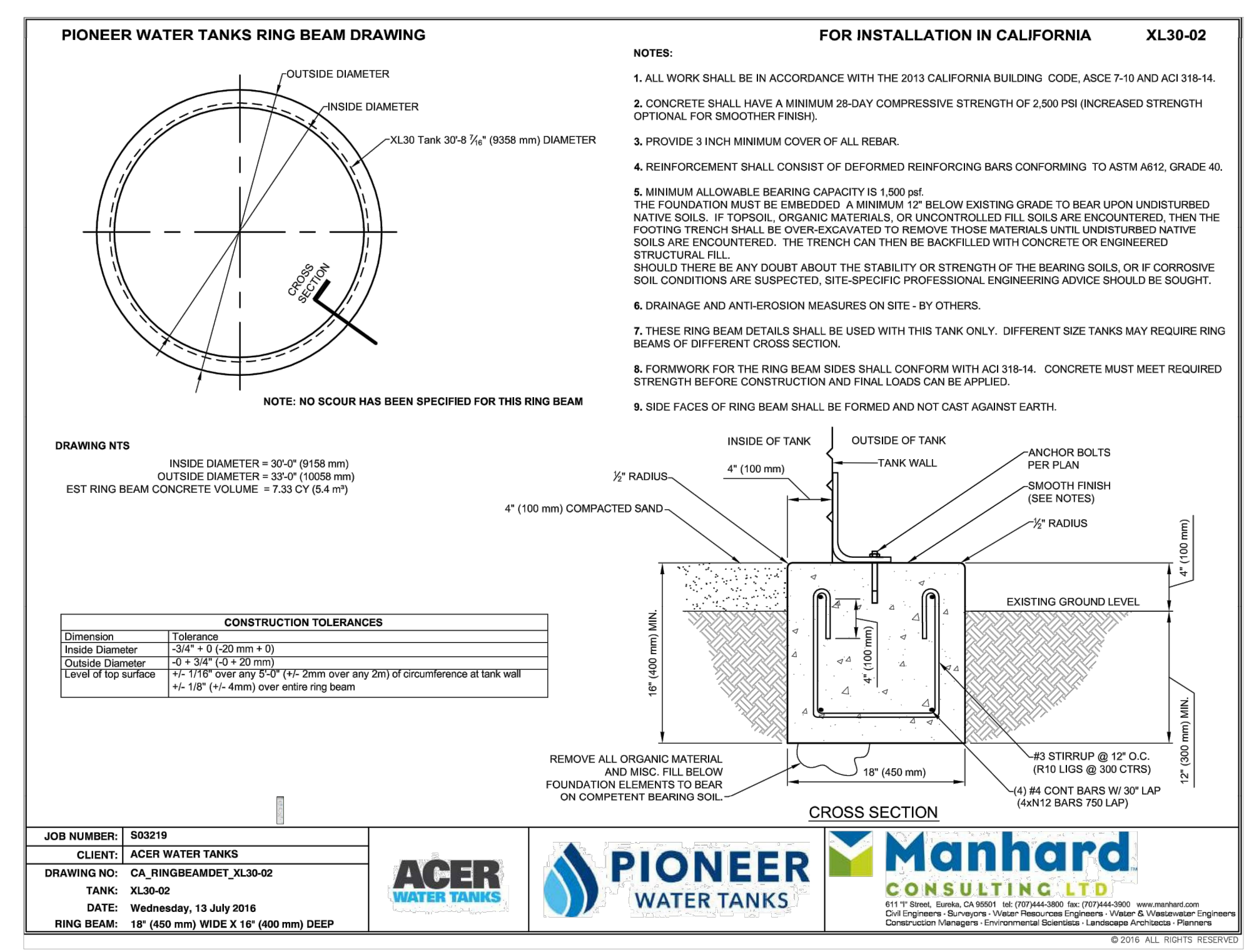
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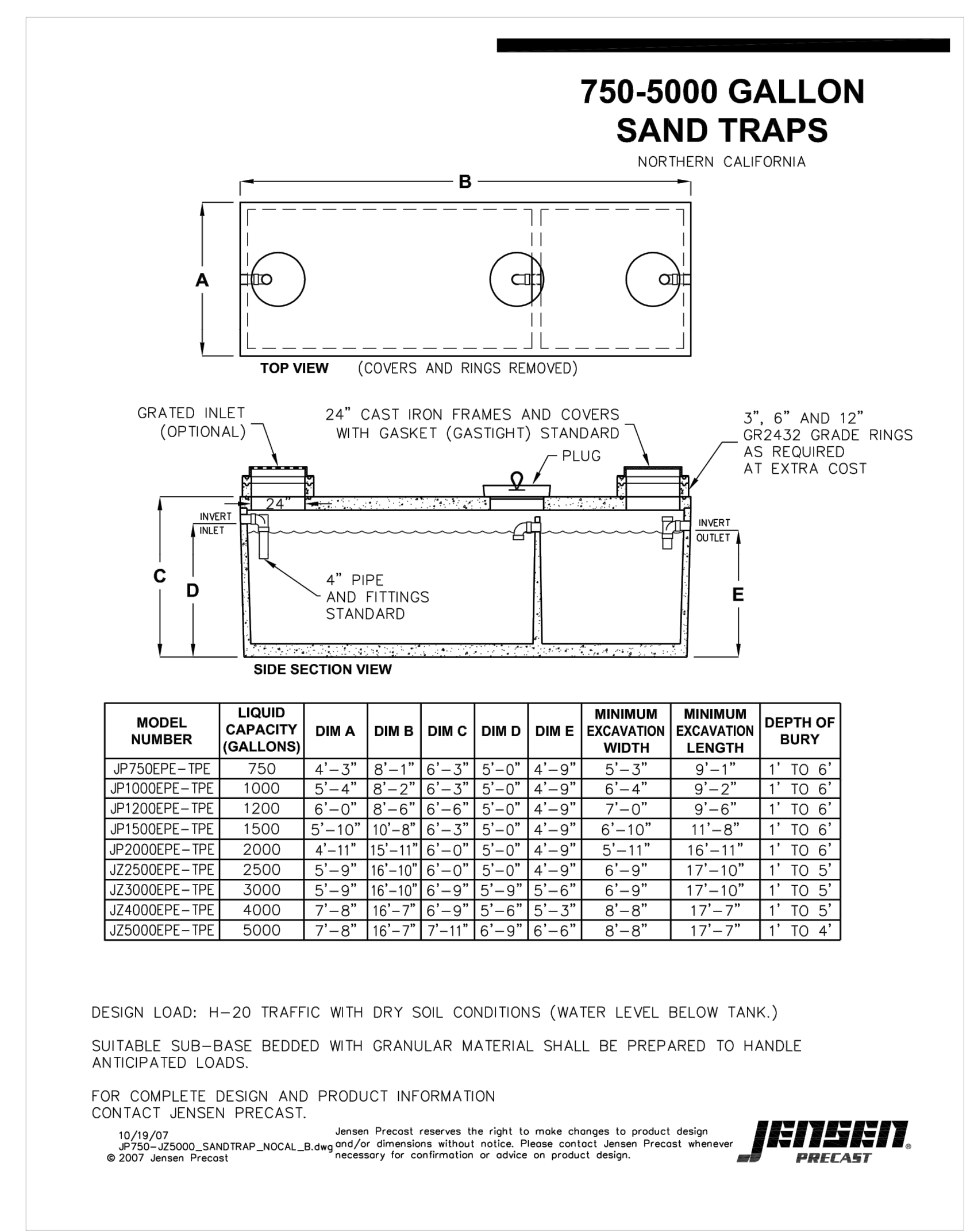
1 RAINWATER TANK (TANK-1) TECHNICAL DATA SHEET

 (N.T.S)



2 STORMWATER TANK (TANK-2) TECHNICAL DATA SHEET

 (N.T.S)



3 SAND INTERCEPTOR (SI-1) TECHNICAL DATA SHEET

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EQUIPMENT CUTSHEETS

W5.3

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