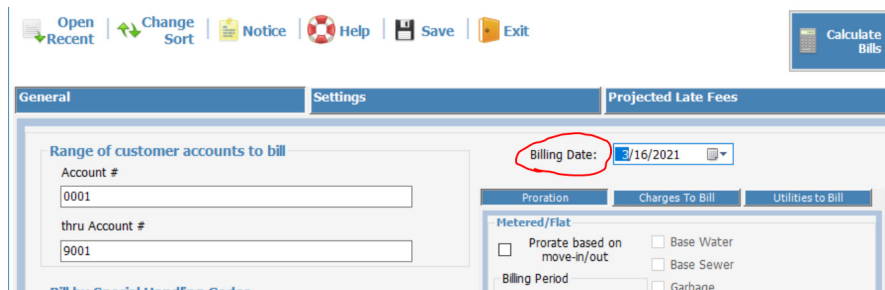


Letter to Biola Community Services District board members

We are the makers of the El Dorado Water billing program used by your staff. Back in Dec 2019 we performed a software update from our El Dorado v8 to our new El Dorado v10 application which was assisted by your IT support personnel. We completed the software upgrade on Dec 4th 2019.

Post installation your staff called in to our support line to get assistance various questions regarding the operation of new software which was resolved. The biggest issues were related to hardware security settings preventing the El Dorado system running to peak performance with the assistance of your IT support this was resolved. During this time, we received support calls on Dec 4th, Dec 5th, Jan 3rd, Jan 22nd and March 6th. **The call for Jan 22nd was related to a double billing of all your customers which required a full system restore from backup prior to double billing which restored the database back to earlier that day so no customer information was lost.** However, it seems there were systemic issues related to billing dates that was not identified during these support calls. We believe this caused the Jan billing to be missed. Due to the way the district bills there were overlapping billing dates. We believe there was a double billing of the same bill for Dec in Jan as the El Dorado program allows users to reprint the current (Dec) bills in the event there was an error with bill printing. It seems this feature was inadvertently used to print Jan bills utilizing the prior month of Decembers bills thus some of your customers may have paid the same bill for Dec and not the correct bill for Jan.

We did a 22-month analysis of your database and found the crossover of months for billing dates were used as billing dates in late 2019. In chart following it shows the calendar dates the bills were charged to the customer's account represented as **Post Date** (utilizing the date of the computer) and the Billing **Effective Post Date** (Billing Date utilizing the date selected on screen when running bills).



Our review found that there was a combination of overlapping dates used for Nov 2019 through Jan 2020. This could be perceived as normal billing practice when billing in arrears however the back date billing pattern does need to be consistent through out the year. December 4th represents the day the new software was installed, assuming there was a new computer installed and Nov billing was delayed. Also note for 2019 there was a gap in your technical support contract with our company and you were not under an active support contract.

As shown the billing graph there was 11 billings for your fiscal year with month 8 billing missing with Jan billing effective Dec 22nd.

Month	Post Date	Effective Date	Month	FY Count	
Feb	2/25/2021	2/16/2021	Feb	9	Billed for Feb
Jan	1/15/2021	1/15/2021	Jan	8	Billed for Jan
Dec	12/18/2020	12/18/2020	Dec	7	Billed for Dec
Nov	11/20/2020	11/17/2020	Nov	6	Billed for Nov
Oct	10/21/2020	10/16/2020	Oct	5	Billed for Oct
Sept	9/18/2020	9/16/2020	Sept	4	Billed for Sept
Aug	8/20/2020	8/17/2020	Aug	3	Billed for Aug
July	7/22/2020	7/17/2020	July	2	Billed for July
June	6/24/2020	6/17/2020	June	1	Billed for June
May	5/15/2020	5/15/2020	May	12	Billed for May
April	5/7/2020	4/16/2020	April	11	Billed for April
March	4/30/2020	3/16/2020	March	10	Billed for March
Feb	2/19/2020	2/18/2020	Feb	9	Billed for Feb
Jan	On Jan 10 Billed for Dec				Missing Month 8
Jan	1/10/2020	12/20/2019	Dec	7	Billed for Dec
Dec	12/4/2019	11/18/2019	Nov	6	Billed for Nov
Nov	On Dec 4th Billed for Nov				
Oct	10/25/2019	10/18/2019	Oct	5	Billed for Oct
Sept	9/27/2019	9/20/2019	Sept	4	Billed for Sept
Aug	8/30/2019	8/15/2019	Aug	3	Billed for Aug
July	7/24/2019	7/18/2019	July	2	Billed for July
June	6/19/2019	6/18/2019	June	1	Billed for June

The system also shows that 315 Jan bills were calculated on Jan 10th (again with date for Dec 20th) and 308 bills printed on Jan 10th at 12:20 PM. We are confident that Jan bills were printed and sent to your customers.

Activities		
Function	Date	Number of Accounts
<u>Bills Calculated</u>	<u>1/10/2020 11:44 AM</u>	315
Late Fees Assessed	Not yet captured	0
<u>Statements Printed</u>	<u>1/10/2020 12:20 PM</u>	308
Last Database Backup	1/10/2020 11:43 AM	

It is difficult to determine if each of your customers paid 12 times in the year as many people may over pay, miss a payment or have moved in or out during the year. We cannot calculate from this data if there are any monies owed to you by your customers. Also due to COVID many people may have skipped payments due to not imposing of late fees. Since you have a tiered rate structure with allowance for 20,000 Gals in your base rate recalculating bills against the current usage would not calculate correctly at this point. If you would like to verify the billing data the only option would be to start back with the copy of the database from December and rebill for each month and re-enter all meter readings and payments. This would be a manual task that would be very time consuming and out of scope from our standard support contract. If you wish to proceed, we would be willing to show your staff how to complete this task and help verify the process is correct and available each month to authenticate billing as part of our standard support. Furthermore, we do recommend you consider implementing our Intuity online bill pay solution to help with collections so your customers can pay by CC or electronic check this would be of value to your residents and will track monthly usage online.

Please let us know if we can be of further assistance

Creative Technologies support staff