



LAS VIRGENES MUNICIPAL WATER DISTRICT
4232 Las Virgenes Road, Calabasas, CA 91302

AGENDA
REGULAR MEETING
January 5, 2021, 9:00 AM

Public Participation for Meetings of Las Virgenes Municipal Water District Board of Directors in Response to COVID-19

On March 4, 2020, Governor Newsom proclaimed a State of Emergency in California as a result of the threat of COVID-19. On March 17, 2020, Governor Newsom issued Executive Order N-29-20 (superseding the Brown Act-related provisions of Executive Order N-25-20 issued on March 12, 2020), which allows a local legislative body to hold public meetings via teleconferencing and to make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to observe and to address the local legislative body. Pursuant to Executive Order N-29-20, please be advised that members of the Las Virgenes Municipal Water District will participate in meetings telephonically.

PUBLIC PARTICIPATION: Pursuant to Executive N-29-20 and given the current health concerns, members of the public can access meetings live on-line, with audio and limited video, at www.LVMWD.com/LiveStream. In addition, members of the public can submit comments electronically for consideration by sending them to www.LVMWD.com/LiveStream. To ensure distribution to the members of the Las Virgenes Municipal Water District Board of Directors prior to consideration of the agenda, please submit comments 24 hours prior to the day of the meeting. Those comments, as well as any comments received during the meeting, will be distributed to the members of the Board of Directors and will be made part of the official public record of the meeting. Contact Josie Guzman, Executive Assistant/Clerk of the Board, at (818) 251-2123 or jguzman@lvmwd.com with any questions.

ACCESSIBILITY: If requested, the agenda and backup materials will be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Any person who requires a disability-related modification or accommodation, in order to observe and/or offer public comment may request such reasonable modification, accommodation, aid, or service by contacting the Executive Assistant/Clerk of the Board by telephone at (818) 251-2123 or via email to jguzman@lvmwd.com no later than 9:00 AM on the day before the scheduled meeting.

Members of the public wishing to address the Board of Directors are advised that a statement of Public Comment Protocols is available from the Clerk of the Board. Prior to speaking, each speaker is asked to review these protocols, complete a speakers' card, and hand it to the Clerk of the Board. Speakers will be recognized in the order the cards are received. A live webcast of the meeting will be available at LVMWD.com. Also, a web-based version of the speaker card is available for those who would like to submit written comments electronically or request to make public comment by telephone during the meeting.

The Public Comments agenda item is presented to allow the public to address the Board on matters not on the agenda. The public may also present comments on matters on the agenda; speakers for agendized items will be recognized at the time the item is called up for discussion.

Materials prepared by the District in connection with the subject matter on the agenda are available for public inspection at 4232 Las Virgenes Road, Calabasas, CA 91302. Materials prepared by the District and distributed to the Board during this meeting are available for public inspection at the meeting or as soon thereafter as possible. Materials presented to the Board by the public will be maintained as part of the records of these proceedings and are available upon request to the Clerk of the Board.

PLEDGE OF ALLEGIANCE

1 CALL TO ORDER AND ROLL CALL

2 APPROVAL OF AGENDA

3 PUBLIC COMMENTS

Members of the public may now address the Board of Directors **ON MATTERS NOT APPEARING ON THE AGENDA**, but within the jurisdiction of the Board. No action shall be taken on any matter not appearing on the agenda unless authorized by Subdivision (b) of Government Code Section 54954.2

4 CONSENT CALENDAR

Matters listed under the Consent Calendar are considered to be routine, non-controversial and normally approved with one motion. If discussion is requested by a member of the Board on any Consent Calendar item, or if a member of the public wishes to comment on an item, that item will be removed from the Consent Calendar for separate action.

A **List of Demands: January 5, 2021 (Pg. 5)**

Receive and File

B **Minutes: Regular Meeting of December 15, 2020 (Pg. 56)**

Approve

C Water Supply Conditions Update (Pg. 68)

Receive and File

D Response to Coronavirus (COVID-19) Pandemic: Continuation of Emergency (Pg. 70)

Approve the continuation of an emergency declaration for response to the coronavirus (COVID-19) pandemic.

5 ILLUSTRATIVE AND/OR VERBAL PRESENTATION AGENDA ITEMS

A Legislative and Regulatory Updates

B Fiscal Year 2019-20 Comprehensive Annual Financial Report (Pg. 72)

Receive and file the Fiscal Year 2019-20 Comprehensive Annual Financial Report.

6 TREASURER

7 FACILITIES AND OPERATIONS

A Rancho Las Virgenes Composting Facility: Temporary Waiver of Bulk Loading Fee (Pg. 176)

Ratify the General Manager's temporary waiver of the bulk-loading fee, beginning on December 1, 2020, and approve, in concept, a policy that allows the General Manager to temporarily waive the bulk-loading fee in the future when compost inventory is expected to exceed the available storage capacity at the Rancho Las Virgenes Composting Facility.

B Implementation of Operations Data Management, Analytics and Decision Support System: IOSight iGreen (Pg. 178)

Authorize the General Manager to execute a Change of Scope for the professional services agreement with IOSight, in the amount of \$55,000, for engineering, programming and the first-year software-as-a-service (SaaS) fee to implement iGreen for the recycled water system and Pure Water Demonstration Facility; and authorize the General Manager to approve annual purchase orders to IOSight, in the amount of \$43,000, for two additional years of SaaS fees associated with the potable water system, recycled water system and Pure Water Demonstration Facility.

8 FINANCE AND ADMINISTRATION

A Continuation of Potable Water Standby Charge: Public Hearing, Introduction and First Reading (Pg. 182)

Waive the full reading and call for proposed Ordinance No. 283 to be given first reading by title only for continuation of the potable water standby charge.

ORDINANCE NO. 283

AN ORDINANCE OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT AS RELATES TO STANDBY CHARGES FOR THE FISCAL YEAR COMMENCING JULY 1, 2021

(Reference is hereby made to Ordinance No. 283 on file in the District's Ordinance Book and by this reference the same is incorporated herein.)

9 **ENGINEERING AND EXTERNAL AFFAIRS**

A **Tract No. 53138 (Deerlake Ranch): Adoption of Mitigated Negative Declaration for Twin Lakes Water Storage Tank and Pump Station Upgrades (Pg. 186)**

Adopt the Mitigated Negative Declaration for Twin Lakes Water Storage Tank and Pump Station Upgrades and authorize the Director of Engineering and External Affairs to execute and file a Notice of Determination with the County Clerk of Los Angeles County.

10 **NON-ACTION ITEMS**

A **Organization Reports**

B **Director's Reports on Outside Meetings**

C **General Manager Reports**

(1) General Business

(2) Follow-Up Items

D **Director's Comments**

11 **FUTURE AGENDA ITEMS**

12 **PUBLIC COMMENTS**

Members of the public may now address the Board of Directors **ON MATTERS NOT APPEARING ON THE AGENDA**, but within the jurisdiction of the Board. No action shall be taken on any matter not appearing on the agenda unless authorized by Subdivision (b) of Government Code Section 54954.2

13 **ADJOURNMENT**

Pursuant to Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and applicable federal rules and regulations, requests for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the Executive Assistant/Clerk of the Board in advance of the meeting to ensure availability of the requested service or accommodation. Notices, agendas, and public documents related to the Board meetings can be made available in appropriate alternative format upon request.

LAS VIRGENES MUNICIPAL WATER DISTRICT

To: LYNDA LO-HILL, TREASURER

Payments for Board Meeting of : January 5, 2021

Deputy Treasurer has verified that all checks and wire transfers were issued in conformance with LVMWD Administrative Code Section 2-6.203.

Wells Fargo Bank A/C No. 4806-994448

Checks Nos. 100000 through 100189 were issued in the total amount of \$ 1,269,562.41

Payments through wire transfers as follows:

Sub-Total Wires	<u>\$ -</u>
Total Payments	<u><u>\$ 1,269,562.41</u></u>

(Reference is hereby to these demands on file in the District's Check Register and by this reference the same is incorporated herein and made a part hereof.)

**CHECK LISTING FOR BOARD MEETING
01/05/21**

Company Name	Company No.	Check No. 100000 thru 100033 12/08/20	Check No. 100034 thru 100085 12/15/20	Check No. 100086 thru 100150 12/22/20	Check No. 100151 thru 100189 12/29/20	Total
		Amount	Amount	Amount	Amount	
Potable Water Operations	101	54,954.44	23,701.75	22,777.80	97,765.93	199,199.92
Recycled Water Operations	102				746.90	746.90
Sanitation Operations	130	1,443.25	64.18	9,820.71	11,723.99	23,052.13
Potable Water Construction	201				7,671.25	7,671.25
Water Conservation Construction	203					-
Sani- Construction	230					-
Potable Water Replacement	301		10,815.00	15,505.73	197.50	26,518.23
Reclaimed Water Replace	302					-
Sanitation Replacement	330		9,712.50	4,200.00		13,912.50
Internal Service	701	43,787.67	107,796.04	113,490.88	50,489.58	315,564.17
JPA Operations	751	97,974.20	246,743.11	62,897.36	215,688.39	623,303.06
JPA Construction	752					-
JPA Replacement	754		2,408.46	57,110.79	75.00	59,594.25
Total Printed		198,159.56	401,241.04	285,803.27	384,358.54	1,269,562.41
Net Total		198,159.56	401,241.04	285,803.27	384,358.54	1,269,562.41

A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100000	12/08/2020	PRTD	17361 ACCURATE FIRST AID S	B-3794	1049	11/13/2020		12/08/20	359.60
			Invoice: B-3794	359.60 701430	680000	FIRST AID SITE SRV-TAPIA Safety			
			Invoice: B-3795	B-3795	1050	11/13/2020		12/08/20	262.02
				262.02 701430	680000	FIRST AID SITE SEV-RLV Safety			
							CHECK	100000 TOTAL:	621.62
100001	12/08/2020	PRTD	2317 ACORN NEWSPAPER	160091	1064	11/05/2020		12/08/20	1,088.00
			Invoice: 160091	544.00 701230	660200	ADS-VIRTUAL SUMMIT-BULK CMPST-11/5 School Education Programs			
				544.00 751840	660400	Public Education Programs			
			Invoice: 160763	160763	1065	11/19/2020		12/08/20	1,088.00
				544.00 701230	660400	ADS-IRRGTN-BULK CMPST-11/19 Public Education Programs			
				544.00 751840	660400	Public Education Programs			
							CHECK	100001 TOTAL:	2,176.00
100002	12/08/2020	PRTD	3077 AIRGAS USA, LLC	9975181050	1017	10/31/2020		12/08/20	273.00
			Invoice: 9975181050	273.00 701002	551500	OCT'20 CYLINDER RENT Outside Services			
							CHECK	100002 TOTAL:	273.00
100003	12/08/2020	PRTD	20424 AT&T (U-VERSE INTERN	5778/111020	1003	11/10/2020		12/08/20	69.55
			Invoice: 5778/111020	69.55 751820	540520	RLV U-VERSE 11/11-12/10 Telephone			
			Invoice: 8877/111720	8877/111720	1004	11/17/2020		12/08/20	64.20
				64.20 751750	540520	BLDG 1 INTERNET 11/18-12/17 Telephone			
							CHECK	100003 TOTAL:	133.75
100004	12/08/2020	PRTD	9067 AUSTIN-MAC, INC.	30825	1052	11/19/2020		12/08/20	419.87
			Invoice: 30825	419.87 751820	551000	SCREW SECTIONS Supplies/Material			
							CHECK	100004 TOTAL:	419.87
100005	12/08/2020	PRTD	15635 BRENNTAG PACIFIC, IN	BPI97258	1007	11/11/2020		12/08/20	2,090.24
			Invoice: BPI97258	2,090.24 751810	541500	(2) 55 GAL-ANTIFOAM Outside Services			

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 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
CHECK 100005 TOTAL:									2,090.24
100006	12/08/2020	PRTD	21426 BRIGHTVIEW LANDSCAPE	4463863	1040	10/31/2020		12/08/20	14,195.42
			Invoice: 4463863			LNDS CP SRV-OCT'20			
				3,149.67 701001	551500	Outside Services			
				3,692.00 751810	551800	Building Maintenance			
				1,781.08 751820	551800	Building Maintenance			
				4,023.00 101600	551800	Building Maintenance			
				459.67 101200	551500	Outside Services			
				1,090.00 130100	551500	Outside Services			
CHECK 100006 TOTAL:									14,195.42
100007	12/08/2020	PRTD	18441 EMPLOYEE RELATIONS N	89260	1047	11/30/2020		12/08/20	100.72
			Invoice: 89260			EE BACKGROUND CHECK			
				100.72 701430	681000	Recruitment Expense			
CHECK 100007 TOTAL:									100.72
100008	12/08/2020	PRTD	18743 EUROFINS EATON ANALY	L0542542	1066	11/20/2020		12/08/20	400.00
			Invoice: L0542542			PWP BI-MONTHLY SAMPLES			
				400.00 751750	571520	Other Laboratory Serv			
			Invoice: L0543141						
				595.00 751750	571520	PWP BI-MONTHLY SAMPLES		12/08/20	595.00
						Other Laboratory Serv			
			Invoice: L0541764						
				530.00 751750	571520	PWP WEEKLY SAMPLES		12/08/20	530.00
						Other Laboratory Serv			
			Invoice: L0543636						
				1,460.00 751750	571520	PWP MONTHLY SAMPLES		12/08/20	1,460.00
						Other Laboratory Serv			
CHECK 100008 TOTAL:									2,985.00
100009	12/08/2020	PRTD	6770 G.I. INDUSTRIES	2967549-0283-5	1060	12/01/2020		12/08/20	1,111.55
			Invoice: 2967549-0283-5			12/20 DISP-HQ & SHOP			
				370.48 701001	551500	Outside Services			
				741.07 701002	551500	Outside Services			
			Invoice: 2967547-0283-9						
				2967547-0283-9	1073	12/01/2020		12/08/20	96.64
				96.64 751820	551800	12/20 DISP-RLV			
						Building Maintenance			
			Invoice: 2967548-0283-7						
				2967548-0283-7	1074	12/01/2020		12/08/20	96.64

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
Invoice: 2967548-0283-7				96.64	751830	551500			
				INVOICE DTL DESC					
				96.64	751830	551500		12/20 DISP-RLV FARM Outside Services	
						CHECK	100009	TOTAL:	1,304.83
100010	12/08/2020	PRTD	2701 GRAINGER	9716664223	1025	11/13/2020		12/08/20	353.25
Invoice: 9716664223				353.25	130100	551000		LABELING STAMPS/STENCIL KITS Supplies/Material	
Invoice: 9719713662				9719713662	1027	11/17/2020		12/08/20	596.44
				596.44	751810	551000		BLAST MEDIA, CAR STOPS, SMALL TOOLS Supplies/Material	
Invoice: 9721687193				9721687193	1028	11/18/2020		12/08/20	88.71
				88.71	701321	572500		WRENCH SET Genl Supplies/Small Tools	
Invoice: 9721879519				9721879519	1029	11/18/2020		12/08/20	56.49
				56.49	701321	572500		TAPE MEASURE, TOOL ORGANIZER Genl Supplies/Small Tools	
Invoice: 9726590061				9726590061	1030	11/23/2020		12/08/20	6.25
				6.25	701002	551000		V-BELT Supplies/Material	
Invoice: 9718178040				9718178040	1031	11/16/2020		12/08/20	1,325.38
				1,325.38	701321	623000		FULL FACE RESPIRATORS Safety Equip	
Invoice: 9715139748				9715139748	1032	11/12/2020		12/08/20	1,079.28
				1,079.28	751820	551000		VIBRATORS Supplies/Material	
Invoice: 9715139755				9715139755	1033	11/12/2020		12/08/20	112.68
				112.68	701001	551000		INFRARED THEROMETER Supplies/Material	
Invoice: 9699534302				9699534302	1034	10/28/2020		12/08/20	46.11
				46.11	751810	551000		CHANNEL PLATES, SPRING NUTS, SCISSORS Supplies/Material	
Invoice: 9701670821				9701670821	1035	10/30/2020		12/08/20	594.08
				594.08	701321	572500		WRENCHES, FLASHLIGHT Genl Supplies/Small Tools	
Invoice: 9700673065				9700673065	1036	10/29/2020		12/08/20	1,404.26
				1,404.26	701321	572500		COMBO KIT, BLOWER, IMPCT WRENCH Genl Supplies/Small Tools	

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
								CHECK 100010 TOTAL:	5,662.93
100011	12/08/2020	PRTD	9646 GRAYBAR ELECTRIC CO.	9318649175	1046	11/05/2020		12/08/20	497.91
Invoice: 9318649175				497.91 101300	570000	ADV CNTRL EXPERT SINGLE SPRT SCADA Services			
								CHECK 100011 TOTAL:	497.91
100012	12/08/2020	PRTD	21197 JACOBS ENGINEERING G	W9Y23500-018	1022	11/10/2020		12/08/20	30,730.38
Invoice: W9Y23500-018				30,730.38 701122	651600	P/E 10/30 PH2 WHT PAPER STDY Other Professional Serv			
								CHECK 100012 TOTAL:	30,730.38
100013	12/08/2020	PRTD	2611 LA DWP	851260-112520	1075	11/25/2020		12/08/20	42.96
Invoice: 851260-112520				42.96 101700	540510	RECTIFIER 10/26-11/25-0 KW Energy			
								CHECK 100013 TOTAL:	42.96
100014	12/08/2020	PRTD	2814 MCMASTER-CARR SUPPLY	48235475	1061	11/04/2020		12/08/20	700.22
Invoice: 48235475				700.22 701002	551000	HOT WATER PUMP FLEX HOSES Supplies/Material			
Invoice: 46449609				46449609					
Invoice: 48051415				48051415					
				485.80 101600	541000	VIBRATION MOUNTS Supplies/Material			
				485.80 101600	541000	PARTS FOR BODYFEEDERS Supplies/Material			
								CHECK 100014 TOTAL:	1,213.99
100015	12/08/2020	PRTD	30004 METRO EXPRESSLANES	120202063147	1051	11/25/2020		12/08/20	4.85
Invoice: 120202063147				4.85 701121	711000	METRO EXP LANE USE 11/13 Travel / Misc Staff Exp			
								CHECK 100015 TOTAL:	4.85
100016	12/08/2020	PRTD	2839 MOTION INDUSTRIES, I	CA22-660515	1021	11/16/2020		12/08/20	171.61
Invoice: CA22-660515				171.61 751820	551000	BUSHINGS Supplies/Material			

A/P CASH DISBURSEMENTS JOURNAL

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
								CHECK 100016 TOTAL:	171.61
100017	12/08/2020	PRTD	16372 OLIN CORPORATION	2905949	1037	11/24/2020		12/08/20	4,218.12
			Invoice: 2905949	4,218.12	751810	541014	4,832 GAL HYPOCHLORITE Sodium Hypochlorite		
								CHECK 100017 TOTAL:	4,218.12
100018	12/08/2020	PRTD	2585 PURETEC	1838899	1016	10/30/2020		12/08/20	73.38
			Invoice: 1838899	73.38	701341	551500	10/21 TANK EXCHG-TAPIA Outside Services		
								CHECK 100018 TOTAL:	73.38
100019	12/08/2020	PRTD	21195 RACHIO INC.	335421	1018	04/30/2020		12/08/20	4,325.95
			Invoice: 335421	4,325.95	101800	670900	IRGTN INSTALLS-APR'20 Res. ET Irrigation Controller		
			Invoice: 336692	336692			1019 05/31/2020 IRGTN INSTALLS-MAY'20 Res. ET Irrigation Controller	12/08/20	12,152.85
			Invoice: 341731	341731			1020 06/30/2020 IRGTN INSTALLS-JUN'20 Res. ET Irrigation Controller	12/08/20	4,185.90
				4,185.90	101800	670900			
								CHECK 100019 TOTAL:	20,664.70
100020	12/08/2020	PRTD	2957 SOUTHERN CALIFORNIA	3805/112820	1076	11/28/2020		12/08/20	13.93
			Invoice: 3805/112820	13.93	751750	540510	PWP BLDG 1 EV-10/23-11/23-0 KH Energy		
								CHECK 100020 TOTAL:	13.93
100021	12/08/2020	PRTD	2957 SOUTHERN CALIFORNIA	4332/112820	1077	11/28/2020		12/08/20	1,073.10
			Invoice: 4332/112820	1,073.10	751750	540510	PWP BLDG 1 HM-10/23-11/23-5,959 KH Energy		
								CHECK 100021 TOTAL:	1,073.10
100022	12/08/2020	PRTD	2957 SOUTHERN CALIFORNIA	4500-42/120320	1078	12/03/2020		12/08/20	43,640.66
			Invoice: 4500-42/120320	21,820.33	751101	540510	RW P/S 10/30-12/2/20-310,723 KH Energy		
				21,820.33	751102	540510	Energy		

A/P CASH DISBURSEMENTS JOURNAL

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INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
				CHECK 100022 TOTAL:	43,640.66
100023 12/08/2020 PRTD 2957 SOUTHERN CALIFORNIA 5165-46/112820	1079	11/28/2020		12/08/20	28,092.57
Invoice: 5165-46/112820	28,092.57 751820 540510	RLV CMPST PLNT 10/23-11/23/20-214,103 KH Energy			
				CHECK 100023 TOTAL:	28,092.57
100024 12/08/2020 PRTD 2958 SOUTHERN CALIFORNIA 8400/112320	1070	11/23/2020		12/08/20	30.59
Invoice: 8400/112320	30.59 101101 540530	CONDUIT 10/19-11/19-13 TH Gas			
				CHECK 100024 TOTAL:	30.59
100025 12/08/2020 PRTD 16034 TASC (TOTAL ADMINIST IN1888235	1045	11/14/2020		12/08/20	1,447.95
Invoice: IN1888235	1,447.95 701430 622000	FSA RENEWAL, CLAIM & ADMIN FEES Outside Services			
				CHECK 100025 TOTAL:	1,447.95
100026 12/08/2020 PRTD 12149 THATCHER CO. OF CALI 280366	1024	11/20/2020		12/08/20	6,242.77
Invoice: 280366	6,242.77 751810 541011	4,002 GAL BISULFITE Sodium Bisulfite			
				CHECK 100026 TOTAL:	6,242.77
100027 12/08/2020 PRTD 17645 TORO ENTERPRISES INC 14122	1058	10/31/2020		12/08/20	5,690.87
Invoice: 14122	5,690.87 101 117006	RPR WATER MAIN@LATIGO/MGUR 10/27/20 Latigo/Maguire- Dmg F/H			
				CHECK 100027 TOTAL:	5,690.87
100028 12/08/2020 PRTD 18651 TOYOTA-LIFT OF LOS A PSI-0216056	1055	11/23/2020		12/08/20	158.85
Invoice: PSI-0216056	158.85 701325 551500	SERVICE WHEEL BEARINGS-#306 Outside Services			
Invoice: PSI-0216057	158.85 701325 551500	SRV WHEEL BEARINGS-#304 Outside Services			
Invoice: PSI-0216063	165.51 701325 551500	SRVWHEEL BEARINGS-#202 Outside Services			

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
CHECK 100028 TOTAL:									483.21
100029	12/08/2020	PRTD	3006 UNDERGROUND SERVICE	1020200418	1005	11/01/2020		12/08/20	381.25
Invoice: 1020200418				381.25	101700	551500	226	TICKETS-OCT'20 Outside Services	
Invoice: DSB20196011				372.91	101700	551500	1006	DIG SAFE PERMIT FEE Outside Services	372.91
CHECK 100029 TOTAL:									754.16
100030	12/08/2020	PRTD	18604 VENTURA PEST CONTROL	739833	1041	12/01/2020		12/08/20	575.00
Invoice: 739833				90.00	101200	551500		PEST CONTROL-DEC'20 Outside Services	
				45.00	101600	551500		Outside Services	
				50.00	701002	551500		Outside Services	
				37.50	751820	551500		Outside Services	
				50.00	701001	551500		Outside Services	
				87.50	751200	551500		Outside Services	
				100.00	751810	551500		Outside Services	
				40.00	751100	551500		Outside Services	
				75.00	751830	551500		Outside Services	
Invoice: 742770				950.00	101600	551500	1042	11/20/2020 GOPHER TREATMENT-WLK Outside Services	950.00
CHECK 100030 TOTAL:									1,525.00
100031	12/08/2020	PRTD	3025 WATER & SANITATION S	2088096	1071	11/25/2020		12/08/20	21,143.00
Invoice: 2088096				21,143.00	101001	510500	PCH WTR 10/20-11/17-3,702 HF Purch Water-Ventura County		
CHECK 100031 TOTAL:									21,143.00
100032	12/08/2020	PRTD	18914 WECK LABORATORIES, I	w0k1787-LV	1011	11/25/2020		12/08/20	26.52
Invoice: w0k1787-LV				26.52	701341	551500		DIONIZED WATER-OK10115 Outside Services	
Invoice: w0k1788-LV				48.81	101600	571520	1013	11/25/2020 WESTLAKE-OK10116 Other Laboratory Serv	48.81
Invoice: w0k1789-LV				76.39	751810	571520	1014	11/25/2020 TAPIA GRNDWTR-OK10117 Other Laboratory Serv	76.39

A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
								CHECK 100032 TOTAL:	151.72
100033	12/08/2020	PRTD	3048 WEST COAST AIR CONDI	5112072	1053	10/30/2020		12/08/20	288.75
		Invoice: S112072				REPAIR RETURN FAN-BLDG 8			
				288.75	701001	551500		Outside Services	
								CHECK 100033 TOTAL:	288.75
NUMBER OF CHECKS 34 *** CASH ACCOUNT TOTAL ***									198,159.56
TOTAL PRINTED CHECKS									
									COUNT AMOUNT
									34 198,159.56
*** GRAND TOTAL ***									198,159.56

A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100034	12/15/2020	PRTD	2315 ACI COMMUNICATIONS I	38566	1190	11/10/2020		121520	329.50
	Invoice: 38566			329.50 751820	551000	FIBER OPTIC CABLE REPAIR Supplies/Material			
								CHECK 100034 TOTAL:	329.50
100035	12/15/2020	PRTD	8560 ADVANCED UTILITY SYS XT00167833		1178	10/31/2020		121520	6,615.00
	Invoice: XT00167833			6,615.00		MASS MTR CHG INTRFC-AMR			
						E CIP10660 .NON-LABOR . 301440 900000 Capital Asset Expenses			
				XT00167825	1179	10/31/2020		121520	4,200.00
	Invoice: XT00167825			4,200.00		IMPRT WTR MTRS-AMR			
						E CIP10660 .NON-LABOR . 301440 900000 Capital Asset Expenses			
								CHECK 100035 TOTAL:	10,815.00
100036	12/15/2020	PRTD	19993 ALEXANDER'S CONTRACT 103085		1096	10/27/2020		121520	19,146.57
	Invoice: 103085			19,146.57 701224	541500	MTR READS 9/21-10/23 Outside Services			
				103132	1097	11/20/2020		121520	19,221.85
	Invoice: 103132			19,221.85 701224	541500	MTR READS 10/26-11/20 Outside Services			
								CHECK 100036 TOTAL:	38,368.42
100037	12/15/2020	PRTD	30001 AMERICAN PROGRAM BUR 77835-2-0		1116	11/02/2020		121520	7,500.00
	Invoice: 77835-2-0			7,500.00 701230	660200	KEYNOTE SPEAKER-TAPIN'20 School Education Programs			
								CHECK 100037 TOTAL:	7,500.00
100038	12/15/2020	PRTD	2869 AT&T (Monthly Billin 2150/112020		1106	11/20/2020		121520	51.91
	Invoice: 2150/112020			51.91 101106	540520	SRV 11/20-12/19/20 Telephone			
				2430/112320	1186	11/23/2020		121520	52.33
	Invoice: 2430/112320			52.33 101114	540520	SRV 11/23-12/22/20 Telephone			
				7426/112320	1187	11/23/2020		121520	50.72
	Invoice: 7426/112320			50.72 101103	540520	SRV 11/23-12/22/20 Telephone			

A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
CHECK 100038 TOTAL:									154.96
100039	12/15/2020	PRTD	5625 ASSOC. OF WATER AGEN	06-13008	1144	11/19/2020		121520	140.00
	Invoice: 06-13008			140.00 701112	601000	4 REGISTRATIONS-WTR SYMPOSIUM Directors' Conference Exp		11/19/20	
CHECK 100039 TOTAL:									140.00
100040	12/15/2020	PRTD	20698 BATTERIES PLUS	P33328071	1191	11/13/2020		121520	387.99
	Invoice: P33328071			387.99 101200	551000	(2) 80 AH SLA BATTERIES Supplies/Material		121520	
	Invoice: P34082443			387.99 101100	551000	(2) 80 AH SLA BATTERIES Supplies/Material		121520	387.99
	Invoice: P34286467			47.08 101600	551000	(2) 7AH SLA BATTERIES Supplies/Material		121520	47.08
CHECK 100040 TOTAL:									823.06
100041	12/15/2020	PRTD	2516 CALIFORNIA ASSOC. OF	4849	1122	10/28/2020		121520	20,500.00
	Invoice: 4849			20,500.00 701122	710500	MEMBERSHIP DUES 2021 Dues, Subsc & Memberships			
CHECK 100041 TOTAL:									20,500.00
100042	12/15/2020	PRTD	5610 CALIFORNIA MUNICIPAL	20112503	1129	11/25/2020		121520	500.00
	Invoice: 20112503			500.00 701410	651600	DEBT STMT 6/30/20 CAFR Other Professional Serv			
CHECK 100042 TOTAL:									500.00
100043	12/15/2020	PRTD	20797 CHRIS' MOBILE TIRE S	297053	1120	11/11/2020		121520	2,131.44
	Invoice: 297053			2,131.44 701325	551500	RPL 2 TIRES - LOADER #709 Outside Services			
CHECK 100043 TOTAL:									2,131.44
100044	12/15/2020	PRTD	30006 COMPOST TEANA'S ORGA	2538	1127	12/01/2020		121520	2,400.00
	Invoice: 2538			2,400.00 701001	551500	COMPOST TEA TREATMENT Outside Services			

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
				CHECK 100044 TOTAL:	2,400.00
100045 12/15/2020 PRTD 19270 COMMUNICATIONS RELAY 58475	1182	10/01/2020		121520	983.74
Invoice: 58475		CASTRO PEAK RENT 10/01/20			
	983.74 101300 570000	SCADA Services			
Invoice: 58542	1183	11/01/2020		121520	1,043.65
	58542	CASTRO PEAK RENT 11/01/20			
	1,043.65 101300 570000	SCADA Services			
Invoice: 58619	1184	12/01/2020		121520	1,043.65
	58619	CASTRO PEAK RENT 12/01/20			
	1,043.65 101300 570000	SCADA Services			
Invoice: 58498	1185	09/23/2020		121520	564.28
	58498	CASTRO ANNUAL INCREASE JUL~OCT'20			
	564.28 101300 570000	SCADA Services			
				CHECK 100045 TOTAL:	3,635.32
100046 12/15/2020 PRTD 3790 COUNTY OF LA - AUDIT 00111/2021	1165	11/30/2020		121520	815.25
Invoice: 00111/2021		BRIDGE RNT '21 @ TRNF CRK, MULHLND & TO BLVD			
	472.05 751800 542000	Permits and Fees			
	255.20 101300 542000	Permits and Fees			
	88.00 751300 542000	Permits and Fees			
				CHECK 100046 TOTAL:	815.25
100047 12/15/2020 PRTD 2605 DELTA PACIFIC INDUST 5497	1162	11/16/2020		121520	498.66
Invoice: 5497		SHOP SUPPLIES			
	498.66 701325 551000	Supplies/Material			
				CHECK 100047 TOTAL:	498.66
100048 12/15/2020 PRTD 11330 DIAL SECURITY 387672	1132	11/01/2020		121520	355.00
Invoice: 387672		11/20 SEC SRV-HQ			
	355.00 701001 551500	Outside Services			
Invoice: 387673	1133	11/01/2020		121520	271.00
	387673	11/20 SEC SRV-TAPIA			
	271.00 751810 551800	Building Maintenance			
Invoice: 387674	1134	11/01/2020		121520	35.00
	387674	11/20 SEC SRV-RLV			
	35.00 751820 551800	Building Maintenance			
Invoice: 387675	1136	11/01/2020		121520	35.00
	387675	11/20 SEC SRV-RLV FARM			

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC					
				35.00 751830	551500				
									Outside Services
Invoice: 387676				387676	1137	11/01/2020		121520	125.00
				125.00 101600	551800	11/20			
									SEC SRV-WLK Building Maintenance
Invoice: 387677				387677	1138	11/01/2020		121520	35.00
				35.00 101600	551800	11/20			
									SEC SRV-WLK P/S Building Maintenance
Invoice: 387678				387678	1139	11/01/2020		121520	147.00
				147.00 701001	551500	11/20			
									SEC SRV-IT ROOM Outside Services
Invoice: 387679				387679	1141	11/01/2020		121520	15.00
				15.00 751820	551800	11/20			
									CELL PLAN-RLV Building Maintenance
Invoice: 387680				387680	1142	11/01/2020		121520	114.00
				114.00 701002	551500	11/20			
									SEC SRV-OPS Outside Services
Invoice: 387681				387681	1143	11/01/2020		121520	55.00
				55.00 751750	551500	11/20			
									FIRE MNTRNG-BD 1 Outside Services
								CHECK 100048 TOTAL:	1,187.00
100049	12/15/2020	PRTD	6770 G.I. INDUSTRIES	2533752-0283-0	1090	12/01/2020		121520	696.31
			Invoice: 2533752-0283-0	696.31 751810	551800	12/20			
									DISP-TAPIA Building Maintenance
Invoice: 2533753-0283-8				2533753-0283-8	1091	12/01/2020		121520	626.40
				626.40 751810	541500	12/20			
									DISP-TAPIA GRIT Outside Services
Invoice: 2533766-0283-0				2533766-0283-0	1092	12/01/2020		121520	468.20
				468.20 751810	541500	11/16-11/30			
									TAPIA RAGS Outside Services
Invoice: 2967707-0283-9				2967707-0283-9	1107	12/01/2020		121520	891.29
				891.29 701002	551500	SRV - SHOP BLDG 11/16~11/30/20			
									Outside Services
Invoice: 2496405-0283-0				2496405-0283-0	1152	12/01/2020		121520	221.99
				221.99 101600	551800	12/20			
									DISP-WLK Building Maintenance
								CHECK 100049 TOTAL:	2,904.19

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
100050 12/15/2020 PRD Invoice: 9716796884	2701 GRAINGER	9716796884	1150	11/13/2020	121520 215.71
		215.71 751820	541000	BUFFER SOLUTION Supplies/Material	
				CHECK	100050 TOTAL: 215.71
100051 12/15/2020 PRD Invoice: 134139	21168 GRANICUS	134139	1188	12/02/2020	121520 1,500.00
		1,500.00 701420	621500	NOVUS AGENDA HOSTING 12/1/20~11/30/21 Equip Maintenance	
				CHECK	100051 TOTAL: 1,500.00
100052 12/15/2020 PRD Invoice: 0415567	19548 GRM INFORMATION MANA	0415567	1099	10/31/2020	121520 310.92
		310.92 701121	623500	OCT'20 RECORDS STORAGE Records Management	
Invoice: 0415566		0415566	1100	10/31/2020	121520 106.76
		106.76 701121	623500	OCT'20 RECORDS STORAGE Records Management	
Invoice: 0417589		0417589	1101	11/30/2020	121520 310.92
		310.92 701121	623500	NOV'20 RECORDS STORAGE Records Management	
Invoice: 0417588		0417588	1102	11/30/2020	121520 145.36
		145.36 701121	623500	NOV'20 RECORDS STORAGE Records Management	
				CHECK	100052 TOTAL: 873.96
100053 12/15/2020 PRD Invoice: 12219143	2705 HACH COMPANY	12219143	1110	11/24/2020	121520 2,256.71
		2,256.71 701341	551000	REGENT SETS Supplies/Material	
				CHECK	100053 TOTAL: 2,256.71
100054 12/15/2020 PRD Invoice: 180800	10102 INFOSEND INC.	180800	1098	10/30/2020	121520 7,646.16
		7,646.16 701221	622000	P/E 10/29 BILL PMT MLNG Outside Services	
				CHECK	100054 TOTAL: 7,646.16
100055 12/15/2020 PRD Invoice: 22483	20856 INTERNATIONAL PRINTI	22483	1160	12/09/2020	121520 4,680.00
		4,680.00 701230	660400	POSTAGE FOR PROP 218 NOTICE Public Education Programs	

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
	CHECK	100055	TOTAL:		4,680.00
100056 12/15/2020 PRTD 17447 KONECRANES INC. Invoice: 154389272	154389272	1156	11/09/2020	121520	3,016.67
			QRTL CRANE/HOIST INSPCTN		
	706.03 701325 551500		Outside Services		
	898.59 751820 551500		Outside Services		
	962.76 751810 551500		Outside Services		
	64.18 101600 551500		Outside Services		
	64.18 130100 551500		Outside Services		
	320.93 101100 551500		outside Services		
	CHECK	100056	TOTAL:		3,016.67
100057 12/15/2020 PRTD 3352 LAS VIRGENES MUNICIP Invoice: 1150909/120220	1150909/120220	1158	12/02/2020	121520	318.64
	318.64 101600 540540		WLK FLT 10/29-11/25/20 2HF Water		
Invoice: 1150907/120220	1150907/120220	1159	12/02/2020	121520	700.72
	700.72 101600 540540		WLK FLT 10/29-11/25 147HF Water		
	CHECK	100057	TOTAL:		1,019.36
100058 12/15/2020 PRTD 21661 MARINE INDUSTRIAL TA Invoice: 3833852000009830077	3833852000009830077	1121	11/17/2020	121520	2,750.00
	2,750.00 751200 541500		SEDIMENT REMOVAL/CLEANING CORDILLERA TANK Outside Services		
	CHECK	100058	TOTAL:		2,750.00
100059 12/15/2020 PRTD 14322 MILES CHEMICAL COMPA Invoice: 609383	609383	1153	10/29/2020	121520	1,008.76
	1,008.76 751750 541000		CHEMICALS-PWP Supplies		
	CHECK	100059	TOTAL:		1,008.76
100060 12/15/2020 PRTD 21558 MKN-MICHAEL K NUNLEY Invoice: 8455	8455	1174	12/01/2020	121520	201.88
	201.88		P/E 11/28-TP OUTFALL REHAB		
	E CIP10695 .NON-LABOR .				
	754440 900000		Capital Asset Expenses		
Invoice: 8454	8454	1175	12/01/2020	121520	706.58
	706.58		P/E 11/28-CNTRT VALVE DSGN		
	E CIP10695 .NON-LABOR .				
	754440 900000		Capital Asset Expenses		

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV OATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
				CHECK 100060 TOTAL:	908.46
100061 12/15/2020 PRTD 2842 NAPA AUTO PARTS Invoice: 4206-952638	4206-952638	1166 11/05/2020		121520	146.63
	146.63 701325 551000	7524F BATTERY #723 Supplies/Material			
Invoice: 4206-952882	4206-952882	1167 11/09/2020		121520	38.61
	38.61 701325 551000	DIESEL EXHAUST FLUID #709 Supplies/Material			
				CHECK 100061 TOTAL:	185.24
100062 12/15/2020 PRTD 20772 NATIONAL PAYMENT COR Invoice: 923089	923089	1112 11/30/2020		121520	70.27
	70.27 701420 621500	NOV'20 ELEC PAYSTUBS Equip Maintenance			
Invoice: 916026	916026	1113 10/31/2020		121520	70.09
	70.09 701420 621500	OCT'20 ELEC PAYSTUBS Equip Maintenance			
				CHECK 100062 TOTAL:	140.36
100063 12/15/2020 PRTD 16372 OLIN CORPORATION Invoice: 2898876	2898876	1093 11/05/2020		121520	4,272.24
	4,272.24 751810 541014	4,894 GAL HYPOCHLORITE Sodium Hypochlorite			
Invoice: 2906735	2906735	1094 11/26/2020		121520	4,249.54
	4,249.54 751810 541014	4,868 GAL HYPOCHLORITE Sodium Hypochlorite			
Invoice: 2909354	2909354	1095 12/03/2020		121520	4,239.07
	4,239.07 751810 541014	4,856 GAL HYPOCHLORITE Sodium Hypochlorite			
				CHECK 100063 TOTAL:	12,760.85
100064 12/15/2020 PRTD 18946 PACIFIC ADVANCED CIV Invoice: 4451	4451	1126 11/30/2020		121520	720.00
	720.00	DIGSTR2 REHAB-P/E 11/30			
		E CIP10680 .NON-LABOR . 754440 900000 Capital Asset Expenses			
Invoice: 4184	4184	1163 07/31/2020		121520	780.00
	780.00	DIGSTR2 REHAB-P/E 7/31			
		E CIP10680 .NON-LABOR . 754440 900000 Capital Asset Expenses			

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
CHECK 100064 TOTAL: 1,500.00					
100065 12/15/2020 PRTD Invoice: 24	3110 PETERSON, GLEN	24	1117	12/01/2020	121520 1,320.00
		1,320.00 701112	651600	MWD REP FEE-NOV'20 Other Professional Serv	
CHECK 100065 TOTAL: 1,320.00					
100066 12/15/2020 PRTD Invoice: 60245410	8484 PRAXAIR DISTRIBUTION	60245410	1189	11/22/2020	121520 203.67
		203.67 101100	541000	CYLINDER RENTAL 10/20/20~11/20/20 Supplies/Material	
CHECK 100066 TOTAL: 203.67					
100067 12/15/2020 PRTD Invoice: 201755	21594 RECYCLED WOOD PRODUC	201755	1080	11/17/2020	121520 1,545.70
		1,545.70 751820	541080	130 YDS WOODCHIPS Amendment	
Invoice: 201868		201868	1081	11/19/2020	121520 1,545.70
		1,545.70 751820	541080	130 YDS WOODCHIPS Amendment	
Invoice: 201927		201927	1082	11/20/2020	121520 1,545.70
		1,545.70 751820	541080	130 YDS WOODCHIPS Amendment	
Invoice: 202038		202038	1083	11/23/2020	121520 3,091.40
		3,091.40 751820	541080	260 YDS WOODCHIPS Amendment	
Invoice: 202093		202093	1084	11/24/2020	121520 3,091.40
		3,091.40 751820	541080	260 YDS WOODCHIPS Amendment	
Invoice: 202140		202140	1085	11/25/2020	121520 1,545.70
		1,545.70 751820	541080	130 YDS WOODCHIPS Amendment	
Invoice: 202330		202330	1086	11/30/2020	121520 1,545.70
		1,545.70 751820	541080	130 YDS WOODCHIPS Amendment	
Invoice: 202382		202382	1087	12/01/2020	121520 1,545.70
		1,545.70 751820	541080	130 YDS WOODCHIPS Amendment	
Invoice: 202431		202431	1088	12/02/2020	121520 1,545.70
		1,545.70 751820	541080	130 YDS WOODCHIPS Amendment	

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
Invoice: 202478				202478	1089	12/03/2020		121520	1,545.70
				1,545.70 751820	541080	130 YDS WOODCHIPS Amendment			
								CHECK 100067 TOTAL:	18,548.40
100068	12/15/2020	PRTD	19855 RESOURCE TRENDS, INC	631	1128	12/02/2020		121520	5,000.00
			Invoice: 631						
				5,000.00 701121	710500	UTILITY BRANDING NTRK '21 Dues, Subsc & Memberships			
								CHECK 100068 TOTAL:	5,000.00
100069	12/15/2020	PRTD	15800 SAFE AND BEAUTIFUL T	11320	1115	11/03/2020		121520	800.00
			Invoice: 11320						
				800.00 101100	541500	TRIMMING AT KIMBERLY PS Outside Services		11/3/20	
Invoice: 10420				10420	1119	11/04/2020		121520	1,850.00
				1,850.00 101200	541500	TREE TRIMMING AT LATIGO Outside Services		11/4/20	
								CHECK 100069 TOTAL:	2,650.00
100070	12/15/2020	PRTD	20779 SAND MATERIALS & AGG	75328	1154	11/23/2020		121520	495.61
			Invoice: 75328						
				495.61 101700	551000	24.39 TON FILL SAND Supplies/Material			
								CHECK 100070 TOTAL:	495.61
100071	12/15/2020	PRTD	20898 SDI PRESENCE LLC	5541	1177	10/31/2020		121520	9,712.50
			Invoice: 5541						
				9,712.50		P/E 10/31-ERP CONSLT STDY			
						E CIP10663 .NON-LABOR 330440 900000 Capital Asset Expenses			
								CHECK 100071 TOTAL:	9,712.50
100072	12/15/2020	PRTD	2949 SNAP ON TOOLS	11042077228	1164	11/04/2020		121520	64.06
			Invoice: 11042077228						
				64.06 701325	551000	SNAP RING PLIERS Supplies/Material			
								CHECK 100072 TOTAL:	64.06
100073	12/15/2020	PRTD	2956 SOUTH COAST AIR QUAL	3735893	1135	11/17/2020		121520	421.02
			Invoice: 3735893						
				421.02 751820	542000	ANL ICE #87606 RLV FY20-21 Permits and Fees			

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
Invoice: 3737901				3737901	1140	11/17/2020		121520	136.40
				136.40 751820	542000	EMSN #87606 RLV FY20-21 Permits and Fees			
								CHECK 100073 TOTAL:	557.42
100074	12/15/2020	PRTD	2958 SOUTHERN CALIFORNIA	1200/120420	1181	12/04/2020		121520	17.49
				Invoice: 1200/120420		JBR P/S 10/30-12/2/20 1 THERM Gas			
				17.49 101109	540530				
Invoice: 9400/120120				9400/120120	1196	12/08/2020		121520	31.74
				31.74 101600	540530	WLK P/S 11/1/~12/1 14 THERMS Gas			
Invoice: 0400/120820				0400/120820	1198	12/08/2020		121520	16.52
				16.52 101110	540530	CORNELL 11/3-12/4 1 THERM Gas			
Invoice: 4200/120820				4200/120820	1201	12/08/2020		121520	465.21
				465.21 751820	540530	RANCHO 11/3-12/4 395 THERMS Gas			
Invoice: 4000/120820				4000/120820	1204	12/08/2020		121520	1,568.04
				1,568.04 751810	540530	TAPIA 11/3-12/4 -1,707 THERMS Gas			
Invoice: 3600/120820				3600/120820	1206	12/08/2020		121520	2,188.82
				1,641.62 701001	540530	HQ & OPS 11/3-12/4 - 2,431 THERMS Gas			
				547.20 701002	540530	Gas			
								CHECK 100074 TOTAL:	4,287.82
100075	12/15/2020	PRTD	8645 SOUTHERN CALIFORNIA	110111-20	1130	11/25/2020		121520	1,758.37
				Invoice: 110111-20		EES ANNIVERSARY GIFTS Empl Recognition Functions			
				1,758.37 701430	681500				
								CHECK 100075 TOTAL:	1,758.37
100076	12/15/2020	PRTD	2969 STATE WATER RESOURCE	WD-0180155	1168	11/24/2020		121520	9,786.00
				Invoice: WD-0180155		PERMIT FEE - FY20-21 TWRP #00037 Permits and Fees			
				9,786.00 751810	542000				
Invoice: WD-0180999				WD-0180999	1169	11/24/2020		121520	2,811.00
				2,811.00 101300	542000	PERMIT FEE - PW WST DISCHG ID-4DW0600 FY20-21 Permits and Fees			
				WD-0177625	1170	11/24/2020		121520	15,269.00

A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
Invoice: WD-0177625				15,269.00 751810	542000				
				WD-0180680	1171	11/24/2020		121520	72,463.00
Invoice: WD-0180680				72,463.00 751810	542000				
				WD-0176029	1173	11/24/2020		121520	93,975.00
Invoice: WD-0176029				93,975.00 751830	542000				
								CHECK 100076 TOTAL:	194,304.00
100077 12/15/2020 PRD	12/15/2020	PRTD	21625 SYLVIR CONSULTING, I	610	1114	11/16/2020		121520	2,420.00
Invoice: 610				2,420.00 701210	651600				
								CHECK 100077 TOTAL:	2,420.00
100078 12/15/2020 PRD	12/15/2020	PRTD	19135 TRANSUNION RISK AND	974571/NOV'20	1125	12/01/2020		121520	246.00
Invoice: 974571/NOV'20				246.00 701221	622000				
								CHECK 100078 TOTAL:	246.00
100079 12/15/2020 PRD	12/15/2020	PRTD	2780 VALLEY NEWS GROUP	11-19	1111	11/19/2020		121520	350.00
Invoice: 11-19				175.00 701230	660400				
				175.00 751840	660400				
								CHECK 100079 TOTAL:	350.00
100080 12/15/2020 PRD	12/15/2020	PRTD	21251 VENTERRA ENVIRONMENTA	5158-LVW	1157	09/03/2020		121520	1,850.00
Invoice: 5158-LVW				1,850.00 101700	551500				
								CHECK 100080 TOTAL:	1,850.00
100081 12/15/2020 PRD	12/15/2020	PRTD	3035 VWR SCIENTIFIC	8802728956	1123	10/29/2020		121520	43.24
Invoice: 8802728956				43.24 701341	551000				
								CHECK 100081 TOTAL:	43.24

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
100082 12/15/2020 PRD 19685 W. LITTEN INC. Invoice: 20058	20058	1108	11/30/2020	121520	4,787.95
	4,787.95 751810	678800	SPRAYFIELD 11/23-11/25 District Sprayfield		
Invoice: 20059	20059	1109	12/07/2020	121520	7,459.96
	7,459.96 751810	678800	SPRAYFIELD 11/30-12/4 District Sprayfield		
			CHECK 100082 TOTAL:		12,247.91
100083 12/15/2020 PRD 8510 WORK BOOT WAREHOUSE Invoice: 2-1-1000658	2-1-1000658	1194	11/16/2020	121520	172.46
	172.46 701331	623000	SAFETY FOOTWARE - G. GARCIA Safety Equip		
Invoice: 2-2-1001392	2-2-1001392	1195	11/12/2020	121520	176.40
	176.40 701440	623000	SAFETY FOOTWARE - E. RODRIGUEZ Safety Equip		
			CHECK 100083 TOTAL:		348.86
100084 12/15/2020 PRD 3067 XEROX CORPORATION Invoice: 012048404	012048404	1131	12/01/2020	121520	186.02
	157.67 701	225000	LEASE PMT/USG 5945 OPS/NOV'20		
	3.56 701420	625000	Curr Equip Lease-Computer		
	15.32 701420	620500	Equip Interest Expense		
	9.47 701420	620000	Equip Rental		
			Forms, Supplies And Postage		
Invoice: 702443699-1	702443699-1	1145	11/11/2020	121520	562.09
	475.50 701	225000	LEASE PMT/USG D95CP, 2ND FL/OCT'20		
	10.74 701420	625000	Curr Equip Lease-Computer		
	46.19 701420	620500	Equip Interest Expense		
	29.66 701420	620000	Equip Rental		
			Forms, Supplies And Postage		
Invoice: 702443699-2	702443699-2	1146	11/11/2020	121520	674.13
	601.65 701	225000	LEASE PMT/USG D95CP, 1ST FL/OCT'20		
	13.59 701420	625000	Curr Equip Lease-Computer		
	58.44 701420	620500	Equip Interest Expense		
	.45 701420	620000	Equip Rental		
			Forms, Supplies And Postage		
Invoice: 702443699-3	702443699-3	1147	11/11/2020	121520	217.49
	185.28 701	225000	LEASE PMT/USG 5845APT-TAPIA/OCT'20		
	8.72 701420	625000	Curr Equip Lease-Computer		
	18.41 701420	620500	Equip Interest Expense		
	5.08 701420	620000	Equip Rental		
			Forms, Supplies And Postage		
	702443699-4	1148	11/11/2020	121520	906.56

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET	
Invoice: 702443699-4						
636.06 701	225500					
14.37 701420	625000					
61.79 701420	620500					
194.34 701420	620000					
INVOICE DTL DESC						
LEASE PMT/USG XC60 COL-HQ/OCT'20						
Curr Equip Payable						
Equip Interest Expense						
Equip Rental						
Forms, Supplies And Postage						
702443699-5	1149	11/11/2020		121520	151.13	
Invoice: 702443699-5						
134.96 701	225500					
3.05 701420	625000					
13.12 701420	620500					
LEASE PMT-C70 EFI-HQ/OCT'20						
Curr Equip Payable						
Equip Interest Expense						
Equip Rental						
CHECK 100084 TOTAL:					2,697.42	
100085 12/15/2020 PRTD	21494 YOUNG ENGINEERING &	26649B	1180	11/18/2020	121520	8,970.72
Invoice: 26649B						
8,970.72 101100	541000		528	GAL PVC BLADDER ASSY		
Supplies/Material						
CHECK 100085 TOTAL:					8,970.72	
NUMBER OF CHECKS 52					*** CASH ACCOUNT TOTAL ***	401,241.04
TOTAL PRINTED CHECKS						
		COUNT	AMOUNT			
		52	401,241.04			
*** GRAND TOTAL ***					401,241.04	

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100086	12/22/2020	PRTD	19269 ACC BUSINESS	203202392	1274	11/27/2020		122220	898.50
	Invoice: 203202392			898.50 701420	540520	INTERNET 10/11-11/10 Telephone			
							CHECK	100086 TOTAL:	898.50
100087	12/22/2020	PRTD	4897 ACOM SOLUTIONS	0204766-IN	1202	08/31/2020	22100004	122220	5,117.00
	Invoice: 0204766-IN			5,117.00 701420	621500	EZ DOCS SPRT 10/1/20-9/30/21 Equip Maintenance			
							CHECK	100087 TOTAL:	5,117.00
100088	12/22/2020	PRTD	3836 ADDICTION MEDICINE C	12M21	1262	12/15/2020		122220	700.00
	Invoice: 12M21			700.00 701430	684000	DOT 2021 FEES - 7EE DOT Testing			
							CHECK	100088 TOTAL:	700.00
100089	12/22/2020	PRTD	19264 ARNOLD LAROCHELLE MA	1018	1312	09/11/2020		122220	286.00
	Invoice: 1018			286.00 751840	687200	JPA COUNSEL SRV-AUG'20 Outside Services			
				1481	1313	10/09/2020		122220	560.00
	Invoice: 1481			560.00 751840	687200	LV/JPA COUNSEL SRV-SEP'20 Outside Services			
				1880	1314	12/08/2020		122220	352.00
	Invoice: 1880			352.00 751840	687200	JPA COUNSEL SRV-NOV'20 Outside Services			
							CHECK	100089 TOTAL:	1,198.00
100090	12/22/2020	PRTD	20695 AT&T A/C -0051	0051/120520	1233	12/05/2020		122220	2,353.90
	Invoice: 0051/120520			106.49 101600	540520	TEL SRV - 11/5-12/4/20 Telephone			
				116.52 130100	540520	Telephone			
				764.30 751810	540520	Telephone			
				688.76 701002	540520	Telephone			
				54.41 701001	540520	Telephone			
				51.03 751820	540520	Telephone			
				102.06 101107	540520	Telephone			
				51.03 101104	540520	Telephone			
				51.03 101108	540520	Telephone			
				51.03 101117	540520	Telephone			
				215.18 101110	540520	Telephone			
				51.03 101121	540520	Telephone			
				25.51 101123	540520	Telephone			
				25.52 101124	540520	Telephone			

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
CHECK 100090 TOTAL:									2,353.90
100091	12/22/2020	PRTD	2869 AT&T (Monthly Billin	0123/120720	1369	12/07/2020		122220	67.70
			Invoice: 0123/120720	67.70 101300	540520	SVCS 12/7-1/6/20 Telephone			
			Invoice: 9054/120520	9054/120520	1370	12/05/2020		122220	338.08
				338.08 101122	540520	SVCS 12/5-1/4/20 Telephone			
			Invoice: 0124/120720	0124/120720	1371	12/07/2020		122220	33.34
				33.34 101207	540520	SVCS 12/7-1/6/20 Telephone			
			Invoice: 2045/120720	2045/120720	1372	12/07/2020		122220	202.66
				202.66 101100	540520	SVCS 12/7-1/6/20 Telephone			
			Invoice: 2043/120720	2043/120720	1373	12/07/2020		122220	409.41
				409.41 101100	540520	SVCS 12/7-1/6/20 Telephone			
CHECK 100091 TOTAL:									1,051.19
100092	12/22/2020	PRTD	20424 AT&T (U-VERSE INTERN	5778/121020	1368	12/10/2020		122220	79.54
			Invoice: 5778/121020	79.54 751820	540520	INTERNET SVCS 12/11-1/10 Telephone			
CHECK 100092 TOTAL:									79.54
100093	12/22/2020	PRTD	9631 AT&T LONG DISTANCE (806368136/120420	1269	12/04/2020		122220	16.22
			Invoice: 806368136/120420	4.13 701002	540520	LONG DIST 11/1-12/1 Telephone			
				11.94 751810	540520	Telephone			
				.15 101600	540520	Telephone			
CHECK 100093 TOTAL:									16.22
100094	12/22/2020	PRTD	16253 AT&T MOBILITY	992789332X12112020	1387	12/03/2020		122220	4,565.59
			Invoice: 992789332X12112020	39.48 101300	540520	AT&T MOBILITY SRV 11/4-12/3/20 Telephone			
				144.85 701122	540520	Telephone			
				25.75 701220	540520	Telephone			
				42.13 701223	540520	Telephone			
				78.96 701230	540520	Telephone			
				25.75 701320	540520	Telephone			
				35.08 701321	540520	Telephone			

Las Virgenes Municipal Water District



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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
				193.65 701322	540520				Telephone
				30.17 701325	540520				Telephone
				66.12 701326	540520				Telephone
				39.48 701330	540520				Telephone
				541.45 701331	540520				Telephone
				25.88 701340	540520				Telephone
				29.55 701350	540520				Telephone
				39.48 701410	540520				Telephone
				1,277.56 701420	540520				Telephone
				39.48 751750	540520				Telephone
				66.32 751810	540520				Telephone
				65.91 751820	540520				Telephone
				1,487.05 701224	540520				Telephone
				271.49 701224	540520				Telephone
								CHECK 100094 TOTAL:	4,565.59
100095	12/22/2020	PRTD	20491 BEST BEST & KRIEGER	893631					
			Invoice: 893631						
				5,000.00 751840	651600	12/07/2020		122220	5,000.00
						P/E 11/30 STATE LOBBYING			
						Other Professional Serv			
			Invoice: 893630						
				893630		12/07/2020		122220	7,500.00
				7,500.00 751840	651600	P/E 11/30 FEDERAL LOBBYING			
						Other Professional Serv			
								CHECK 100095 TOTAL:	12,500.00
100096	12/22/2020	PRTD	30000 BLUE VIOLET NETWORKS	71841					
			Invoice: 71841						
				11,025.00 701	135500	12/10/2020		122220	17,500.00
				4,375.00 751	135500	PHONE SYS SPRT 1/1-12/31/21			
				2,100.00 101	135500	Prepaid Services			
						Prepaid Services			
						Prepaid Services			
								CHECK 100096 TOTAL:	17,500.00
100097	12/22/2020	PRTD	2964 CALIFORNIA DEPT OF T	97-817885/NOV'20	1250	11/30/2020		122220	17,940.00
			Invoice: 97-817885/NOV'20						
				17,940.00 701	200600	SALES/USE TAX PRE-PAYMENT FOR NOV'20 A/C 97-817885			
						Accrued Use Tax			
								CHECK 100097 TOTAL:	17,940.00
100098	12/22/2020	PRTD	20655 CANNON CORPORATION	74357					
			Invoice: 74357						
				101.00		11/06/2020		122220	202.00
						P/E 10/31 CORD/SDDL TANK REHAB			
						E CIP10665 .NON-LABOR .			
						754440 900000 Capital Asset Expenses			
						E CIP10671 .NON-LABOR .			

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
				301440	900000	INVOICE DTL DESC			
						Capital Asset Expenses			
						CHECK	100098	TOTAL:	202.00
100099	12/22/2020	PRTD	18107 CAROLLO ENGINEERING,	0193160	1315	12/04/2020		122220	23,320.46
				Invoice: 0193160		P/E 11/30 PWP TEST/OP			
				23,320.46	751750	541500			
						Outside Services			
						CHECK	100099	TOTAL:	23,320.46
100100	12/22/2020	PRTD	18860 CHEMTREAT, INC.	CIN010071646	1285	12/01/2020		122220	739.86
				Invoice: CIN010071646		DEC'20 WATER TREATMENT			
				739.86	701001	551000			
						Supplies/Material			
						CHECK	100100	TOTAL:	739.86
100101	12/22/2020	PRTD	18906 COAST TO COAST COMPU	A2207862	1249	12/03/2020		122220	185.05
				Invoice: A2207862		MICR TONER FOR HP PRINTER			
				185.05	701440	620000			
						Forms, Supplies And Postage			
						CHECK	100101	TOTAL:	185.05
100102	12/22/2020	PRTD	30009 CAMILO CONCHA	059354	1280	12/07/2020		122220	155.93
				Invoice: 059354		REFUND CR BAL - CLOSED A/C			
				155.93	101	230500			
						Deposit Refd Clearing-Billing			
						CHECK	100102	TOTAL:	155.93
100103	12/22/2020	PRTD	4586 CONSOLIDATED ELECTRI	9009-418053	1243	12/11/2020		122220	56.48
				Invoice: 9009-418053		CONDUIT			
				56.48	701002	551000			
						Supplies/Material			
				Invoice: 9009-417382					
				80.08	101100	551000		122220	80.08
				9009-417718		1245		122220	932.70
				Invoice: 9009-417718		12/04/2020			
				932.70	101100	551000			
						WIRE, TAP CONN & LDCKNUTS			
						Supplies/Material			
						CHECK	100103	TOTAL:	1,069.26
100104	12/22/2020	PRTD	2547 COUNTY SANITATION DI	48892/113020	1261	11/30/2020		122220	1,163.07
				Invoice: 48892/113020		TAPIA GRIT HAULING - NOV'20			
				1,163.07	751810	541500			
						Outside Services			

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDDR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
				CHECK 100104 TOTAL:	1,163.07
100105 12/22/2020 PRTD 16364 D&H WATER SYSTEMS IN I 2020-1312 Invoice: I 2020-1312	1252	11/30/2020	22100009	122220	5,165.30
	541000			MFC CONTROLLER-WLFP Supplies/Material	
				CHECK 100105 TOTAL:	5,165.30
100106 12/22/2020 PRTD 19033 DENOVO VENTURES, LLC 69997 Invoice: 69997	1270	12/01/2020		122220	4,938.00
	621500			JAN'21 DIST RECOVERY Equip Maintenance	
				CHECK 100106 TOTAL:	4,938.00
100107 12/22/2020 PRTD 20685 DOCUMENT SYSTEMS INC 148896 Invoice: 148896	1268	11/23/2020		122220	41.08
	621500			10/24-11/23 CANON MAINT Equip Maintenance	
				CHECK 100107 TOTAL:	41.08
100108 12/22/2020 PRTD 4943 ENVICOM CORPORATION 0016039 Invoice: 0016039	1298	10/31/2020		122220	2,343.25
	701			P/E 10/25 TWIN LKS P/S UPGRADE Developer Deposits	
				CHECK 100108 TOTAL:	2,343.25
100109 12/22/2020 PRTD 18743 EUROFINS EATON ANALY L0544465 Invoice: L0544465	1234	12/04/2020		122220	450.00
	571520			PW MONTHLY SAMPLES 11/10/20 Other Laboratory Serv	
Invoice: L0543843					560.00
	571520			PW WEEKLY SAMPLES 11/10/20 Other Laboratory Serv	
Invoice: L0544761					560.00
	571520			PE WEEKLY SAMPLES 11/17/20 Other Laboratory Serv	
Invoice: L0544758					595.00
	571520			PW BI-MONTHLY SAMPLES 11/17/20 Other Laboratory Serv	
Invoice: L0544756					125.00
	571520			PW SPECIAL SAMPLES UV TEST 11/17/20 Other Laboratory Serv	

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDDR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
				CHECK 100109 TOTAL:	2,290.00
100110 12/22/2020 PRTD 2654 FAMCON PIPE Invoice: S100041083.001	S100041083.001	1205 12/01/2020	22100001	122220	2,250.84
	2,250.84 101100	541000		VALVES & REPAIR KITS Supplies/Material	
				CHECK 100110 TOTAL:	2,250.84
100111 12/22/2020 PRTD 18815 FASTENAL COMPANY Invoice: CACHA36074	CACHA36074	1223 11/30/2020		122220	1,308.53
	1,308.53 751810	551000		TAPIA BARSCREEN FASTENERS Supplies/Material	
Invoice: CACHA36086	CACHA36086	1225 12/02/2020		122220	886.74
	886.74 751810	551000		TAPIA MAINT SUPPLIES Supplies/Material	
Invoice: CACHA36087	CACHA36087	1226 12/02/2020		122220	449.76
	449.76 751820	551000		RANCHO MAINT SUPPLIES Supplies/Material	
				CHECK 100111 TOTAL:	2,645.03
100112 12/22/2020 PRTD 2655 FERGUSON ENTERPRISES Invoice: 0734966	0734966	1199 11/25/2020	22100013	122220	248.57
	248.57 101700	551000		BACKFLOW REPAIR PARTS Supplies/Material	
Invoice: 0734966-1	0734966-1	1200 12/01/2020	22100013	122220	1,897.37
	1,897.37 101700	551000		BACKFLOW REPAIR PARTS Supplies/Material	
				CHECK 100112 TOTAL:	2,145.94
100113 12/22/2020 PRTD 2660 FISHER SCIENTIFIC Invoice: 4027479	4027479	1221 11/24/2020		122220	292.85
	292.85 701341	551000		LAB SUPPLIES Supplies/Material	
				CHECK 100113 TOTAL:	292.85
100114 12/22/2020 PRTD 30010 LINA FRAIFALD Invoice: 075925	075925	1283 12/07/2020		122220	89.07
	89.07 101	230500		REFUND CR BAL - CLDSED A/C Deposit Refd Clearing-Billing	
				CHECK 100114 TOTAL:	89.07

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100115	12/22/2020	PRTD	18845 FREELITE SKYLIGHTS	206906	1278	12/07/2020		122220	7,535.00
			Invoice: 206906	7,535.00	701002	553000	REPLACE SKYLIGHTS BLDG 7 Capital Outlay		
								CHECK 100115 TOTAL:	7,535.00
100116	12/22/2020	PRTD	2705 HACH COMPANY	12184355	1151	10/29/2020		122220	1,681.76
			Invoice: 12184355	1,681.76	701341	551000	REGENT SETS Supplies/Material		
								CHECK 100116 TOTAL:	1,681.76
100117	12/22/2020	PRTD	30011 M HODGE	012731	1284	12/07/2020		122220	404.90
			Invoice: 012731	404.90	101	230500	REFUND CR BAL - CLOSED A/C Deposit Refd Clearing-Billing		
								CHECK 100117 TOTAL:	404.90
100118	12/22/2020	PRTD	30012 JRP DESIGN & REMODEL	084714	1287	12/07/2020		122220	920.34
			Invoice: 084714	920.34	101	230500	REFUND CR BAL - CLOSED A/C Deposit Refd Clearing-Billing		
								CHECK 100118 TOTAL:	920.34
100119	12/22/2020	PRTD	3352 LAS VIRGENES MUNICIP	2645/120220	1207	12/02/2020		122220	194.75
			Invoice: 2645/120220	194.75	701001	540540	RW P/S 10/28-11/25/20 Water		
			Invoice: 2646/120220	232.92	701001	540540	BLDG #8/RW 10/28-11/25/20 Water		
			Invoice: 2652/120220	202.02	701001	540540	BLDG #8/RW 10/28-11/25/20 Water		
			Invoice: 2655/120220	239.07	701002	540540	BLDG #7/RW 10/28-11/25/20 Water		
			Invoice: 0331/120220	33.72	751125	540540	MORRISON P/S 10/29-11/24/20 Water		
			Invoice: 0558/120220	33.72	751223	540540	INDIAN HILLS 10/29-11/24/20 Water		

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CASH ACCOUNT: 999 100100 Cash-General
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INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET	
INVOICE DTL DESC						
Invoice: 0151/120220	0151/120220	1217	12/02/2020	122220	9,849.76	
	9,849.76 751750 540540	HQ PWP/DEMO Water	10/28-11/25/20			
Invoice: 0896/120420	0896/120420	1218	12/04/2020	122220	364.76	
	364.76 101201 540540	EQS TANK - Water	10/28-11/24/20			
Invoice: 9793/120920	9793/120920	1260	12/09/2020	122220	161.36	
	161.36	RLV SOLAR	10/30-11/30			
	E CIP10688 .NON-LABOR .					
	754440 900000	Capital Asset Expenses				
		CHECK	100119 TOTAL:		11,312.08	
100120 12/22/2020 PRTD Invoice: 063268	30013 JULIE LEVIN	063268	1288	12/07/2020	122220	62.00
	62.00 101 230500	REFUND CR BAL - CLOSED A/C Deposit Refd Clearing-Billing				
		CHECK	100120 TOTAL:		62.00	
100121 12/22/2020 PRTD Invoice: 48303079	2814 MCMaster-CARR SUPPLY	48303079	1239	11/05/2020	122220	115.98
	115.98 701326 572500	DRILL/TAP SET FOR RANCHO Genl Supplies/Small Tools				
Invoice: 49186135	49186135	1240	11/23/2020	122220	139.35	
	139.35 701326 572500	SS HARDWARE/PUNCH GENERATOR CONNECTION BOXES Genl Supplies/Small Tools				
Invoice: 49956473	49956473	1241	12/09/2020	122220	82.83	
	82.83 701002 551000	2' DIESEL FUEL PIPE FITTINGS Supplies/Material				
Invoice: 49958386	49958386	1242	12/09/2020	122220	44.84	
	44.84 701002 551000	1.25" CHECK VALVE Supplies/Material				
		CHECK	100121 TOTAL:		383.00	
100122 12/22/2020 PRTD Invoice: INV-000514	21574 METERSYS	INV-000514	1297	10/01/2020	122220	15,404.73
	15,404.73	PROJECT MGMT AMR/AMI				
	E CIP10660 .NON-LABOR .					
	301440 900000	Capital Asset Expenses				



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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
								CHECK 100122 TOTAL:	15,404.73
100123	12/22/2020	PRTD	2839 MOTION INDUSTRIES, I	CA22-657752	1296	08/11/2020		122220	1,398.32
			Invoice: CA22-657752						
				1,398.32 751810	541000	WATER HOSE Supplies/Material			
								CHECK 100123 TOTAL:	1,398.32
100124	12/22/2020	PRTD	30014 ONYX PAVING COMPANY	085330	1290	12/07/2020		122220	347.84
			Invoice: 085330						
				347.84 101	230500	REFUND CR BAL - CLOSED A/C Deposit Refd Clearing-Billing			
								CHECK 100124 TOTAL:	347.84
100125	12/22/2020	PRTD	13586 ORACLE AMERICA, INC.	44875030	1272	08/22/2020		122220	19,220.53
			Invoice: 44875030						
				19,220.53 701	200500	JDE MAINT 5/23-8/22 Accrued Accounts Payable			
			Invoice: 44875031						
				44875031	1273	11/22/2020		122220	19,220.53
				19,220.53 701	200500	JDE MAINT 8/23-11/22 Accrued Accounts Payable			
								CHECK 100125 TOTAL:	38,441.06
100126	12/22/2020	PRTD	15824 OUTBACK FOOTWEAR	43707	1220	12/01/2020		122220	203.77
			Invoice: 43707						
				203.77 701343	623000	SAFETY FOOTWEAR - DAVE SHIELLY Safety Equip			
								CHECK 100126 TOTAL:	203.77
100127	12/22/2020	PRTD	30015 ROGER PASKELL	012789	1291	12/07/2020		122220	28.90
			Invoice: 012789						
				28.90 101	230500	REFUND CR BAL - CLOSED A/C Deposit Refd Clearing-Billing			
								CHECK 100127 TOTAL:	28.90
100128	12/22/2020	PRTD	2585 PURETEC	1845493	1367	11/10/2020		122220	397.97
			Invoice: 1845493						
				397.97 701341	551500	PURCHASE & INSTALL UV LAMPS Outside Services			
								CHECK 100128 TOTAL:	397.97
100129	12/22/2020	PRTD	21657 JAMES REID	068635	1277	12/07/2020		122220	135.22
			Invoice: 068635						
				135.22 101	230500	REFUND CR BAL - CLOSED A/C Deposit Refd Clearing-Billing			

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
								CHECK 100129 TOTAL:	135.22
100130	12/22/2020	PRTD	16022 ROLLS SCAFFOLD & EQU	6087299S1C	1289	12/04/2020	22100020	122220	2,268.02
			Invoice: 6087299S1C	2,268.02	101600	551599	SCAFFOLD-WLK 11/9-12/6 Woolsey Fire		
								CHECK 100130 TOTAL:	2,268.02
100131	12/22/2020	PRTD	20124 RON'S PORTABLE WELDI	6730	1219	12/02/2020		122220	330.00
			Invoice: 6730	330.00	101700	551000	WELDING REPAIR MAINLINE Supplies/Material	2405 SIERRA CREEK RD	
								CHECK 100131 TOTAL:	330.00
100132	12/22/2020	PRTD	9624 BARBARA SCHUR	028942	1276	12/07/2020		122220	40.85
			Invoice: 028942	40.85	101	230500	REFUND CR BAL - CLOSED A/C Deposit Refd Clearing-Billing		
								CHECK 100132 TOTAL:	40.85
100133	12/22/2020	PRTD	20412 SHRED-IT USA LLC	8180912663	1230	11/22/2020		122220	198.71
			Invoice: 8180912663	198.71	701121	623500	NOV'20 DOC SHREADING SRV Records Management		
								CHECK 100133 TOTAL:	198.71
100134	12/22/2020	PRTD	2956 SOUTH COAST AIR QUAL	3717328	1253	12/01/2020		122220	143.22
			Invoice: 3717328	143.22	101600	542000	EMSN FY20-21 #101493 WLK Permits and Fees		
			Invoice: 3714976	3714976					
				421.02	101600	542000	ICE #101493 FY20-21 WLK Permits and Fees		421.02
			Invoice: 3745999	3745999					
				136.40	101100	542000	EMSN FY20-21 #164911 LV2 Permits and Fees		136.40
			Invoice: 3742770	3742770					
				421.02	101100	542000	ICE #164911 FY20-21 LV2 Permits and Fees		421.02
								CHECK 100134 TOTAL:	1,121.66

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DDOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100135	12/22/2020	PRTD	16271 SPOK, INC. (USA MOBI	D0143084X	1267	12/10/2020		122220	114.52
			Invoice: D0143084X						
				71.03 701331	540520	PAGER SRV 12/11/20-1/10/21			
				43.49 751820	540520	Telephone			
						Telephone			
							CHECK	100135 TOTAL:	114.52
100136	12/22/2020	PRTD	11907 STARQUEST VENTURES,	1029344	1224	12/01/2020		122220	1,325.00
			Invoice: 1029344						
				1,325.00 701420	621500	SQDR MAINTENANCE RENEWAL 2/1/21-1/31/22			
						Equip Maintenance			
							CHECK	100136 TOTAL:	1,325.00
100137	12/22/2020	PRTD	14479 STEPHEN'S VIDEO PROD	11-29-20	1228	11/29/2020		122220	500.00
			Invoice: 11-29-20						
				500.00 751840	651600	VIDEO SRV-JPA MTG-NOV'20			
						Other Professional Serv			
				11-30-20	1229	11/30/2020		122220	1,500.00
			Invoice: 11-30-20						
				1,500.00 701112	651600	VIDEO SRV-LV MTGS-NOV'20			
						Other Professional Serv			
							CHECK	100137 TOTAL:	2,000.00
100138	12/22/2020	PRTD	30016 KATHERINE STRASBURG	071653	1292	12/07/2020		122220	423.27
			Invoice: 071653						
				423.27 101	230500	REFUND CR BAL - CLOSED A/C			
						Deposit Refd Clearing-Billing			
							CHECK	100138 TOTAL:	423.27
100139	12/22/2020	PRTD	21599 THE ROVISYS COMPANY	64641	1275	12/01/2020		122220	56,848.43
			Invoice: 64641						
				56,848.43		P/E 11/30 SCADA UPGRADE			
						E CIP10567 .NON-LABOR .			
						754440 900000 Capital Asset Expenses			
							CHECK	100139 TOTAL:	56,848.43
100140	12/22/2020	PRTD	21593 TRIAD CONSULTING & S	572	1266	12/07/2020		122220	1,170.00
			Invoice: 572						
				1,170.00 701420	651600	P/E 11/20 SEC ASSESSMENT			
						Other Professional Serv			
							CHECK	100140 TOTAL:	1,170.00

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CASH ACCOUNT: 999 100100 Cash-General
 CHECK ND CHK DATE TYPE VENDOR NAME

CHECK ND	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100141	12/22/2020	PRTD	21252 TYLER TECHNOLOGIES,	045-321847	1227	11/20/2020		122220	4,200.00
			Invoice: 045-321847			ERP IMPLTN 11/9-11/12			
				4,200.00					
					E CIP10663 .NON-LABOR .				
					330440 900000	Capital Asset Expenses			
								CHECK 100141 TOTAL:	4,200.00
100142	12/22/2020	PRTD	3006 UNDERGROUND SERVICE	1120200417	1246	12/01/2020		122220	330.10
			Invoice: 1120200417			194 TICKETS - NOV'20			
				330.10 101700	551500	Outside Services			
			Invoice: DSB20196644						
					DSB20196644				
					1247	12/01/2020		122220	372.91
						DIG SAFE PERMIT FEE NOV'20			
				372.91 101700	551500	Outside Services			
								CHECK 100142 TOTAL:	703.01
100143	12/22/2020	PRTD	3429 UNITED PARCEL SERVIC	000025W020500	1378	12/12/2020		122220	67.83
			Invoice: 000025W020500			SHIPPING CHARGES-2 PACKAGES@10/21 & 11/3			
				12.94 701410	620000	Forms, Supplies And Postage			
				54.89 701410	620000	Forms, Supplies And Postage			
								CHECK 100143 TOTAL:	67.83
100144	12/22/2020	PRTD	20935 US METRO GROUP, INC.	103202	1293	11/30/2020		122220	11,441.73
			Invoice: 103202			JANITORIAL SRV-NOV'20			
				6,125.11 701001	551500	Outside Services			
				2,645.89 701002	551500	Outside Services			
				992.00 751820	551800	Building Maintenance			
				1,476.27 751810	551800	Building Maintenance			
				202.46 101600	551800	Building Maintenance			
								CHECK 100144 TOTAL:	11,441.73
100145	12/22/2020	PRTD	21295 VERTICAL ELEVATOR SO	8599	1286	12/01/2020		122220	290.00
			Invoice: 8599			NOV'20 ELEVATOR SRV			
				145.00 701001	551500	Outside Services			
				145.00 701002	551500	Outside Services			
								CHECK 100145 TOTAL:	290.00
100146	12/22/2020	PRTD	2436 VINCE BARNES AUTOMOT	024928	1279	11/23/2020		122220	147.63
			Invoice: 024928			OIL/FILTERS-#325			
				147.63 701325	551500	Outside Services			

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 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
Invoice: 024921	024921	1282	11/18/2020	122220	69.75
	69.75 701325	551500	OIL/FILTERS-#916 Outside Services		
			CHECK	100146 TOTAL:	217.38
100147 12/22/2020 PRD Invoice: 8803015487	8803015487	1214	11/25/2020	122220	804.78
	804.78 701341	551000	MEDIUM MUG EC BROTH Supplies/Material		
			CHECK	100147 TOTAL:	804.78
100148 12/22/2020 PRD Invoice: 008748	008748	1295	12/07/2020	122220	8.64
	8.64 101	230500	REFUND CR BAL - CLOSED A/C Deposit Refd Clearing-Billing		
			CHECK	100148 TOTAL:	8.64
100149 12/22/2020 PRD Invoice: 053921	053921	1255	11/30/2020	22100017 122220	9,704.19
	9,704.19 130100	551000	480 VOLT VFD-L/S #1 Supplies/Material		
Invoice: 051613	051613	1257	11/18/2020	122220	726.37
	726.37 101100	551000	CAM LOCK CABLE CONNECTORS Supplies/Material		
			CHECK	100149 TOTAL:	10,430.56
100150 12/22/2020 PRD Invoice: 4-1-1001312	4-1-1001312	1222	11/24/2020	122220	185.06
	185.06 701341	623000	SAFETY FOOTWEAR - S. MCCLINTOCK Safety Equip		
			CHECK	100150 TOTAL:	185.06
			NUMBER OF CHECKS	65	*** CASH ACCOUNT TOTAL ***
					285,803.27
			TOTAL PRINTED CHECKS	COUNT	AMOUNT
				65	285,803.27
				*** GRAND TOTAL ***	285,803.27



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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100151	12/29/2020	PRTD	19071 A BEE MAN	23585	1303	10/08/2020		122920	145.00
			Invoice: 23585						
				145.00	701224	551500		BEE REMOVAL-5802 WHEELHOUSE Outside Services	
								CHECK 100151 TOTAL:	145.00
100152	12/29/2020	PRTD	2317 ACORN NEWSPAPER	160996	1337	11/26/2020		122920	1,088.00
			Invoice: 160996						
				544.00	701230	660400		DISPLAY BULK COMPOST&TURN DWN IRRIGATION 11/25	
				544.00	751840	660400		Public Education Programs Public Education Programs	
								CHECK 100152 TOTAL:	1,088.00
100153	12/29/2020	PRTD	8680 ADS, LLC	22085.22-1120	1304	11/21/2020		122920	2,980.00
			Invoice: 22085.22-1120						
				745.00	130100	551500		NOV'20-FLOW MONITORING	
				2,235.00	751800	551500		Outside Services Outside Services	
								CHECK 100153 TOTAL:	2,980.00
100154	12/29/2020	PRTD	20389 AIRGAS SPECIALTY PRO	9107566821	1347	11/27/2020		122920	3,037.31
			Invoice: 9107566821						
				3,037.31	751810	541013		30,820 LBS HYDROXIDE Aqua Ammonia	
								CHECK 100154 TOTAL:	3,037.31
100155	12/29/2020	PRTD	3077 AIRGAS USA, LLC	9975914883	1308	11/30/2020		122920	264.50
			Invoice: 9975914883						
				264.50	701002	551500		NOV'20 CYLINDER RENT Outside Services	
								CHECK 100155 TOTAL:	264.50
100156	12/29/2020	PRTD	3807 AMERICAN WATER RESOU	64269/2021	1377	12/16/2020		122920	549.00
			Invoice: 64269/2021						
				549.00	701121	710500		2021 MEMBERSHIP DUES Dues, Subsc & Memberships	
								CHECK 100156 TOTAL:	549.00
100157	12/29/2020	PRTD	21056 BATTERY SYSTEMS INC	6206139	1348	12/04/2020		122920	271.64
			Invoice: 6206139						
				271.64	701325	551000		BATTERIES Supplies/Material	
								CHECK 100157 TOTAL:	271.64

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100158	12/29/2020	PRTD	21426 BRIGHTVIEW LANDSCAPE	4501540	1305	11/30/2020		122920	14,195.42
			Invoice: 4501540						
				3,149.67 701001	551500	LANDSCAPE SRV-NOV'20			
				3,692.00 751810	551800	Outside Services			
				1,781.08 751820	551800	Building Maintenance			
				4,023.00 101600	551800	Building Maintenance			
				459.67 101200	551500	Outside Services			
				1,090.00 130100	551500	Outside Services			
								CHECK 100158 TOTAL:	14,195.42
100159	12/29/2020	PRTD	20655 CANNON CORPORATION	74332	1346	11/05/2020		122920	7,148.75
			Invoice: 74332						
				7,148.75		P/E 10/31 CALLEGUS/LV INTRCNT			
								CHECK 100159 TOTAL:	7,148.75
100160	12/29/2020	PRTD	19397 FIRST CHOICE SERVICE	393701	1338	11/24/2020		122920	26.00
			Invoice: 393701						
				26.00 701410	620000	11/24 COFFEE SRV-HQ			
						Forms, Supplies And Postage			
				393702	1339	11/24/2020		122920	63.11
			Invoice: 393702						
				63.11 701410	620000	11/24 COFFEE SRV-OPS			
						Forms, Supplies And Postage			
				393703	1340	11/24/2020		122920	39.98
			Invoice: 393703						
				39.98 701410	620000	11/24 COFFEE SRV-RLV			
						Forms, Supplies And Postage			
				393704	1341	11/24/2020		122920	71.53
			Invoice: 393704						
				71.53 701410	620000	11/24 COFFEE SRV-TAPIA			
						Forms, Supplies And Postage			
								CHECK 100160 TOTAL:	200.62
100161	12/29/2020	PRTD	6770 G.I. INDUSTRIES	2967971-0283-1	1409	12/16/2020		122920	397.26
			Invoice: 2967971-0283-1						
				397.26 701002	551500	12/1-12/15 SHOP BLDG			
						Outside Services			
								CHECK 100161 TOTAL:	397.26
100162	12/29/2020	PRTD	9646 GRAYBAR ELECTRIC CO.	9319057858	1385	12/04/2020		122920	484.25
			Invoice: 9319057858						
				484.25 101600	551000	REPLACEMENT 24 VOLT UPS AT WESTLAKE PUMP STATION			
						Supplies/Material			

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
								CHECK 100162 TOTAL:	484.25
100163	12/29/2020	PRTD	7421 HAMNER, JEWELL AND A	200593	1352	12/08/2020		122920	197.50
			Invoice: 200593			P/E 11/30 EMGCY GENERATORS			
				197.50					
					E CIP10672	NON-LABOR			
					301440	900000			Capital Asset Expenses
			Invoice: 200609	200609	1353	12/08/2020		122920	522.50
				522.50		P/E 11/30 TWIN LAKES P/S			
					E CIP10430	NON-LABOR			
					201440	900000			Capital Asset Expenses
								CHECK 100163 TOTAL:	720.00
100164	12/29/2020	PRTD	10102 INFOSEND INC.	182424	1349	11/30/2020		122920	9,015.41
			Invoice: 182424			P/E 11/27 BILL PMT MLNG			
				9,015.41	701221	622000			Outside Services
								CHECK 100164 TOTAL:	9,015.41
100165	12/29/2020	PRTD	20823 INVOICE CLOUD INC.	964-2020_11	1350	11/30/2020		122920	5,955.00
			Invoice: 964-2020_11			INVOICE CLOUD FEES-NOV'20			
				5,955.00	701221	622000			Outside Services
								CHECK 100165 TOTAL:	5,955.00
100166	12/29/2020	PRTD	2611 LA DWP	503850/121720	1396	12/17/2020		122920	42.96
			Invoice: 503850/121720			RECTIFIER 11/17-12/17			
				42.96	101700	540510			Energy
			Invoice: 017698/121620	017698/121620	1397	12/16/2020		122920	48.33
				48.33	101700	540510			RECTIFIER 11/16-12/16
						Energy			
			Invoice: 875698/121620	875698/121620	1455	12/16/2020		122920	10,357.57
				10,357.57	101106	540510			TWIN LAKES P/S 11/14-12/16/20
						Energy			
								CHECK 100166 TOTAL:	10,448.86
100167	12/29/2020	PRTD	3352 LAS VIRGENES MUNICIP	1760/121620	1438	12/16/2020		122920	446.32
			Invoice: 1760/121620			TAPIA 11/10-12/9/20			
				446.32	751810	540540			Water
				2090/121620	1439	12/16/2020		122920	348.70

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC					
Invoice: 2090/121620				348.70 751820	540540	RLV 11/11-12/9/20 Water			
Invoice: 2620/121620				2620/121620	1440	12/16/2020		122920	341.32
				341.32 751750	540540	HQ BLDG #1 11/11-12/9/20 Water			
Invoice: 2650/121620				2650/121620	1441	12/16/2020		122920	7.50
				7.50 701001	540540	FIRE PROTECTION #8 11/11-12/9/20 Water			
Invoice: 2647/121620				2647/121620	1442	12/16/2020		122920	318.60
				318.60 701001	540540	HQ BLDG #8 11/11-12/09/20 Water			
Invoice: 2654/121620				2654/121620	1443	12/16/2020		122920	7.50
				7.50 701002	540540	FIRE PROTECTION #7 11/11-12/9/20 Water			
Invoice: 2656/121620				2656/121620	1444	12/16/2020		122920	824.80
				824.80 701002	540540	BLDG #7 11/11-12/9/20 Water			
Invoice: 2658/121620				2658/121620	1445	12/16/2020		122920	357.30
				357.30 701002	540540	BLDG #2 11/11-12/9/20 Water			
Invoice: 0570/121620				0570/121620	1446	12/16/2020		122920	57.82
				57.82 130100	540540	L/S #2 11/12-12/10/20 Water			
Invoice: 1775/121620				1775/121620	1447	12/16/2020		122920	54.97
				54.97 130100	540540	L/S #1 11/12-12/10/20 Water			
								CHECK 100167 TOTAL:	2,764.83
100168	12/29/2020	PRTD	7949 LOS ANGELES COUNTY -	AR0264381/20-21	1330	11/16/2020		122920	148.00
				Invoice: AR0264381/20-21					
				37.00 101700	679000	BACKFLOW DEVICE-ADM FEE FY20-21 @TAPIA			
				111.00 102100	679000	Back Flow Protection			
						Back Flow Protection			
Invoice: AR0264380/20-21				AR0264380/20-21	1331	11/16/2020		122920	37.00
				37.00 101700	679000	BACKFLOW DEVICE - ADM FEE @RLV FY20-21			
						Back Flow Protection			
Invoice: AR0264379/20-21				AR0264379/20-21	1332	11/16/2020		122920	37.00
				37.00 102100	679000	BACKFLOW DEVICE - ADM FEE @WLK WELL FY20-21			
						Back Flow Protection			
Invoice: AR0264378/20-21				AR0264378/20-21	1333	11/16/2020		122920	74.00

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET	
				INVOICE DTL DESC						
Invoice: AR0264378/20-21				74.00	101700	679000				
				BACKFLOW DEVICES - ADM FEE @WL/HQ FY20-21 Back Flow Protection						
Invoice: AR0243824/20-21				148.00	101700	679000	1334	11/16/2020	122920	185.00
				37.00	102100	679000				
				BACKFLOW DEVICES - ADM FEE @HQ FY20-21 Back Flow Protection Back Flow Protection						
				CHECK 100168 TOTAL:						481.00
100169	12/29/2020	PRTD	3514 LOS ANGELES COUNTY,	10670/NOE		1386		12/17/2020	122920	75.00
Invoice: 10670/NOE				75.00						
				NOTICE OF EXEMPTION FEE						
				E CIP10670 .NON-LABOR . 754440 900000 Capital Asset Expenses						
				CHECK 100169 TOTAL:						75.00
100170	12/29/2020	PRTD	2814 MCMASTER-CARR SUPPLY	49502228		1335		12/01/2020	122920	35.34
Invoice: 49502228				35.34	701002	551000				
				FILTER BAGS-RECYCLED WTER SYSTEM USED FLUSH TOILET Supplies/Material						
Invoice: 49877006				49877006		1374		12/08/2020	122920	81.20
				81.20	751820	551000				
				PARTS FDR AIR LINE FOR RANCHO Supplies/Material						
Invoice: 49892503				49892503		1375		12/08/2020	122920	120.49
				120.49	701002	551000				
				PARTS FOR FUEL TANK Supplies/Material						
Invoice: 49953904				49953904		1376		12/09/2020	122920	161.19
				161.19	751830	551000				
				CHECK VALVES AND HOSE FOR EMERGENCY GENERATDR Supplies/Material						
				CHECK 100170 TOTAL:						398.22
100171	12/29/2020	PRTD	14322 MILES CHEMICAL COMPA	611789		1309		12/01/2020	122920	221.21
Invoice: 611789				221.21	751750	541000				
				53 GAL HYPOCHLORITE-PWP Supplies						
Invoice: 612304				612304		1364		12/08/2020	122920	5,987.90
				5,987.90	751810	541050				
				8.82 TONS FERRIC CHLORIDE Ferrous Chloride						
				CHECK 100171 TOTAL:						6,209.11

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 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100172	12/29/2020	PRTD	3605 MITCHELL INSTRUMENT	804744627	1406	12/04/2020		122920	222.41
			Invoice: 804744627	222.41	751100	551000		CURRENT TRANSFORMER FOR PARKWAY PUMP STATION Supplies/Material	
								CHECK 100172 TOTAL:	222.41
100173	12/29/2020	PRTD	2839 MOTION INDUSTRIES, I	CA22-660804	1310	11/25/2020		122920	868.78
			Invoice: CA22-660804	868.78	751810	551000		HYDRAULIC PARTS Supplies/Material	
								CHECK 100173 TOTAL:	868.78
100174	12/29/2020	PRTD	16754 NATURAL SURROUNDINGS	7555	1306	11/01/2020		122920	235.00
			Invoice: 7555	235.00	701001	551500		NOV'20 FLORAL MAINT Outside Services	
				7576				122920	235.00
			Invoice: 7576	235.00	701001	551500		OEC'20 FLORAL MAINT Outside Services	
								CHECK 100174 TOTAL:	470.00
100175	12/29/2020	PRTD	2302 OFFICE DEPOT	140211974001	1361	12/02/2020		122920	148.79
			Invoice: 140211974001	148.79	701410	620000		DESK PADS & PLANNER Forms, Supplies And Postage	
								CHECK 100175 TOTAL:	148.79
100176	12/29/2020	PRTD	20728 OLIVAREZ MADRUGA LEM	140-NOV'20	1366	11/30/2020		122920	13,804.13
			Invoice: 140-NOV'20	7,718.00	701121	650000		LEGAL SERVICES-NOV'20 Legal Services	
				5,641.06	701430	650000		Legal Services	
				445.07	701122	687200		Outside Services	
								CHECK 100176 TOTAL:	13,804.13
100177	12/29/2020	PRTD	20334 PRUDENTIAL OVERALL S	172027585	1316	11/06/2020		122920	130.37
			Invoice: 172027585	61.87	751810	551000		11/20 UNIFORMS/MATS/TOWELS Supplies/Material	
				68.50	701999	731600		Uniforms	
				172027751				122920	31.04
			Invoice: 172027751	21.44	101600	551000		11/20 UNIFORMS/MATS/TOWELS Supplies/Material	
				9.60	701999	731600		Uniforms	

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INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
Invoice: 172029247	172029247	1319	11/16/2020	122920	31.04
	21.44 101600 551000	11/20	UNIFORMS/MATS/TOWELS		
	9.60 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172030597	172030597	1320	11/23/2020	122920	31.04
	21.44 101600 551000	11/20	UNIFORMS/MATS/TOWELS		
	9.60 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172031922	172031922	1321	11/30/2020	122920	31.04
	21.44 101600 551000	11/20	UNIFORMS/MATS/TOWELS		
	9.60 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172027587	172027587	1322	11/06/2020	122920	319.23
	63.28 701002 551000	11/20	UNIFORMS/MATS/TOWELS		
	255.95 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172029075	172029075	1323	11/13/2020	122920	319.93
	63.28 701002 551000	11/20	UNIFORMS/MATS/TOWELS		
	256.65 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172030436	172030436	1324	11/20/2020	122920	466.00
	63.28 701002 551000	11/20	UNIFORMS/MATS/TOWELS		
	402.72 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172031759	172031759	1325	11/27/2020	122920	302.03
	63.28 701002 551000	11/20	UNIFORMS/MATS/TOWELS		
	238.75 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172027586	172027586	1326	11/06/2020	122920	64.03
	30.83 751820 551000	11/20	UNIFORMS/MATS/TOWELS		
	33.20 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172029074	172029074	1327	11/13/2020	122920	64.03
	30.83 751820 551000	11/20	UNIFORMS/MATS/TOWELS		
	33.20 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172030435	172030435	1328	11/20/2020	122920	64.03
	30.83 751820 551000	11/20	UNIFORMS/MATS/TOWELS		
	33.20 701999 731600		Supplies/Material		
			Uniforms		
Invoice: 172031758	172031758	1329	11/27/2020	122920	64.03
		11/20	UNIFORMS/MATS/TOWELS		

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
				30.83 751820	551000				
				33.20 701999	731600				
									Supplies/Material
									Uniforms
Invoice: 172029073				172029073	1388	11/13/2020		122920	130.37
				61.87 751810	551000	11/20 UNIFORMS/MATS/TOWELS			
				68.50 701999	731600	Supplies/Material			
									Uniforms
Invoice: 172030434				172030434	1389	11/20/2020		122920	130.37
				61.87 751810	551000	11/20 UNIFORMS/MATS/TOWELS			
				68.50 701999	731600	Supplies/Material			
									Uniforms
Invoice: 172031757				172031757	1390	11/27/2020		122920	130.37
				61.87 751810	551000	11/20 UNIFORMS/MATS/TOWELS			
				68.50 701999	731600	Supplies/Material			
									Uniforms
								CHECK 100177 TOTAL:	2,308.95
100178 12/29/2020 PRD	21594	RECYCLED WOOD PRODUC	202637		1354	12/07/2020		122920	1,545.70
Invoice: 202637				1,545.70 751820	541080	130 YDS WOODCHIPS			
									Amendment
Invoice: 202682				202682	1355	12/08/2020		122920	1,545.70
				1,545.70 751820	541080	130 YDS WOODCHIPS			
									Amendment
Invoice: 202741				202741	1356	12/09/2020		122920	1,545.70
				1,545.70 751820	541080	130 YDS WOODCHIPS			
									Amendment
Invoice: 202791				202791	1357	12/10/2020		122920	1,545.70
				1,545.70 751820	541080	130 YDS WOODCHIPS			
									Amendment
Invoice: 202834				202834	1358	12/11/2020		122920	1,545.70
				1,545.70 751820	541080	JDE 17872-OJ 130 YDS WOODCHIPS			
									Amendment
Invoice: 202951				202951	1359	12/14/2020		122920	1,545.70
				1,545.70 751820	541080	130 YDS WOODCHIPS			
									Amendment
Invoice: 202993				202993	1360	12/15/2020		122920	1,545.70
				1,545.70 751820	541080	130 YDS WOODCHIPS			
									Amendment
								CHECK 100178 TOTAL:	10,819.90

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100179	12/29/2020	PRTD	6766 SAWYER PETROLEUM	V161918	1365	12/03/2020		122920	1,187.90
			Invoice: V161918		551000	500 GAL DIESEL Supplies/Material			
				1,187.90 751820					
								CHECK 100179 TOTAL:	1,187.90
100180	12/29/2020	PRTD	19169 SJM INDUSTRIAL RADIO	252289	1408	12/04/2020		122920	850.00
			Invoice: 252289		622500	SRV RADIO LINK-SADDLE TANK Radio Maintenance Expense			
				850.00 701326					
								CHECK 100180 TOTAL:	850.00
100181	12/29/2020	PRTD	30020 SOUTHERN CA EDISON	2869-121720-1	1463	12/17/2020		122920	4,523.05
			Invoice: 2869-121720-1		540510	CONDUIT 10/30 -12/02/20 Energy			
				4,523.05 101101					
			Invoice: 2869-121720-2						
				2869-121720-2	1464	12/17/2020		122920	673.82
				673.82 101112	540510	SADDLETREE 10/14-11/13/20 Energy			
			Invoice: 2869-121720-3						
				2869-121720-3	1465	12/17/2020		122920	24.61
				24.61 101700	540510	RECTIFIER 10/01-12/02/20 Energy			
			Invoice: 2869-121720-4						
				2869-121720-4	1466	12/17/2020		122920	17.20
				17.20 101211	540510	WOOLSEY TANK 10/30-12/02/20 Energy			
			Invoice: 2869-121720-5						
				2869-121720-5	1467	12/17/2020		122920	14.66
				14.66 101100	540510	BOX CYN 10/30-12/02/20 Energy			
			Invoice: 2869-121720-6						
				2869-121720-6	1468	12/17/2020		122920	4,753.29
				4,753.29 130100	540510	L/S #2 10/16-11/17/20 Energy			
			Invoice: 2869-121720-7						
				2869-121720-7	1469	12/17/2020		122920	7,967.67
				7,967.67 101102	540510	WARNER 10/30-12/02/20 Energy			
			Invoice: 2869-121720-8						
				2869-121720-8	1470	12/17/2020		122920	3,973.40
				3,973.40 101110	540510	CORNELL 10/30-12/02/20 Energy			
			Invoice: 2869-121720-9						
				2869-121720-9	1471	12/17/2020		122920	2,293.53
				2,293.53 101600	540510	WSTLK PLANT 10/14-11/13/20 Energy			
			Invoice: 2869-121720-10						
				2869-121720-10	1472	12/17/2020		122920	2,172.02

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC					
				Invoice: 2869-121720-10	2,172.02 101600	540510	WSTLK PLANT 11/13-12/15/20 Energy		
				Invoice: 2869-121720-11	2869-121720-11	1473	12/17/2020	122920	13.41
					13.41 751800	540510	MALIBU SYPHON 10/16-11/17/20 Energy		
				Invoice: 2869-121720-12	2869-121720-12	1474	12/17/2020	122920	201.31
					201.31 101109	540510	JBR P/S 10/30-12/02/20 Energy		
				Invoice: 2869-121720-13	2869-121720-13	1475	12/17/2020	122920	4,549.64
					4,549.64 101104	540510	STUNT RD P/S 10/09-11/09/20 Energy		
				Invoice: 2869-121720-14	2869-121720-14	1476	12/17/2020	122920	4,505.46
					4,505.46 101104	540510	STUNT RD P/S 11/09-12/10/20 Energy		
				Invoice: 2869-121720-15	2869-121720-15	1477	12/17/2020	122920	32,651.00
					32,651.00 751126	540510	TAPIA PLANT 10/01-10/30/2020 Energy		
				Invoice: 2869-121720-16	2869-121720-16	1478	12/17/2020	122920	48,976.50
					48,976.50 751810	540510	TAPIA PLANT 10/01-10/30/20 Energy		
				Invoice: 2869-121720-17	2869-121720-17	1479	12/17/2020	122920	16,679.44
					16,679.44 751126	540510	TAPIA PLANT 10/30-12/02/2020 Energy		
				Invoice: 2869-121720-18	2869-121720-18	1480	12/17/2020	122920	66,717.74
					66,717.74 751810	540510	TAPIA PLANT 10/30-12/02/20 Energy		
				Invoice: 2869-121720-19	2869-121720-19	1481	12/17/2020	122920	15.80
					15.80 101110	540510	ARGOS VALVE 10/30-12/02/20 Energy		
				Invoice: 2869-121720-20	2869-121720-20	1482	12/17/2020	122920	653.03
					653.03 101116	540510	3-SPRINGS P/S 10/14-11/13/20 Energy		
								CHECK 100181 TOTAL:	201,376.58
100182	12/29/2020	PRTD	30020 SOUTHERN CA EDISON	2869-121720-21	1483	12/17/2020	122920	661.42	
			Invoice: 2869-121720-21		661.42 101116	540510	3-SPRINGS P/S 11/13-12/15/20 Energy		
			Invoice: 2869-121720-22	2869-121720-22	1484	12/17/2020	122920	1,148.77	
								KIMBERLY P/S 10/23-11/23/20	

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INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
	INVOICE DTL DESC				
1,148.77 101114	540510				
		Energy			
Invoice: 2869-121720-23	2869-121720-23	1485		12/17/2020	122920
	5,610.09 751830	540510		RLV FARM 10/19-11/18/20	5,610.09
				Energy	
Invoice: 2869-121720-24	2869-121720-24	1486		12/17/2020	122920
	1,151.18 751810	678800		CNTRLCYN P/S1 10/30-12/02/20	1,151.18
				District Sprayfield	
Invoice: 2869-121720-25	2869-121720-25	1487		12/17/2020	122920
	23.05 751810	678800		N CYN IRR #2 10/30-12/02/20	23.05
				District Sprayfield	
Invoice: 2869-121720-26	2869-121720-26	1488		12/17/2020	122920
	931.23 101115	540510		DARDENNE P/S 10/21-11/20/20	931.23
				Energy	
Invoice: 2869-121720-27	2869-121720-27	1489		12/17/2020	122920
	4,681.58 101118	540510		MULWOOD P/S 10/17-11/18/20	4,681.58
				Energy	
Invoice: 2869-121720-28	2869-121720-28	1490		12/17/2020	122920
	17.92 101209	540510		EQUESTRIAN 10/30-12/02/20	17.92
				Energy	
Invoice: 2869-121720-29	2869-121720-29	1491		12/17/2020	122920
	1,027.90 101117	540510		MNTN GATE P/S 10/21-11/20/20	1,027.90
				Energy	
Invoice: 2869-121720-30	2869-121720-30	1492		12/17/2020	122920
	18.75 101212	540510		MORRISON TNK 10/30-12/02/20	18.75
				Energy	
Invoice: 2869-121720-31	2869-121720-31	1493		12/17/2020	122920
	446.49 101105	540510		AGOURA P/S 10/30-12/02/20	446.49
				Energy	
Invoice: 2869-121720-32	2869-121720-32	1494		12/17/2020	122920
	16.19 101100	540510		WSTLK P/R STN 10/30-12/02/20	16.19
				Energy	
Invoice: 2869-121720-33	2869-121720-33	1495		12/17/2020	122920
	8,699.21 101113	540510		MCCOY P/S 10/17-11/18/20	8,699.21
				Energy	
Invoice: 2869-121720-34	2869-121720-34	1496		12/17/2020	122920
	1,343.59 101107	540510		LV-2 10/30-12/02/20	1,343.59
				Energy	
Invoice: 2869-121720-35	2869-121720-35	1497		12/17/2020	122920
				WSTLK P/S 10/01-10/30/20	3,263.28

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
				3,263.28 101600	540510	Energy			
Invoice: 2869-121720-36				2869-121720-36	1498	12/17/2020		122920	2,036.54
				2,036.54 101600	540510	WSTLK P/S 10/30-12/02/20 Energy			
Invoice: 2869-121720-37				2869-121720-37	1499	12/17/2020		122920	1,572.02
				1,572.02 701002	540510	BLDG 7 10/22-11/21/20 Energy			
Invoice: 2869-121720-38				2869-121720-38	1500	12/17/2020		122920	4,656.04
				4,656.04 130100	540510	L/S #1 10/21-11/20/20 Energy			
Invoice: 2869-121720-39				2869-121720-39	1501	12/17/2020		122920	13,590.59
				13,590.59 101103	540510	SEMINOLE P/S 10/16-11/17/20 Energy			
Invoice: 2869-121720-40				2869-121720-40	1502	12/17/2020		122920	5,940.29
				5,940.29 101108	540510	JED SMITH P/S 10/21-11/20/20 Energy			
							CHECK 100182	TOTAL:	56,836.13
100183 12/29/2020 PRD 30020			SOUTHERN CA EDISON	2869-121720-41	1503	12/17/2020		122920	1,047.65
Invoice: 2869-121720-41				1,047.65 751224	540510	WELLS 10/15-11/16/2020 Energy			
Invoice: 2869-121720-42				2869-121720-42	1504	12/17/2020		122920	84.08
				84.08 751224	540510	WELLS 11/16-12/16/20 Energy			
Invoice: 2869-121720-43				2869-121720-43	1505	12/17/2020		122920	520.59
				520.59 101119	540510	OAKRIDGE P/S 10/19-11/18/20 Energy			
Invoice: 2869-121720-44				2869-121720-44	1506	12/17/2020		122920	14.04
				14.04 751820	540510	RLV-CNTRL BLDG 10/23-11/23/20 Energy			
Invoice: 2869-121720-45				2869-121720-45	1507	12/17/2020		122920	28.39
				28.39 701326	622500	RADIO EQPMNT 10/30-12/02/20 Radio Maintenance Expense			
Invoice: 2869-121720-46				2869-121720-46	1508	12/17/2020		122920	818.38
				818.38 701001	540510	HVAC BLDG 10/30-12/02/20 Energy			
Invoice: 2869-121720-47				2869-121720-47	1509	12/17/2020		122920	1,650.12
				1,650.12 701001	540510	HQ CHILLER 10/30-12/02/20 Energy			

A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DDCUMENT	INV DATE	PO	CHECK RUN	NET
Invoice: 2869-121720-48	2869-121720-48	1510	12/17/2020	122920	3,549.78
	3,549.78 701001 540510		MAIN MTR BSMT 10/16-11/17/20 Energy		
Invoice: 2869-121720-49	2869-121720-49	1511	12/17/2020	122920	13.10
	13.10 101700 540510		RECTIFIER 10/30-12/02/20 Energy		
Invoice: 2869-121720-50	2869-121720-50	1512	12/17/2020	122920	17.81
	17.81 751810 678900		005 DISCHG 10/30-12/02/20 005 Discharge		
Invoice: 2869-121720-51	2869-121720-51	1513	12/17/2020	122920	16.05
	16.05 101100 540510		MULWOOD P/R ST 10/30-12/02/20 Energy		
Invoice: 2869-121720-52	2869-121720-52	1514	12/17/2020	122920	89.98
	89.98 751125 540510		MORRISON P/S 10/30-12/02/20 Energy		
Invoice: 2869-121720-53	2869-121720-53	1515	12/17/2020	122920	17.23
	17.23 101220 540510		UPR TWIN LK TNK 10/30-12/02/20 Energy		
Invoice: 2869-121720-54	2869-121720-54	1516	12/17/2020	122920	884.76
	884.76 101122 540510		UPR TWIN LK P/S 10/30-12/02/20 Energy		
Invoice: 2869-121720-55	2869-121720-55	1517	12/17/2020	122920	7.29
	7.29 101221 540510		UPR OAK TANK 10/20-11/19/20 Energy		
Invoice: 2869-121720-56	2869-121720-56	1518	12/17/2020	122920	7.28
	7.28 102100 540510		PKWY CLBS RW 10/20-11/19/20 Energy		
Invoice: 2869-121720-57	2869-121720-57	1519	12/17/2020	122920	554.62
	554.62 102100 540510		PKWY CLBS TNK 10/20-11/19/20 Energy		
Invoice: 2869-121720-58	2869-121720-58	1520	12/17/2020	122920	29.21
	29.21 101222 540510		LWR OAKS TNK 10/30-12/02/20 Energy		
Invoice: 2869-121720-59	2869-121720-59	1521	12/17/2020	122920	469.82
	469.82 101121 540510		RANCHVIEW BST 10/30-12/02/20 Energy		
Invoice: 2869-121720-60	2869-121720-60	1522	12/17/2020	122920	1,899.70
	1,899.70 751810 540510		TAPIA FAC CHRG 11/01-12/01/20 Energy		

A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
CHECK 100183 TOTAL: 11,719.88									
100184	12/29/2020	PRTD	30020 SDUTHERN CA EDISON	2869-121720-61	1523	12/17/2020		122920	1,904.18
			Invoice: 2869-121720-61	1,904.18 101123	540510	LWR OAKS BSTR 10/30-12/02/20 Energy			
			Invoice: 2869-121720-62	2869-121720-62	1524	12/17/2020		122920	980.94
				980.94 101124	540510	UPR OAKS BSTR 10/30-12/02/20 Energy			
CHECK 100184 TOTAL: 2,885.12									
100185	12/29/2020	PRTD	12149 THATCHER CO. OF CALI	280678	1351	12/07/2020		122920	6,292.60
			Invoice: 280678	6,292.60 751810	541011	4,033 GAL BISULFITE Sodium Bisulfite			
CHECK 100185 TOTAL: 6,292.60									
100186	12/29/2020	PRTD	21557 THE HOME DEPOT PRO	588384222	1407	12/07/2020		122920	1,202.07
			Invoice: 588384222	1,202.07 701325	572500	106 GAL DIESEL FUEL FUELING PORTABLE GENERATOR Genl Supplies/Small Tools			
CHECK 100186 TOTAL: 1,202.07									
100187	12/29/2020	PRTD	20880 TPX COMMUNICATIONS	138118680-0	1437	12/16/2020		122920	6,250.70
			Invoice: 138118680-0	2,094.46 701001	540520	SRV 12/16/20-1/15/21 Telephone			
				200.00 101104	540520	Telephone			
				182.87 101107	540520	Telephone			
				366.87 130100	540520	Telephone			
				200.00 101110	540520	Telephone			
				1,133.40 101600	540520	Telephone			
				1,122.10 751820	540520	Telephone			
				951.00 751810	540520	Telephone			
CHECK 100187 TOTAL: 6,250.70									
100188	12/29/2020	PRTD	3035 VWR SCIENTIFIC	8803050819	1401	12/01/2020		122920	60.42
			Invoice: 8803050819	60.42 701341	551000	TRYPTIC SOY BROTH Supplies/Material			
CHECK 100188 TOTAL: 60.42									



A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 999 100100 Cash-General
 CHECK NO CHK DATE TYPE VENDOR NAME

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC									
100189	12/29/2020	PRTD	8510 WORK BOOT WAREHOUSE	2-2-1001811	1336	12/05/2020		122920	225.00
	Invoice: 2-2-1001811			225.00	701326	623000	SAFETY FOOTWEAR FOR J. ALFAFARA Safety Equip		
							CHECK	100189 TOTAL:	225.00
				NUMBER OF CHECKS	39		*** CASH ACCOUNT TOTAL ***		384,358.54
				TOTAL PRINTED CHECKS		COUNT	AMOUNT		
						39	384,358.54		
							*** GRAND TOTAL ***		384,358.54



LAS VIRGENES MUNICIPAL WATER DISTRICT
4232 Las Virgenes Road, Calabasas CA 91302

MINUTES
REGULAR MEETING

9:00 AM

December 15, 2020

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the Flag was led by Glen Peterson.

1. CALL TO ORDER AND ROLL CALL

The meeting was called to order at **9:00 a.m.** by Board President Lewitt via teleconference in the Board Room at Las Virgenes Municipal Water District headquarters at 4232 Las Virgenes Road, Calabasas, CA 91302. The meeting was conducted via teleconference pursuant to the provisions of the Governor's Executive Order, N-29-20, which suspended certain requirements of the Ralph M. Brown Act to support social distancing guidelines associated with response to the coronavirus (COVID-19) outbreak. Josie Guzman, Clerk of the Board, conducted the roll call.

Present: Directors Charles Caspary, Jay Lewitt, Lynda Lo-Hill, Len Polan, and Lee Renger

Absent: None

Staff Present: David Pedersen, General Manager
Joe McDermott, Director of Engineering and External Affairs
Don Patterson, Director of Finance and Administration
John Zhao, Director of Facilities and Operations
Josie Guzman, Clerk of the Board
Keith Lemieux, District Counsel

2. APPROVAL OF AGENDA

General Manager David Pedersen noted that Dennis Nagdeman would be speaking on Item 4H, and he suggested that the Board pull this item from the Consent Calendar.

Director Lo-Hill moved to approve the agenda. Motion seconded by Director Renger. Motion carried unanimously by roll call vote.

3. PUBLIC COMMENTS

None.

4. CONSENT CALENDAR

A List of Demands: December 15, 2020: Receive and file

B Minutes Regular Meeting of December 1, 2020

C Directors' Per Diem – November 2020: Ratify

D Monthly Cash and Investment Report: October 2020

Receive and file the Monthly Cash and Investment Report for October 2020.

E Summary of Financial Impacts of COVID-19

Receive and file a summary of the financial impacts of COVID-19.

F Response to Coronavirus (COVID-19) Pandemic: Continuation of Emergency

Approve the continuation of an emergency declaration for response to the coronavirus (COVID-19) pandemic.

G CIS Software: Annual Support and Maintenance Agreement

Authorize the General Manager to execute an annual support and maintenance agreement with Advanced Utility Systems, in the amount of \$77,515.21, plus applicable taxes, for the District's Customer Information Systems software.

I Calleguas-Las Virgenes Municipal Water District Interconnection Project: SCE Right-of-Way and Utility Crossing Consent Agreement

Authorize the General Manager to execute a Right-of-Way and Utility Crossing Agreement with Southern California Edison for the Calleguas-Las Virgenes Municipal Water District Interconnection Project.

J Calleguas-Las Virgenes Municipal Water District Interconnection Project: Change Order No. 1

Authorize the General Manager to approve Change Order No. 1 to provide an additional 50 calendar days to the construction duration for the Calleguas-Las Virgenes Municipal Water District Interconnection Project.

Director Polan moved to approve the Consent Calendar as amended with the exception of Item 4H. Motion seconded by Director Caspary. Motion carried unanimously by roll call vote.

4. CONSENT CALENDAR – SEPARATE ACTION ITEM

H Claim by Dennis Nagdeman and Rebecca Hurst Hass Nagdeman

Deny the claim submitted by Dennis Nagdeman and Rebecca Hurst Hass Nagdeman.

Dennis Nagdeman, claimant, addressed the claim that he filed with the District for alleged property damages that occurred between the last six months and up to three years ago. He stated that the water main break mentioned in the staff report that occurred on August 14, 2020 did not affect his home. He also stated that he was concerned regarding three separate water main breaks that occurred in the past three years that were within 10 to 20 feet of his home on the uphill side. He stated that he was unaware that his home would experience damages due to water running under his home before the water broke through the pavement on the street, how much water flow had occurred, and for how long the water removed the subsurface material under his home. He noted that during one of the water main breaks, the water shot up one and one-half feet into the street. He stated that he did not know what was causing issues when he observed cracking in the hardscape in the front and backyards and interior damages to his home. He also stated that he hired two geological experts who indicated that the damage was most likely caused from the underground water flow before and during the water main breaks. He stated that he was unaware that there was a time limit to file a claim. He also stated that it would cost at least \$40,000 to stabilize and lift the foundation. It was unknown how much it would cost to repair the hardscape that separated from the house, and it was unknown how much it would cost for interior repairs. He stated that the total cost to repair and replace the damages caused by the underground water to his home would be greater than \$200,000. He asked the Board to consider his claim.

Board President Lewitt stated that staff would review Mr. Nagedman’s claim and report back to the Board.

5. ILLUSTRATIVE AND/OR VERBAL PRESENTATION AGENDA ITEMS

A Oath of Office for Directors Charles Caspary and Len Polan

Josie Guzman, Executive Assistant/Clerk of the Board, administered the Oath of Office to Directors Charles Caspary and Len Polan. The Board congratulated Directors Caspary and Polan on their reappointment to the Board of Directors.

4. CONSENT CALENDAR – SEPARATE ACTION ITEM (resumed)

H Claim by Dennis Nagdeman and Rebecca Hurst Hass Nagdeman

General Manager David Pedersen asked the Board to clarify whether they wished to receive the staff report or have staff bring back the item. The Board expressed an interest in having staff bring back additional information, including the location of the property in relation to the area where soil movement damaged facilities in the past.

Director Renger moved to table this item to the January 5, 2021 Board meeting. Motion seconded by Director Polan. Motion carried unanimously by roll call vote.

5. ILLUSTRATIVE AND/OR VERBAL PRESENTATION AGENDA ITEMS (resumed)

B MWD Representative Report

Glen Peterson, MWD Representative, reported that nearly 150 people provided testimony during the December 8th MWD Board meeting, mostly regarding the Delta Conveyance Project. He noted that the MWD Board voted unanimously to fund its share of the environmental planning and pre-construction costs for the project. He also reported that the MWD Board adopted the COVID-19 Member Agency Payment Deferment Program. He noted that several member agencies in the central Los Angeles area were financially stressed and might take advantage of this program. He also reported that generally in December the MWD Board approves the Chair's committee assignments; however, there was concern that the Executive Committee had not previously reviewed the committee assignments. He stated that the MWD Board would hold a special joint meeting with the Executive Committee in the afternoon to consider the Chair and Vice Chair appointments for the term commencing on January 1, 2021. He noted that Chairwoman Gloria Gray appointed him as the Chair of the Water Planning and Stewardship Committee. He also reported that the MWD Board approved an agreement with the Southern Nevada Water Authority to support the development of the Regional Recycled Water Program. He noted that Roger Patterson, Assistant General Manager for Strategic Water Initiatives, announced his retirement. He responded to questions posed by the Board regarding the environmental impact report and alternate alignment for the tunnel as part of the Delta Conveyance Project, underground storage in the Antelope Valley, and speculation on water in the financial markets with the recent listing of water futures.

C Legislative and Regulatory Updates

Joe McDermott, Director of Engineering and External Affairs, reported that over 150 people participated in the first Virtual Working Group Workshop held by the South Coast Air Quality Management District on December 10th to discuss the rulemaking process for the Proposed Amended Rule (PAR) 1110.2 - Emissions from Gaseous- and Liquid-Fueled Engines, PAR 1470 - Requirements for Stationary Diesel-Fueled Internal Combustion and Other Compression Ignition Engines, and PAR 1472 - Requirements for Facilities with Multiple Stationary Emergency Standby Diesel-Fueled Internal Combustion Engines. He noted that the District contracted with Greg Wolffe from York Engineering to

assist with the rulemaking process for relief from emergency generator runtimes during Public Safety Power Shutoffs events and for maintenance and testing. He stated that the next workshop would be held in February 2021, and new draft rules and regulations were anticipated in the summer. He also reported that the California Board of Forestry released proposed revisions to the State Fire Safety regulations in response to recent wildfires in California. He noted that Julia Hall, Senior Legislative Advocate from the Association of California Water Agencies (ACWA), reached out to the District and other agencies that were impacted by wildfires to seek comments on the draft regulations. He stated that ACWA would prepare a letter from member agencies and seek comments by December 18th. He noted that the District would remind Ms. Hall, other agencies, and stakeholders that potable water systems are not designed for putting out wildfires, rather they were designed to put out a fire affecting the largest single structure in any specific pressure zone.

D Water Supply Conditions Update

Joe McDermott, Director of Engineering and External Affairs, reported that the snowpack in the Sierras was at 44 percent of normal, and the upper Colorado snowpack for the Colorado River Basin was at 77 percent of normal. He stated that although there were concerns regarding a possible drought, it was still early in the water year and rain and snow is typically experienced after the New Year. He also stated that there was sufficient water in storage to last the next several years to address below normal rainfall and snowpack. He responded to a question regarding how the snowpack levels in the Sierras related to the previous five years of drought conditions by stating that previously the District was allocated less than 30 percent from the State Water Project. General Manager David Pedersen added that in the last year the District received a 20 percent allocation from the State Water Project, and the Metropolitan Water District of Southern California (MWD) was able to balance its water supplies with demands. He noted that MWD currently needed a 20 percent minimum allocation to balance supply and demand.

6. TREASURER

Director Lo-Hill reported that the new Tyler Munis Enterprise Resource Planning System was implemented, and reports would therefore appear differently. She stated that the Monthly Investment Report showed lower rates of return versus historical rates due to current market conditions.

7. BOARD OF DIRECTORS

A Election of Officers: President, Vice-President, Secretary, and Treasurer

Accept any final nominations and elect Directors to serve two-year terms as President, Vice-President, Secretary, and Treasurer of the Board of Directors.

General Manager David Pedersen presented the report.

No additional nominations were received.

Director Caspary moved to approve Item 7A with election of Director Lewitt as President, Director Polan as Vice-President, Director Renger as Secretary and Director Lo-Hill as Treasurer. Motion seconded by Director Polan. Motion carried unanimously by roll call vote.

Board President Lewitt thanked the Board of Directors for electing him to serve as Board President for two additional years.

B Reappointment of Representative to Metropolitan Water District of Southern California

Reappoint Glen Peterson as the District's representative to the Metropolitan Water District of Southern California.

General Manager David Pedersen presented the report.

Director Polan moved to approve Item 7B. Motion seconded by Director Lo-Hill. Motion carried unanimously by roll call vote.

C Reappointment of Deputy Secretaries and Deputy Treasurer

Reappoint David W. Pedersen, General Manager, and Josie Guzman, Executive Assistant/Clerk of the Board, as Deputy Secretaries, and Donald Patterson, Director of Finance and Administration, as Deputy Treasurer.

General Manager David Pedersen presented the report.

Director Caspary moved to approve Item 7C. Motion seconded by Director Polan. Motion carried unanimously by roll call vote.

8. GENERAL MANAGER

A Attorney Retainer Agreement with Olivarez Madruga Lemieux O'Neill, LLP: Approval

Authorize the General Manager to execute an updated Attorney Retainer Agreement with Olivarez Madruga Lemieux O'Neill, LLP, for legal services.

General Manager David Pedersen presented the report.

Director Polan moved to approve Item 8A. Motion seconded by Director Lo-Hill.

General Manager David Pedersen responded to a question regarding the timing of the proposed annual Consumer Price Index (CPI) adjustment by stating that the contract would be adjusted in January based on the October to October CPI. He noted that the increase for 2021 would be approximately 1.7 percent based on the CPI.

Director Caspary stated that for transparency purposes, he would request a future agenda item to have staff provide an annual report to the Board regarding contracts that receive annual CPI adjustments.

Motion carried unanimously by roll call vote.

9. **FACILITIES AND OPERATIONS**

A Replacement of Construction Truck: Approval

Authorize the General Manager to issue a purchase order to TransWest Truck Center of Fontana, in the amount of \$159,493.99, for an F-550 service truck with utility bed, one-ton truck-mounted crane, Boss power take-off driven air compressor/generator and associated equipment.

Shaw Triplett, Facilities Maintenance Supervisor, presented the report.

Director Lo-Hill moved to approve Item 9A. Motion seconded by Director Caspary. Motion carried unanimously by roll call vote.

10. **FINANCE AND ADMINISTRATION**

A Proposed Potable Water, Recycled Water, and Sanitation Rates: Schedule Public Hearing

Receive and file the 2020 Potable Water, Recycled Water, and Sanitation Rate Study and Proposition 218 Notice, and schedule a virtual public hearing on proposed potable water, recycled water, and sanitation rates for February 2, 2021, at 9:00 a.m.

Don Patterson, Director of Finance and Administration, presented the report and PowerPoint presentation. He noted that Sanjay Gaur from Raftelis Financial Consultants, Inc., was available to respond to questions.

Keith Lemieux, District Counsel, responded to a question regarding whether the item was only to schedule the public hearing by stating that the Board could discuss anything related to the proposed rates.

Director Caspary moved to approve Item 10A. Motion seconded by Director Polan.

Director Lo-Hill noted that she viewed Mr. Gaur's presentation during the virtual ACWA Fall Conference regarding Western Municipal Water District's Superior Court victory on its budget-based rate structure. She stated that the presentation made it easier for her to understand the rate study.

Mr. Patterson responded to a question regarding staff involvement in the public workshops by stating that he was working with staff from Engineering and External Affairs on the workshop content and presentation.

Board President Lewitt requested that staff include in the PowerPoint presentation in parenthesis what percentage of ratepayers were in each group in potable water to make it easier to understand. He also requested that ratepayers be informed how much their bill would increase every month in each tier.

Mr. Patterson responded to a question regarding when the proposed rates would become effective by stating that the first adjustment for the proposed rates would become effective March 1, 2021, with subsequent adjustments on January 1st of each year thereafter through 2025. He stated that an online payment calculator would be available on the District's website. He also responded to a question regarding the sanitation rate structure by stating that the sanitation rate would be based on the number of people in a household. He noted that the budget-based rates for potable water would be based on a calculation of landscaped area and 55 gallons of water per person per day. Joe McDermott, Director of Engineering and External Affairs, added that AB 1668 and SB 606 related to water conservation mandates included water conservation standards, and the entire state of California was moving towards budget-based rates.

Motion carried unanimously by roll call vote.

11. ENGINEERING AND EXTERNAL AFFAIRS

A Automatic Meter Reading/Advanced Metering Infrastructure Project: Partial Termination and Award of Meter Installation Services

Authorize the General Manager to partially terminate the agreement with Ferguson Waterworks and execute a new agreement, in the amount of \$2,167,565.10, for installation of water meters based on an updated special wage determination provided by the California Department of Industrial Relations for the Automatic Meter Reading/Advanced Metering Infrastructure Project.

Joe McDermott, Director of Engineering and External Affairs, presented the report.

Craig Jones, Management Analyst II, discussed the request for special wage determination from the State of California Department of Industrial Relations (DIR) for a Meter Technician classification for the installation of the meters. He noted that although the District received a special wage determination in February 2019, the wage determination expired in February 2020. He also noted that the project was awarded in May 2020; however, the DIR would not extend the special wage determination from February 2019. He stated that it was determined that it would be best to request a new special wage determination and award a new agreement based on the new special wage determination.

Director Caspary moved to approve Item 11A. Motion seconded by Director Polan.

Director Caspary commented that he would like to see an editorial on how the State of California was conducting its affairs that impact local agencies providing a vital public health and safety service.

Mr. Jones responded to a question regarding the timeline to install the new meters by stating that the beta phase for installation of 2,000 meters would begin in January 2021, followed by full implementation from April 2021 through June 2022.

General Manager David Pedersen responded to a question regarding sharing information with other water districts on obtaining a special wage determination from the DIR for AMI/AMI installations by stating that he would be holding a teleconference with staff from the City of Burbank regarding their project, and he would share this information.

Motion carried unanimously by roll call vote.

12. INFORMATION ITEMS

A Reimbursable Expenses for Fiscal Year 2019-20

B Las Virgenes (Westlake) Dam Spillway Repairs

13. NON-ACTION ITEMS

A Organization Reports

Director Caspary reported that he was reelected as the Chair of the Santa Monica Bay Restoration Commission (SMBRC). He noted that the SMBRC Governing Board meeting in January would include a discussion regarding revising the Memorandum of Agreement between the Bay Commission and the Bay Foundation for restoration work in the Ballona Wetlands. He noted that both the Bay Commission and the Bay Foundation were previously sued and were currently being sued by the Ballona Wetlands Land Trust. He responded to a question regarding whether the Bay Commission would be involved in the removal of Rindge Dam by stating that it would be involved. He noted that the Army Corps of Engineers was the primary regulatory agency that would design the plans. He also noted that the SMBRC did not have any funds allocated by the legislature; however, it sometimes has recommendation authority as to which grants would likely be most competitive when grant funds are available. He stated that the grant funds were usually allocated by the California Coastal Conservancy. He noted that the latest plan would involve excavating materials and trucking them out of the canyon, and materials deemed suitable for beach replenishment would be hauled to the harbor in Port Hueneme, placed on barges, and floated to Malibu where beach replenishment material would be restored to the near shore environment and become part of the beach sand. He acknowledged General Manager David Pedersen and staff on their support and assistance to the SMBRC.

B Director's Reports on Outside Meetings

Director Lo-Hill reported that she attended a session at the virtual ACWA Fall Conference regarding working collaboratively to address water security on the Colorado River.

Board President Lewitt reported that he also attended the virtual ACWA Fall Conference.

He noted that David Reynolds, ACWA Director of Federal Affairs, moderated a post-election analysis focusing on President-elect Joe Biden's administration. He noted that the State of California was suing the federal government for environmental issues and Mr. Reynolds believed these issues would go away with the new administration. He also noted that the focus for the coming year would be disadvantaged communities and ensuring that all Californians have access to clean water, and focus on endangered species. He stated that updates were provided regarding Water Resources Development Act (WRDA), Water Infrastructure Finance and Innovation Act (WIFIA), Water Infrastructure Improvements for the Nation (WIIN) funding. He noted that an infrastructure bill might be included as part of a COVID-19 stimulus bill.

C General Manager Reports

(1) General Business

General Manager David Pedersen reported that the permit was received from Southern California Edison for the operation of the 4-megawatt Rancho Solar Generation Project Phase II Project. He noted that staff was in the process of putting together a video of the operation using a drone camera. He also reported that the repaired centrifuge was delivered to the District, and the other centrifuge would now be sent for repairs. He noted that Building No. 7 experienced a power outage, and the emergency generator did not start, which affected the operation of the SCADA system. He stated that staff would look into purchasing an uninterruptable power supply for the SCADA system. He noted that this year the Board was unable to deliver holiday baskets to all employees due to social gathering restrictions; therefore, staff arranged to have individually wrapped cookies delivered to all employees on behalf of the Board.

Director Caspary noted that he attended the Hidden Hills City Council virtual reorganization where one of the Councilmembers asked about a water outage that had occurred the previous morning. He inquired whether it might have been due to the SCADA system power interruption. General Manager David Pedersen responded that this was correct. Director Caspary asked that staff provide timely information on the website regarding any outages, and that staff follow-up with the City Manager of Hidden Hills. Board President Lewitt added that he wanted to have one staff person assigned to update the website and maintain banners regarding any outages.

(2) Follow-Up Items

General Manager David Pedersen stated that staff would bring back a report at the January 19th LVMWD Board meeting regarding the District's collection policies and practices, and the efforts taken to inform customers that they may update the number of people in their household for the purposes of sanitation billing and also their irrigated area data for water billing.

D Directors' Comments

Director Lo-Hill stated that she was disappointed that she was unable to deliver the holiday cookies to staff due to social gathering restrictions, and that she wished she could

have thanked staff in person. She congratulated Director Caspary on his reappointment as the Chair of the Santa Monica Bay Restoration Commission (SMBRC). She acknowledged General Manager David Pedersen and Resource Conservation Manager Dave Roberts for the presentation they provided at the SMBRC meeting regarding the Pure Water Demonstration Facility. She referred to the outreach efforts to the ratepayers on updating the number of people in their household to determine the sanitation rate and suggested that staff consider using a graphic of people stuffed inside a telephone booth to ask how many people reside in their home. She shared comments regarding water futures and noted that she previously traded oil and energy futures as part of her job. She stated that an idea arose regarding weather futures. She explained that a company that was impacted by cold weather conditions could purchase futures such that if it became very cold it could make money on the futures market to compensate for money it would lose because of the cold weather. She also explained that a company that lost money when the weather was hot could sell that future so that it could make money because the weather is hot. She stated that this could be a form of insurance in the market, and water futures could work in the same manner.

14. FUTURE AGENDA ITEMS

Director Caspary moved to have staff provide an annual report on cost changes for multi-year contracts that have CPI adjustments. Motion seconded by Director Polan.

15. PUBLIC COMMENTS

None.

16. OPEN SESSION AND ADJOURNMENT

Seeing no further business to come before the Board, the meeting was duly adjourned at **11:08 a.m.**

Jay Lewitt, President
Board of Directors
Las Virgenes Municipal Water District

ATTEST:

Lee Renger Secretary
Board of Directors
Las Virgenes Municipal Water District

(SEAL)

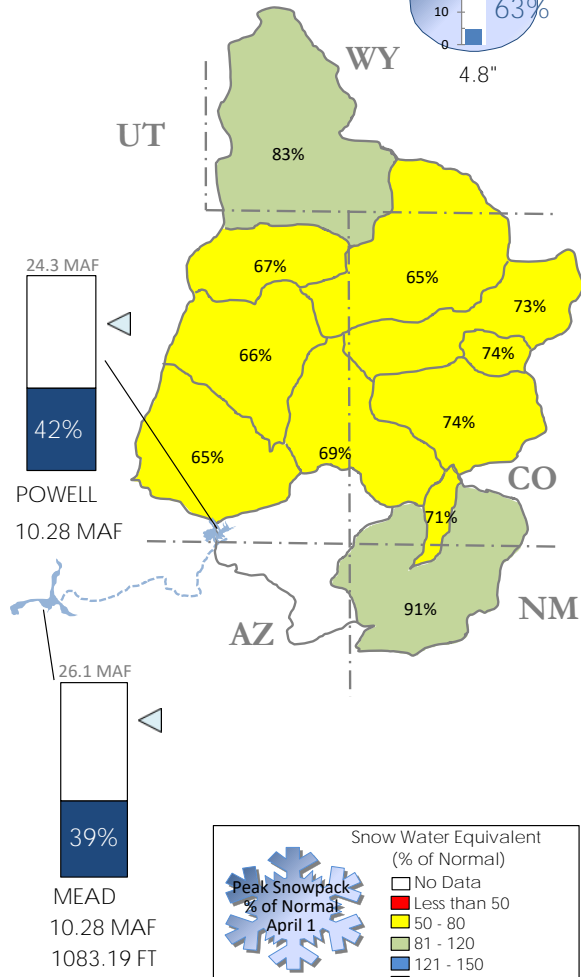
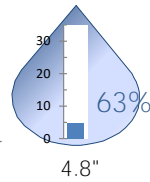
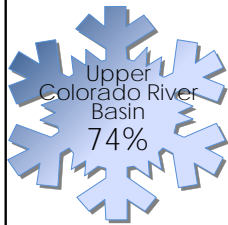


Water Supply Conditions Report

As of: 12/21/2020

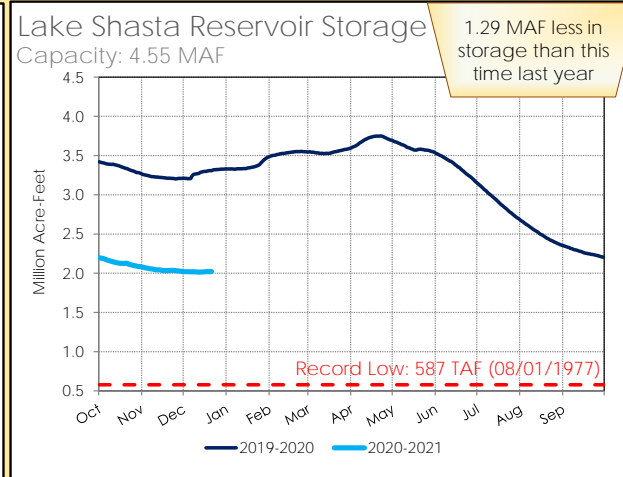
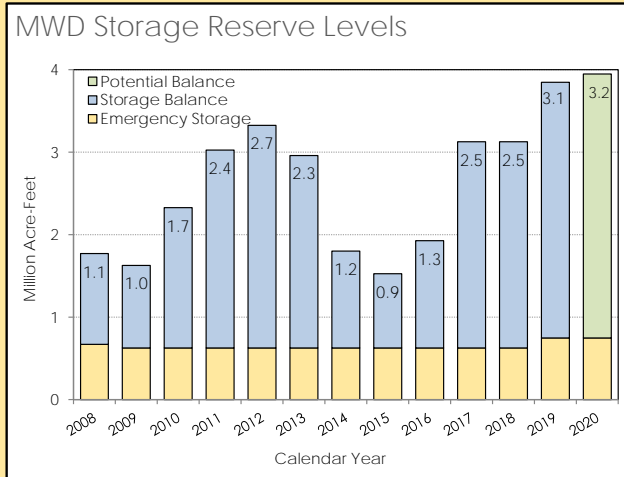
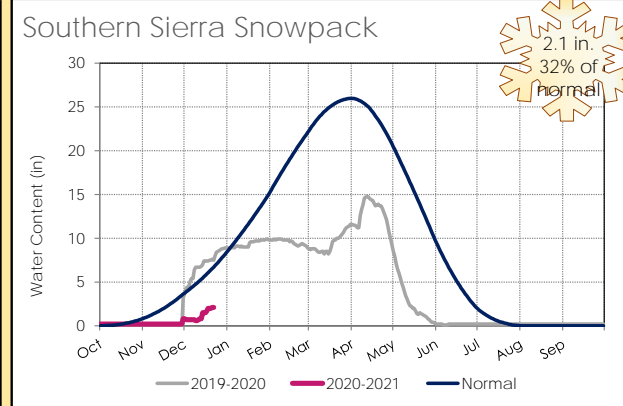
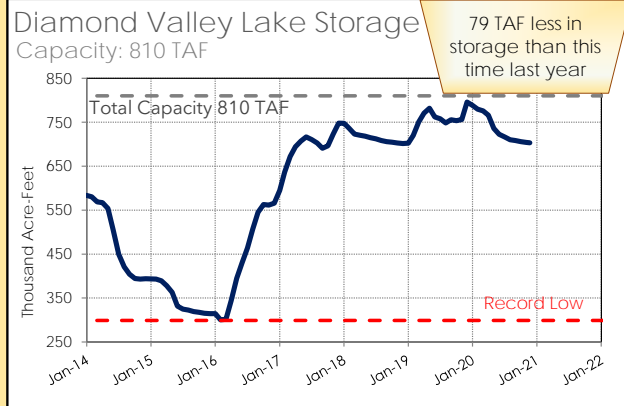
2020 Colorado River

817,000 AF
Projected CRA Diversions



Highlights

- ❖ Snowpack in the Sierra is at 50% of normal
- ❖ Precipitation at the 8 Station Index is at 36% of normal
- ❖ Snowpack in the Upper Colorado is at 74% of normal
- ❖ Precipitation in the Upper Colorado is at 63% of normal

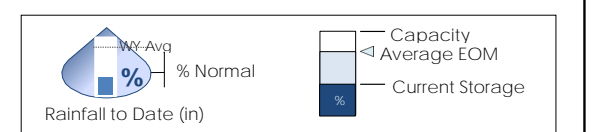
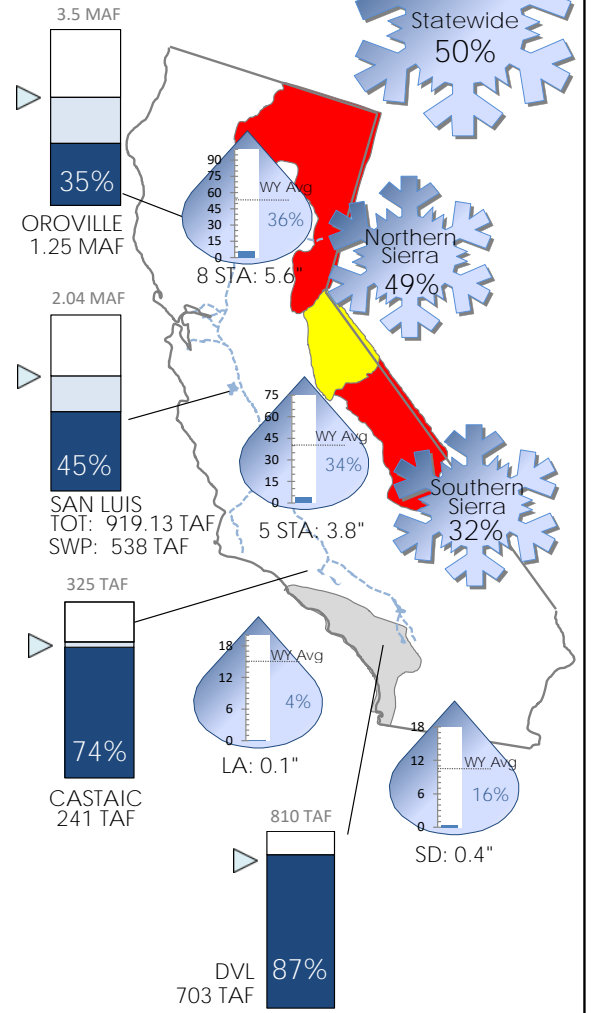


Water Supply Conditions Report

As of: 12/21/2020

2020 SWP Allocation

382,300 AF
20% of Table A



This report is produced by the Water Resource Management Group and contains information from various federal, state, and local agencies. The Metropolitan Water District of Southern California cannot guarantee the accuracy or completeness of this information. Readers should refer to the relevant state, federal, and local agencies for additional or for the most up to date water supply information. Reservoirs, lakes, aqueducts, maps, watersheds, and all other visual representations on this report are not drawn to scale.



<http://www.mwdh2o.com/WSCR>
This report is best printed double sided on legal size paper (8.5" x 14") and folded in quarters. Questions? Email mferreira@mwdh2o.com

Turn page for more CRA Data

Flip Over for SWP Data

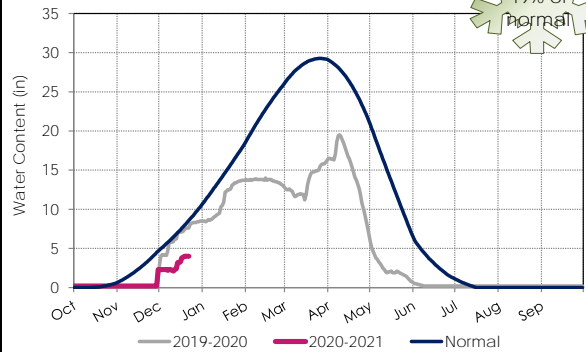
Flip Over for CRA Data

Turn page for more SWP Data

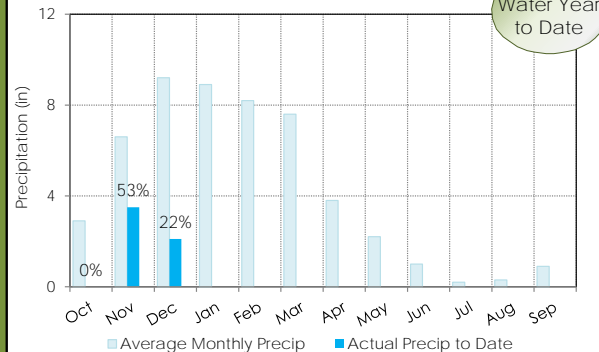
As of: 12/21/2020

State Water Project Resources

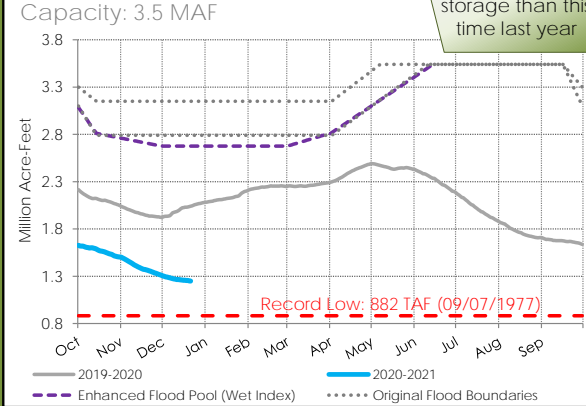
Northern Sierra Snowpack



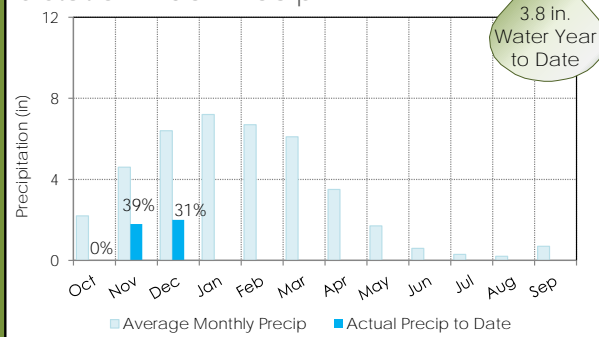
8 Station Index Precip



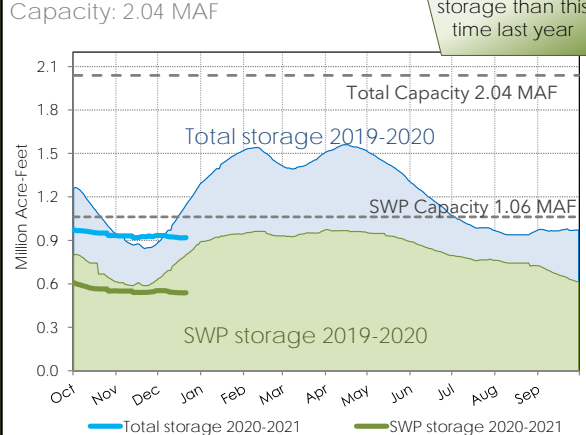
Oroville Reservoir Storage



5 Station Index Precip



San Luis Reservoir Storage



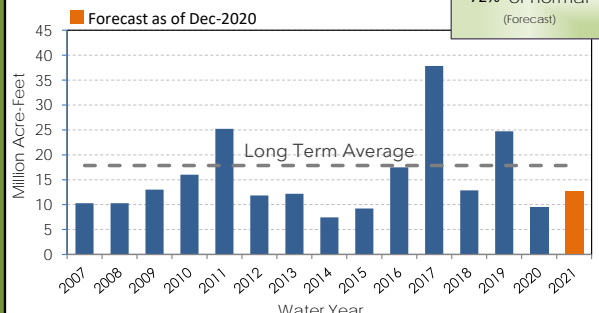
Other SWP Contract Supplies

Calendar Year 2020

Carryover
330,766 AF

Transfer Supplies
5,000 (est.) AF

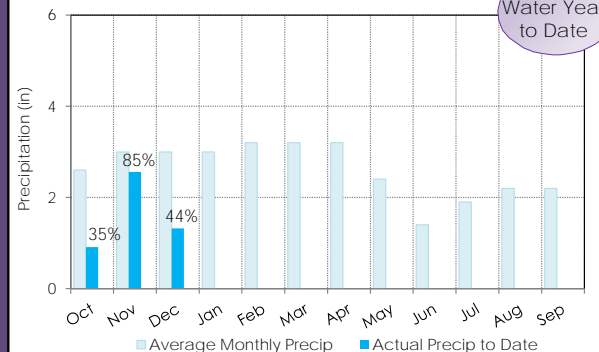
Sacramento River Runoff



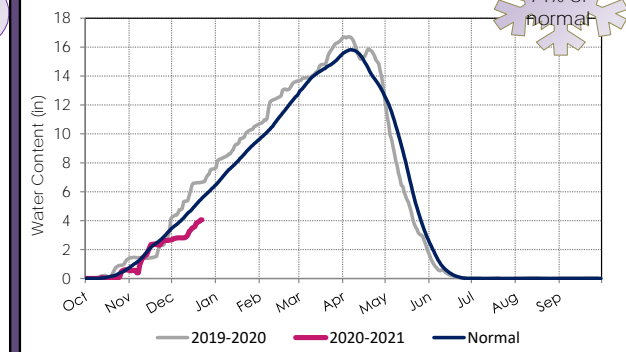
Colorado River Resources

As of: 12/21/2020

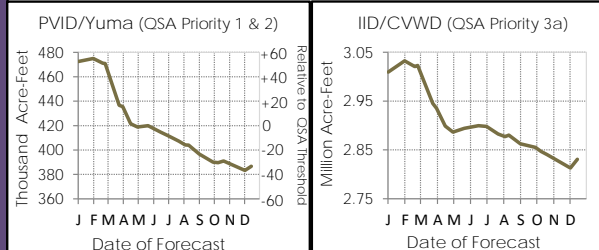
Upper Colorado Basin Precip



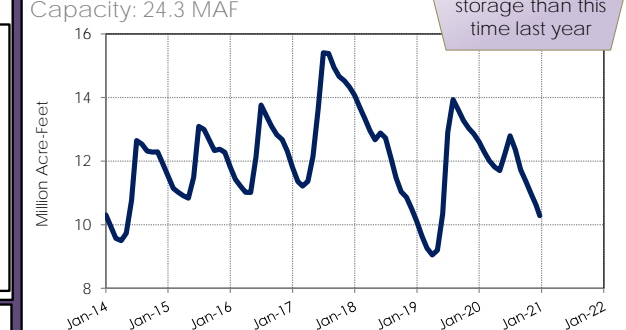
Upper Colorado Basin Snowpack



2020 Colorado River Ag Use



Lake Powell Storage



Lake Mead Shortage/Surplus Outlook

	2021	2022	2023	2024	2025
Shortage	0%	23%	44%	49%	53%
Surplus	0%	0%	4%	7%	11%

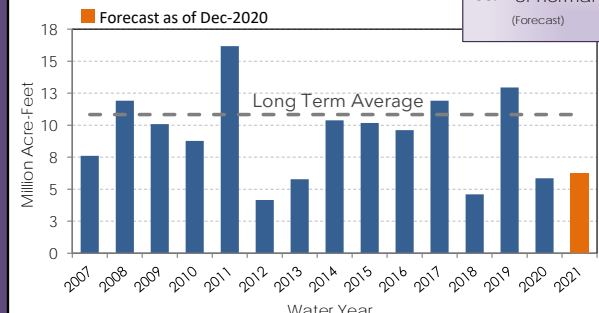
Likelihood based on results from the August 2020 CRSS model run. Includes DCP Contributions.

Projected Lake Mead ICS

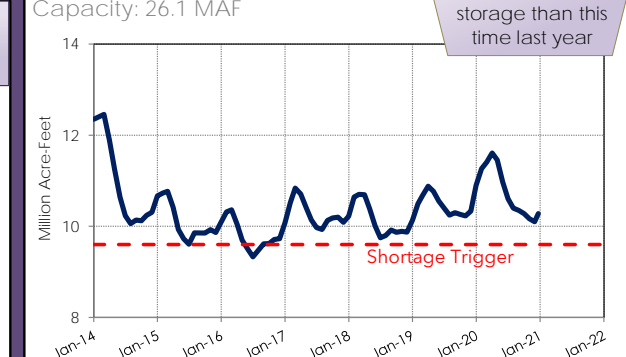
Calendar Year 2020

Put (+)/Take(-)
+ 372,000

Powell Unregulated Inflow



Lake Mead Storage





January 5, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: General Manager

Subject : Response to Coronavirus (COVID-19) Pandemic: Continuation of Emergency

SUMMARY:

On March 24, 2020, the Board adopted Resolution No. 2572, declaring a state of emergency for the District's service area due to the coronavirus (COVID-19) pandemic and authorizing actions to support the response and recovery effort. On April 21, 2020, the Board adopted Resolution No. 2574, amending and reenacting the declaration of a local state of emergency and authorizing interest-free flexible payments plans for up to 24 months. On May 19, 2020, the Board adopted Resolution No. 2576, amending and reenacting the declaration of a local state of emergency and authorizing a waiver of service initiation fees for commercial customers who temporarily closed their accounts due to hardships associated with COVID-19. Subsequently, on June 16, 2020, the Board adopted Resolution No. 2578, amending and reenacting the declaration of a local state of emergency and authorizing a partial credit to commercial hotel customers for fixed sewer charges for the months of April and May 2020 with a maximum 50 percent reduction of the charges.

Section 2-6.402 of the Las Virgenes Municipal Water District Code requires that once the Board has declared an emergency, it must determine by a 4/5's vote at each subsequent regular Board meeting whether to continue or terminate the authorization for emergency. Staff recommends that the emergency declaration be continued.

RECOMMENDATION(S):

Approve the continuation of an emergency declaration for response to the coronavirus (COVID-19) pandemic.

FISCAL IMPACT:

No

ITEM BUDGETED:

No

DISCUSSION:

Resolution Nos. 2572, 2574, 2576, and 2578 authorized and directed the General Manager to temporarily grant relief to District customers, as follows:

- Avoid shutting off water service for non-payment;
- Discontinue the issuance of door tags and associated fees for non-payment;
- Waive late charges for past due water and wastewater bills; and
- Authorize interest-free flexible payment plans for up to 24 months.
- Authorize waiving service initiation fees for commercial customers who temporarily closed their accounts due to hardship associated with COVID-19
- Authorize a partial credit to commercial hotel customers for fixed sewer charges for the months of April and May 2020 with a maximum 50 percent reduction of the charges.

GOALS:

Provide Safe and Quality Water with Reliable Services

Prepared by: David W. Pedersen, General Manager



January 5, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Finance & Administration

Subject : Fiscal Year 2019-20 Comprehensive Annual Financial Report

SUMMARY:

The District retained the services of The Pun Group, LLP, to complete its independent audit for Fiscal Year 2019-20. The audit culminates with the publication of a Comprehensive Annual Financial Report (CAFR), which includes audited financial statements, unaudited financial data, and a management discussion and analysis. Attached is the CAFR for Fiscal Year 2019-20.

RECOMMENDATION(S):

Receive and file the Fiscal Year 2019-20 Comprehensive Annual Financial Report.

FISCAL IMPACT:

No

ITEM BUDGETED:

No

DISCUSSION:

In compliance with guidance from the Government Accounting Standards Board (GASB), the District reviewed copies of the recently released GASB statements and found that none are applicable to the District.

During Fiscal Year 2019-20, the District's net position increased by approximately \$18.2 million, or 7.8%, from \$234.0 million to \$252.2 million. Total operating revenues increased by 3.8%, and total operating expenditures increased by 3.0%. The change in net position is summarized below.

Operating Revenue	\$67,418,000
Non-Operating Revenue	\$8,422,000
Total Revenue	\$75,840,000
Operating Expense	\$41,192,000
Depreciation	\$4,012,000
Share of JPA Net Expenses	\$13,634,000
Non-Operating Expenses	\$231,000
Total Expenses	\$59,069,000
Income Before Capital Contribution	\$16,771,000
Capital Contributions	<u>\$1,419,000</u>
Change in Net Position	\$18,190,000
Net Position June 30, 2019	\$234,021,000
Net Position June 30, 2020	\$252,211,000

Operating revenue increases were the result of scheduled rate increases that were partially offset by lower water sales due to targeted outreach efforts. Operating expense increases were due to negotiated increases to salaries and benefits, together with increased maintenance costs.

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Angela Saccareccia, Finance Manager

ATTACHMENTS:

Audit Letter

Comprehensive Annual Financial Report for Fiscal Year 2019-20



December 21, 2020

To the Board of Directors
of the Las Virgenes Municipal Water District
Calabasas, California

We have audited the financial statements of the business-type activities and the discretely presented component unit of the Las Virgenes Municipal Water District (the "District") for the years ended June 30, 2020 and 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 16, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management's estimate of the investment fair market value is based on information provided by the Union Bank, the trustee for the District's investments in municipal bonds and U.S. Government Sponsored Enterprise Securities. We evaluated the key factors and assumptions used to develop the estimate of the investment fair market value in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate for the allowance for doubtful accounts is based on the District's historical data with the collectability of its accounts receivable. We evaluated the key factors and assumptions used to develop the estimate for the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the net other post-employment benefit ("OPEB") liability is based on the actuarial valuation. We evaluated the key factors and assumptions used to develop the annual OPEB cost in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the net pension liabilities is based on the actuarial valuation on total pension liability and based on audited financial statements on fiduciary net position for CalPERS plans. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

200 E. Sandpointe Ave., Suite 600, Santa Ana, California 92707

Tel: 949-777-8800 • Fax: 949-777-8850

www.pungroup.com

To the Board of Directors of Directors
of the Las Virgenes Municipal Water District
Calabasas, California
Page 2

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 2 – Summary of Significant Accounting Policies
- Note 3 – Cash and Investments
- Note 6 – Investment in Joint Powers Authority
- Note 10 – Pension Plans
- Note 11 – Other Post-Employment Benefits
- Note 12 – Net Position

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached Schedule A summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 21, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

To the Board of Directors of Directors
of the Las Virgenes Municipal Water District
Calabasas, California
Page 3

Other Matters

We applied certain limited procedures to the Management Discussion & Analysis, the Schedule of Changes in Net Pension Liability and Related Ratio for CalPERS Pension Plan, the Schedule of Contributions for CalPERS Pension Plan, the Schedule of Changes in OPEB Liability and Related Ratios – Other Post-Employment Benefits Plan, and the Schedule of Contributions for OPEB, which is required supplementary information (“RSI”) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the Introductory and Statistical Section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the Las Virgenes Municipal Water District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Santa Ana, California



Coley S. Delaney, CPA
CPA Number: 115598

Las Virgenes Municipal Water District

For the Year Ended June 30, 2020

Schedule A

CORRECTED MISSTATEMENTS:

None

UNCORRECTED MISSTATEMENTS:

None

Las Virgenes Municipal Water District

Comprehensive Annual Financial Review
Fiscal Year 2019-20



City of Agoura Hills



City of Hidden Hills



City of Westlake Village



City of Calabasas



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Comprehensive Annual Financial Report

For the Year Ended June 30, 2020 and 2019



Prepared by:
The Finance and Administration Department

Donald Patterson	Director of Finance & Administration
Angela Saccareccia	Finance Manager
Jennifer Chen	Senior Accountant
Debbie Rosales	Financial Analyst

Las Virgenes Municipal Water District

BOARD OF DIRECTORS

Jay Lewitt	President
Leonard E. Polan	Vice President
Charles P. Caspary	Secretary
Lynda Lo-Hill	Treasurer
Lee Renger	Director

MANAGEMENT

David W. Pedersen	General Manager
John Zhao	Director of Facilities & Operations
Donald Patterson	Director of Finance & Administration
Joe McDermott	Director of Resource Conservation & Public Outreach

LEGAL COUNSEL

W. Keith Lemieux	Counsel
------------------	---------

Additional information may be found at www.lvmwd.com

Las Virgenes Municipal Water District

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Dedicated to Providing High-Quality Water Service in a Cost-Effective and Environmentally Sensitive Manner

OFFICERS

President

Jay Lewitt

Director, Division 5

Vice President

Leonard E. Polan

Director, Division 4

Secretary

Charles P. Caspary

Director, Division 1

Treasurer

Lynda Lo-Hill

Director, Division 2

Lee Renger

Director, Division 3

David W. Pedersen, P. E.
General Manager

W. Keith Lemieux
Counsel

HEADQUARTERS
4232 Las Virgenes Road
Calabasas, CA 91302
(818) 251-2100
Fax (818) 251-2109

WESTLAKE
FILTRATION PLANT
(818) 251-2370
Fax (818) 251-2379

TAPIA WATER
RECLAMATION FACILITY
(818) 251-2300
Fax (818) 251-2309

RANCHO LAS VIRGENES
COMPOSTING FACILITY
(818) 251-2340
Fax (818) 251-2349

www.LVMWD.com

MEMBER AGENCY OF THE
METROPOLITAN WATER
DISTRICT
OF SOUTHERN CALIFORNIA

Glen D. Peterson
MWD Representative

December 21, 2020

To: Board of Directors

From: David W. Pedersen, General Manager
Donald Patterson, Director of Finance & Administration

Subject: **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR 2019-20**

California law requires that every local government publish a complete set of audited financial statements for each fiscal year. This report is published to fulfill that requirement for the fiscal year that ended on June 30, 2020.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The Pun Group, LLP, Accountants and Advisors, has issued an unqualified ("clean") opinion on the Las Virgenes Municipal Water District's financial statements for the fiscal year that ended on June 30, 2020. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Las Virgenes Municipal Water District (LVMWD or District), incorporated in 1958, is located on the western edge of Los Angeles County, California, and includes the cities of Agoura Hills, Calabasas, Hidden Hills and Westlake Village, and adjacent areas of Los Angeles County. LVMWD occupies 122 square miles and serves a population of approximately 70,000. LVMWD is also the administering agent for the Las Virgenes-Triunfo Joint Powers Authority (JPA), which provides sanitation services to approximately 100,000 people within 172 square miles of western Los Angeles County and southeastern Ventura County.

LVMWD is empowered to levy an assessment on real property located within its boundaries, up to \$10 per parcel, and has a miniscule share of the property tax assessment. The majority of revenue is from user fees for service. LVMWD also is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.

LVMWD has operated under the board-general manager form of government since its inception. Policy-making and legislative authority are vested in a governing board (Board) consisting of five members elected by division on a non-partisan basis. The Board appoints the general manager, who in turn appoints the heads of the various departments. Board members serve overlapping four-year terms, and every two years -- concurrent with installation of the newly elected board -- select board officers. A District representative to the board of directors of Metropolitan Water District of Southern California is appointed to serve an indefinite term.

LVMWD provides potable water, sanitation and recycled water services to its customers. Sanitation and recycled water services are provided in conjunction with Triunfo Water & Sanitation District through the JPA.

Although not required by law, the Board adopts a final budget for the next fiscal year by the close of the current fiscal year. This annual budget serves as the foundation for LVMWD's financial planning and control. The budget is prepared by enterprise, function (e.g. system operations) and department (e.g. Facilities and Operations). Department heads may transfer resources within a department or enterprise as they see fit, but transfers between departments or enterprises need special approval from the Board.

Local Economy

The region is highly desirable for both residences and businesses, with exceptional natural attributes. Much of the service area lies within the Santa Monica Mountains with the associated hilly terrain, mountain and ocean views and moderate climate. Open space and recreational opportunities are abundant with considerable local acreage dedicated as national and state parkland via the 244.5-square-mile Santa Monica Mountains National Recreation Area. Beaches lie within minutes of any location in the area. Varied academic institutions are proximate and easily accessible, including Pepperdine University's Malibu campus, California Lutheran University in Thousand Oaks, and California State University, Northridge.

The service area contains some of the highest assessed values for property in the county. All are relatively new communities with recent infrastructure and an award-winning, highly sought school system.

More than 80% of local housing is single-family dwellings, in sharp contrast to the countywide average of 56%. Median home prices in the District considerably exceed county averages. The District benefits from its close proximity to Los Angeles and quality commercial and retail spaces. The District has few major industrial customers.

Primarily residential, LVMWD is also a home to notable corporations and commercial activities. Located within the service area are several significant employers including Las Virgenes Unified School District, Bank of America Home Loans, Farmers Insurance, IXIA Communication, The Cheesecake Factory corporate offices and bakery; Four Seasons Hotel; Move, Inc.; Dole Food Company; and Conversant LLC.

The local economy suffered significant impacts during the last quarter of Fiscal Year 2019-20 as a result of the COVID-19 pandemic and resulting Safer at Home Orders that have limited access to businesses, especially restaurants and fitness centers. Locally, the unemployment rate went from a historical low of 3.8% in February 2020 to a historical high of 17.8% in May 2020. These conditions have resulted in an increase in the number and total dollar amount of delinquent accounts for the District that will need to be monitored as the pandemic continues.

Financial Condition and Outlook

Over recent years, the District successfully recovered from the financial downturn that began in 2007 and implemented a five-year rate adjustment plan established in 2015 that ensures continued financial sustainability. District staffing levels continue to be stable and compensation has kept pace with comparable agencies, following a comprehensive compensation study in 2018. The District has continued to predominantly pay for capital projects with available resources (pay-as-you-go funding) ,redeemed its only outstanding bond approximately four years early, resulting in an cost-savings of approximately \$1 million due to reduced interest expenses., and issued \$10.1 million private placement debt for the Advanced Meter Infrastructure future project. This debt is solely the obligation of the Potable Water Enterprise.

The overall financial position of the District is stable, although risk exists with the ongoing COVID-19 pandemic. The District continued to experience expected decreases in water sales as compared to historical averages due to conservation and the implementation of water-budget based rates in 2015, which emphasize the efficient use of water. Improved water use efficiency is expected to be the new normal within the District's service area and, more broadly, California. In Fiscal Year 2020-21, the District will have an increasing effort to promote the efficient use of recycled water to begin to change behavior and increase the availability of supply for the Pure Water Las Virgenes-Triumfo that will transform recycled water into a new source of drinking water.

Overall, the effects of COVID-19 on the District were minimal in Fiscal Year 2019-20. However, as the pandemic continues and cases hit record highs during fall of 2020, the District will need to monitor its finances closely to react to any significant changes. During Fiscal Year 2019-20, the District experienced less than \$100,000 in increased costs due to the pandemic. As a result of State orders that prohibit shutting off water service for non-payment, the number of delinquent accounts increased by 30.6% to 879 accounts (4.13% of all accounts) from March 4, 2020 through June 30, 2020. The total dollar amount of delinquent amounts increased by 138.46% to \$178,565.29 during that period, which represents approximately 0.25% of total District revenues.

Long Term Financial Planning

The District presented a two-year budget plan on June 16, 2020 for Fiscal Years 2020-22. The document improves long-range and strategic planning, financial management, and program monitoring. The two-year budget represents the concerted efforts of staff to estimate the financial needs of the District for two fiscal years to continue to provide high quality water and sanitation services to the District's customers. The budget is also aligned to meet the District's adopted Strategic Plan Goals and Financial Policies. In addition, the District prepared its Infrastructure Investment Plan for Fiscal Years 2020-21 through 2029-30, reflecting a longer 10-year planning horizon as compared to the prior year's five-year planning horizon. Finally, the District initiated a process to develop a new five-year rate adjustment plan for the period of January 1, 2021 through December 31, 2025, which will ensure the District continues to collect sufficient funds to support its on-going capital and operational needs.

Relevant financial policies

Since 1999, the District has utilized a broad-based set of Board-adopted financial policies to guide it in making important financial decisions. The policies are reviewed annually and updated periodically to address changing conditions and adopted annually as an integral part of the budget.

Major initiatives

In November of 2018, the Board declared a state of emergency due to the Woolsey Fire that broke out on the afternoon of Thursday, November 8, 2018, in Ventura County. The District experienced significant damages at various facilities due to the fire. Since the event, staff has been working with the California Governor's Office of Emergency Services (CalOES), Federal

Emergency Management Agency (FEMA) and the District's insurance provider on reimbursement for the damages. During Fiscal Year 2019-20, the District made substantial progress to repair damages to its major facilities that resulted from the Woolsey Fire. In addition, the District received reimbursements for a significant portion of the associated costs.

During Fiscal Year 2019-20, the District substantially completed construction of the Las Virgenes-Triunfo Pure Water Demonstration Project. This project provides a small-scale version of the proposed advanced water treatment facility for the future Pure Water Project Las Virgenes-Triunfo that will treat recycled water to drinking water standards before adding it to the Las Virgenes Reservoir. As the District is fully dependent on imported supplies for its drinking water, this project represents the first source of locally generated potable water to supplement imported supplies.

The demonstration project treats up to 30 gallons per minute (gpm) of recycled water through a fully operational version of the proposed full-scale project. The demonstration project will allow for tours of facility to educate the public about the treatment process, complete with a sample of the resulting potable water. The project also includes a demonstration/sustainability garden that highlights climate-appropriate plants that can easily be utilized by the District's customers.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded LVMWD the Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the Fiscal Year that ended on June 30, 2019. This was the 22nd consecutive year that LVMWD received this prestigious award. In order to be awarded a Certificate of Achievement, a government agency must publish an easily readable and efficiently organized comprehensive annual financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is only valid for a period of one year. Staff believes that its current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and will submit it to the GFOA to determine its eligibility for another certificate.

In addition, LVMWD also received the GFOA's Distinguished Budget Presentation Award for its annual budget document and the Award for Outstanding Achievement in Popular Annual Financial Reporting in Fiscal Year 2018-19. The District posts all of its financial documents on its public website at www.LVMWD.com.

Acknowledgements

The preparation and development of this report would not have been possible without the year-round work of the Finance Division staff and their special efforts, working in conjunction with the District's independent auditors. We would also like to thank the Board for its continued interest and support in managing the District's financial resources in a responsible manner that ensures transparency and proper stewardship of ratepayer's money.

Respectfully submitted,



David W. Pedersen
General Manager



Donald Patterson
Director of Finance & Administration



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Las Virgenes Municipal Water District
California**

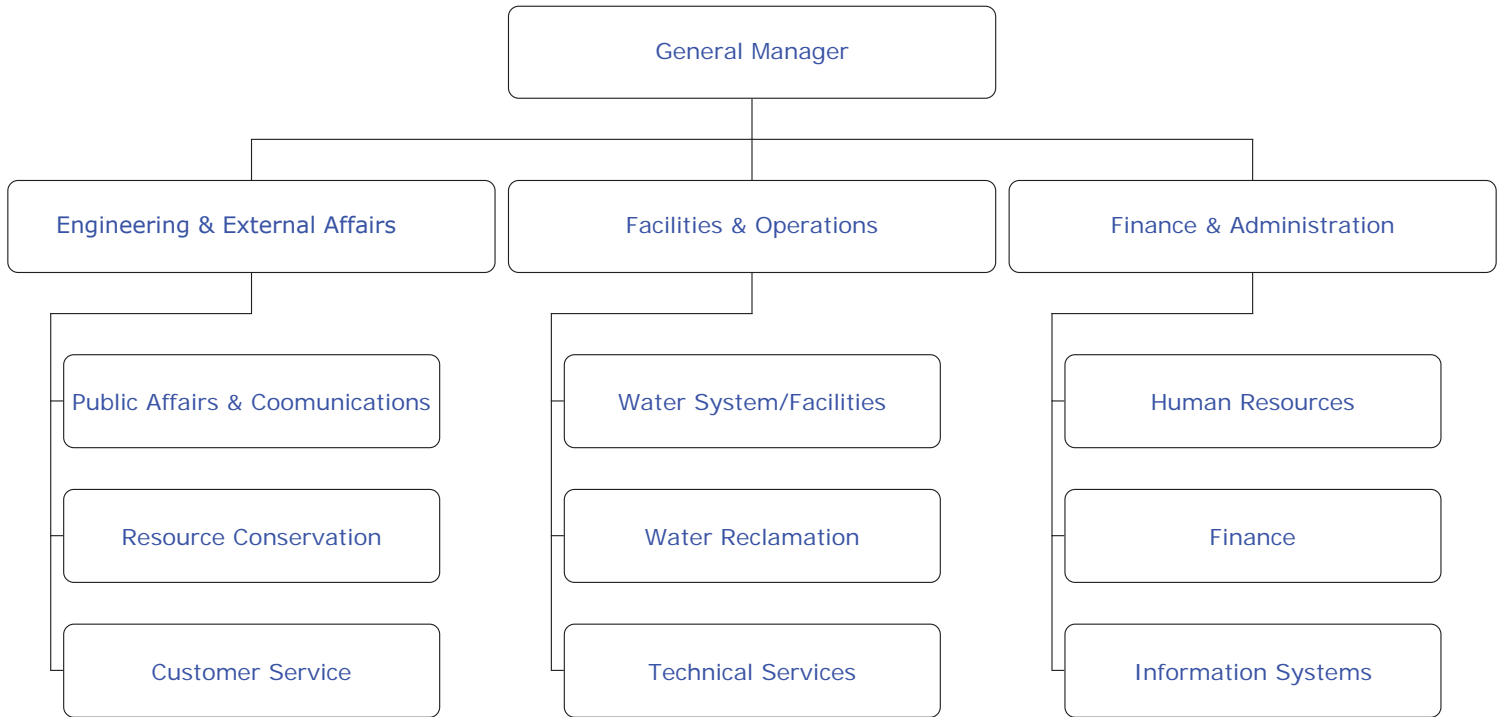
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

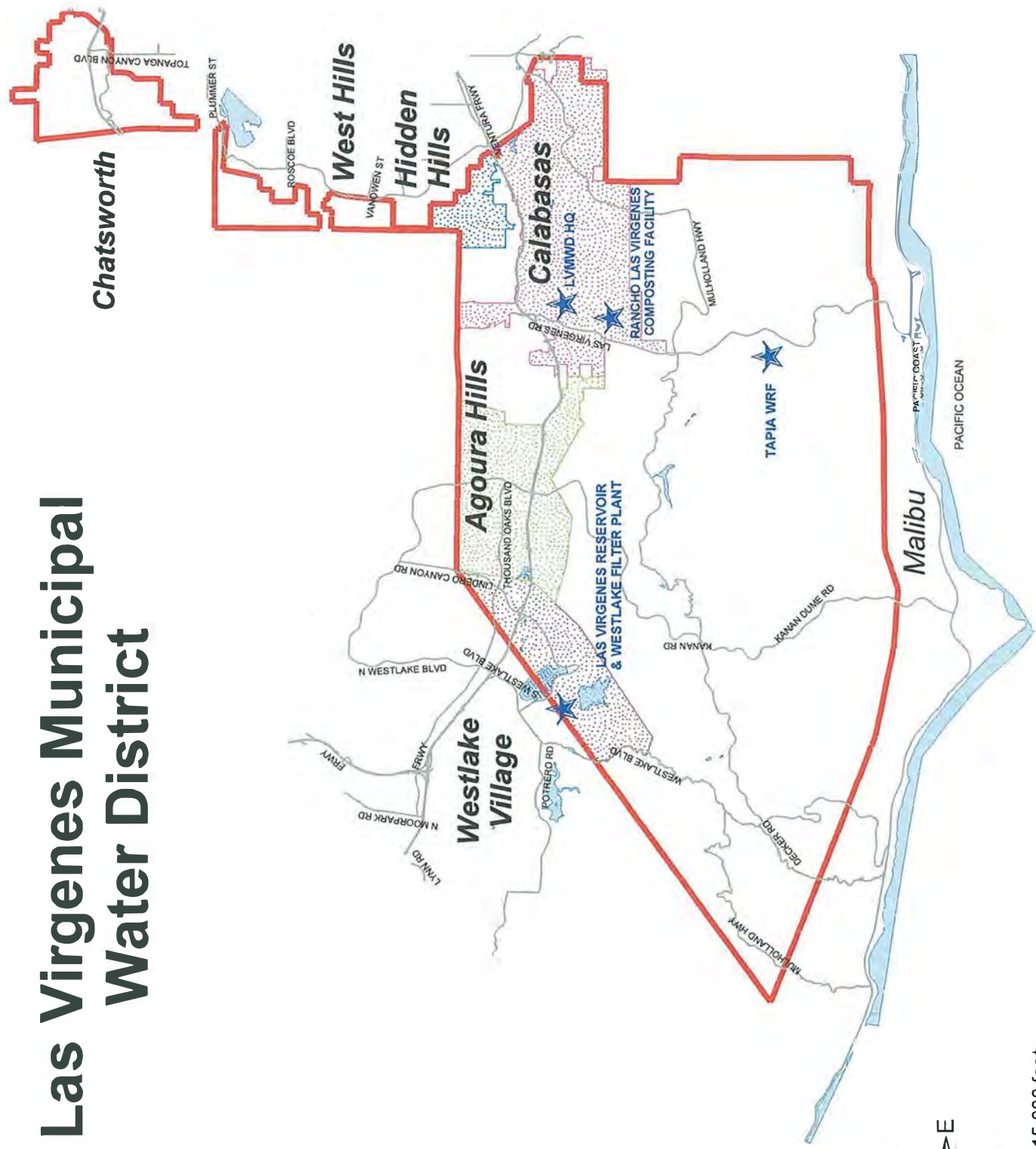
Executive Director/CEO

LVMWD Organizational Chart



Revised June 30, 2019

Las Virgenes Municipal Water District



1 inch equals 15,000 feet





INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of the Las Virgenes Municipal Water District
Calabasas, California

Report on Financial Statements

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of the Las Virgenes Municipal Water District, California (the "District"), as of and for the years ended June 30, 2020 and 2019, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the District, as of June 30, 2020 and 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in Net Pension Liability and Related Ratios – CalPERS Pension Plan, the Schedule of Contributions – CalPERS Pension Plan, the Schedule of Changes in OPEB Liability and Related Ratios – Other Post-Employment Benefits Plan, and the Schedule of Contributions – Other Post-Employment Benefits Plan on pages 5 through 10 and 59 through 62, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Introductory and Statistical Sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Santa Ana, California
December 21, 2020



Coley Delaney, CPA
CPA Number: 115598

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditors' Report

To the Board of Directors
of the Las Virgenes Municipal Water District
Calabasas, California

We have audited, in accordance with the 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, the financial statements of the business-type activities and the discretely presented component unit of the Las Virgenes Municipal Water District, California (the "District"), as of and for the years ended June 30, 2020 and 2019, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered the District's internal control over financial reporting ("internal control") as a basis for determining audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Board of Directors
of the Las Virgenes Municipal Water District
Calabasas, California
Page 2

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in black ink that reads "The PwC Group, LLP".

Santa Ana, California
December 21, 2020

Handwritten signature in blue ink that reads "Coley Delaney".

Coley Delaney, CPA
CPA Number: 115598

LAS VIRGENES MUNICIPAL WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

This section of the District's annual financial report presents management's analysis of the District's financial performance during the Fiscal Year that ended on June 30, 2020.

FINANCIAL HIGHLIGHTS

- The District's 2020 net position increased by \$18.2 million to \$252.2 million.
- During FY 2020, the District's revenues increased by 3.76% to \$67.4 million, expenses increased by 3.0% to \$45.2 million.
- In FY 2020, capital contributions to the District decreased to \$1.4 million, 63.6% less than FY 2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis serves as an introduction to Las Virgenes Municipal Water District's basic financial statements. The District's basic financial statements are comprised of two components: Financial Statements and Notes to the Financial Statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

CHANGES TO THE FINANCIAL STATEMENTS

In May 2020, GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance (GASB Statement No. 95), to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of provisions in certain GASB Statements and Implementation Guides which became effective or were scheduled to become effective for periods beginning after June 15, 2018, and later. The District implemented GASB Statement No. 95 in the fiscal year ending June 30, 2020 and postponed the effective dates of the following GASB Statements:

- GASB Statement No. 84, Fiduciary Activities
- GASB Statement No. 87, Leases
- GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
- GASB Statement No. 90, Majority Equity Interests
- GASB Statement No. 91, Conduit Debt Obligations
- GASB Statement No. 92, Omnibus 2020
- GASB Statement No. 93, Replacement of Interbank Offered Rates

BASIC FINANCIAL STATEMENTS

Because the District is comprised of three business type enterprises, potable water, recycled water, and sanitation, the Financial Statements of the District report information about the District using accounting methods similar to those used by private sector companies. These statements offer short- and long-term financial information about its activities. The Statement of Net Position includes all of the District's assets, deferred outflow of resources, liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to District creditors (liabilities).

It also provides the basis for computing rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

All of the current year's revenues and expenses are accounted for in the Statements of Revenues, Expenses and Changes in Net Position. This statement measures the stability of the District's operations over the past year and can be used to determine the District's credit worthiness and whether the District has successfully recovered all its costs through its user fees and other charges.

The final required financial Statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about the District's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations and investments. It also provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

FINANCIAL ANALYSIS OF THE DISTRICT

The Financial Statements provide information on whether the District, as a whole, is in a stronger or weaker financial position compared to the last year. The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position provide a means to measure the District's financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to consider other non-financial factors such as changes in economic conditions, population growth, weather, and new or changed government legislation. It is important to note that the District's goal is to have sufficient revenue to cover operating and capital expenses while maintaining affordable rates for its customers.

During Fiscal Year 2019-20 the District saw decreased water sales as a result of the District's targeted outreach program to increase conservation from inefficient and wasteful water users, this was offset by the District's rate increases and revenue was increased. The District's potable water-budget based rate structure supports a conservation philosophy through increasing tier structure and an annual incremental increase in the percentage of fixed cost recovered through fixed fees, which over time will reduce dependence on fluctuating water sales to meet revenue needs. The sanitation and recycled water enterprises continued to build additional reserves as the District prepares to construct its Pure Water Las Virgenes – Triunfo project that will take surplus recycled water and process it through an advanced treatment facility; then store it at Las Virgenes Reservoir for later use as drinking water. The District is well positioned to meet demands of a changing climate to meet its customer's water and sanitation needs.

Las Virgenes Municipal Water District operates a Joint Powers Authority (JPA) with Triunfo Sanitation District for the transmission and treatment of sanitation. In conformance with GASB 61, the JPA is presented in the District's Financial Statements as a Discretely Presented Component Unit. The JPA annually issues an Independent Auditors' Report and Financial Statements that includes a Management Discussion and Analysis. It is recommended to review this document for additional information on the financial condition of the JPA.

NET POSITION

Table 1 shows a comparative analysis of the District's Net Position. As shown below, net position increased by \$18.2 million to \$252.2 million in FY 2020.

TABLE 1
Condensed Statements of Net Position
(in thousands of dollars)

	<u>FY 2020</u>	<u>FY 2019</u>
Current and Other Assets	\$ 122,170	\$ 105,102
Capital Assets	121,812	123,727
Investment in JPA	66,420	64,137
Total Assets	\$ 310,402	\$ 292,966
Deferred Outflow of Resources	\$ 7,846	\$ 8,718
Long-Term Debt Outstanding	10,115	13,204
Net Pension Liability	18,224	16,055
Net OPEB Liability	18,004	19,301
Other Liabilities	17,551	15,466
Total Liabilities	\$ 63,894	\$ 64,026
Deferred Inflows of Resources	2,143	3,636
Net Position:		
Net Investment in Capital Assets,	\$ 111,697	\$ 111,229
Restricted	19	2,734
Unrestricted	140,495	120,058
Total Net Position	\$ 252,211	\$ 234,021

REVENUES, EXPENSES AND CHANGES IN NET POSITION

While the Statement of Net Position shows the change in financial position, the Statement of Revenues, Expenses and Changes in Net Position provides information concerning the nature and source of these changes. As shown in Table 2 below, the income before capital contributions was \$16.7 million. The income plus capital contributions lead to the overall increase in net position of \$18.2 million, when compared to last year's CAFR.

Water sales, the District's primary revenue source, were lower as a result of the District's targeted outreach efforts. Wasteful water use penalties impose increasing fines on customers who exceed their water budgets by 200%.

Operating expenses were higher by 3.0% year-over-year primarily due to salary and benefits increase and increased maintenance costs.

Capital contributions are irregular, as the District does not experience many large-scale projects. In July 2019, the District adopted a new capacity fee structure that focuses contributions on maintenance and upgrading of existing infrastructure,

TABLE 2
**Condensed Statements of Revenues,
Expenses and Changes in Net Position**

	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>
Operating Revenues:			
Water Sales	\$ 47,672	\$ 45,437	\$ 46,250
Sanitation and Other	19,746	19,536	20,467
Non-operating Revenues:			
Taxes and Penalties	915	984	946
Interest Income and Other	7,507	4,195	1,212
Total Revenues	\$ 75,840	\$ 70,152	\$ 68,875
Depreciation Expense	4,012	4,016	3,943
Other Operating Expenses	41,192	39,870	39,169
Share of JPA Net Expenses	13,634	13,958	13,718
Non-Operating Expenses	231	530	716
Total Expenses	\$ 59,069	\$ 58,374	\$ 57,546
Income (Loss) Before Capital Contributions	16,771	11,778	11,329
Capital Contributions	1,419	3,900	2,566
Change in Net Position	<u>18,190</u>	<u>15,678</u>	<u>13,895</u>
Net Position - Beginning of Year	<u>234,021</u>	<u>218,343</u>	<u>204,448</u>
Net Position - End of Year	<u>\$ 252,211</u>	<u>\$ 234,021</u>	<u>\$ 218,343</u>

CAPITAL ASSETS

At the end of FY 2020, the District had invested \$241.1million in a broad range of infrastructure including water and sewer lines, wastewater facilities, reservoirs, tanks, distribution facilities, compost facility, maintenance and administration facilities, vehicles and equipment and an investment in Joint Venture of \$60.4 million as shown in Table 3. This amount represents a net decrease (including additions, deletions, and depreciation) of \$2.1 million from last year. The decrease is predominantly due depreciation.

More information about the District's Capital Assets Depreciation policy is presented in Note 2 of the Basic Financial Statements. A more detailed summary of Capital Assets is presented in Note 7 to the Basic Financial Statements.

TABLE 3
Capital Assets
(In thousands of dollars)

CAPITAL ASSETS

	FY 2020	FY 2019	Dollar Change	Total Percent Change
Land	\$ 6,915	\$ 6,915	\$ -	0.00%
Buildings and Improvements	22,095	22,095	-	0.00%
Machinery and Equipment	11,487	11,696	(209)	-1.79%
Infrastructure	197,724	197,673	51	0.03%
Construction in Progress	3,592	1,855	1,737	93.64%
Subtotal	241,813	240,234	1,579	0.66%
Less Accumulated Depreciation	120,001	116,506	3,495	3.00%
Net Property, Plant and Equipment	121,812	123,728	(1,916)	-1.55%
Investment in Joint Venture	66,420	64,138	2,282	3.56%
Total Capital Assets	\$ 188,232	\$ 187,866	\$ (2,139)	-1.15%

The following is a summary of some of the major improvements to the system during FY 2020.

TABLE 4
Major Capital Improvement Projects
(In thousands of dollars)

	<u>FY 2020</u>
Process Air Improvements	\$ 3,603
Pure Water Demonstration Project	3,282
Total	<u>\$ 6,885</u>
	<u>FY 2019</u>
Process Air Improvements	\$ 2,240
Tapia Rehabilitation	1,934
Rancho Las Virgenes Digester Cleaning and Repair	1,901
Pure Water Demonstration Project	837
Total	<u>\$ 6,912</u>

LONG TERM DEBT

At year-end, the District had total long-term debt of \$10.1 million, down from \$10.15 million in FY 2019. The District retired \$10.15 million of remaining 2009 Refunding Sanitation Bonds and issued \$10.1 million private placement debt for the Advanced Meter Infrastructure future project. This debt is solely the obligation of the Potable Water Enterprise. More detailed information about the District's long-term liabilities is presented in Note 9 to the Basic Financial Statements.

TABLE 5
Debt Coverage Ratio
(In thousands of dollars)

	<u>FY 2020</u>
Total Operating Revenues	\$ 41,229
Total Operating Expenses (less depreciation)	35,192
Net Earnings	<u>6,037</u>
Maximum Annual Debt Service	971
Debt Coverage Ratio	<u><u>6.22</u></u>

The District has outstanding private placement debt issued in March 2020. The District's current average cost of capital was 2.47% at June 30, 2020 and 2019, respectively, as shown on Table 6.

TABLE 6
Cost of Capital
(In thousands of dollars)

	<u>Debt Balance</u>	<u>Average Coupon Rate</u>
Private Placement Bonds at June 30 ,2020	10,100	2.47%

CONTACTING THE DISTRICT'S FINANCIAL MANAGER

This financial report is designed to provide our residents, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Las Virgenes Municipal Water District, Department of Finance and Administration, 4232 Las Virgenes Road, Calabasas, California, 91302; or visit our website at www.lvmwd.com.

BASIC FINANCIAL STATEMENTS

Las Virgenes Municipal Water District
Statements of Net Position
June 30, 2020 and 2019

ASSETS	Primary Government		Discretely Presented Component Unit - JPA	
	2020	2019	2020	2019
Current assets:				
Cash and cash equivalents (Note 3)	\$ 40,559,658	\$ 24,674,984	\$ 10,746,445	\$ 8,703,228
Investments (Note 3)	53,843,756	56,658,658	805,296	1,008,571
Receivables:				
Sales and services, net of allowance for uncollectible (Note 4)	8,228,249	7,042,513	2,216,387	683,809
Due from Joint Powers Authority (Note 6)	7,515,405	4,498,461	-	-
Interest	377,160	465,069	33,722	59,300
Interest receivable - designated for capital projects	1,354	1,359	-	-
Taxes	132,006	203,114	-	-
Other	680,380	431,795	-	-
Inventories (Note 5)	9,616,894	8,034,354	-	-
Prepaid items	1,196,103	288,078	188,328	55,080
Total current assets	122,150,965	102,298,385	13,990,178	10,509,988
Noncurrent assets:				
Restricted cash and cash equivalents (Note 3)	19,414	2,801,720	-	-
Investments in Joint Powers Authority (Note 6)	66,419,847	64,137,736	-	-
Capital assets (Note 7):				
Nondepreciable	10,507,477	8,770,701	23,670,352	20,479,142
Depreciable, net of accumulated depreciation	111,304,877	114,957,221	73,456,585	73,200,449
Capital assets, net	121,812,354	123,727,922	97,126,937	93,679,591
Total noncurrent assets	188,251,615	190,667,378	97,126,937	93,679,591
Total assets	310,402,580	292,965,763	111,117,115	104,189,579
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on debt refunding	-	704,871	-	-
Pension-related deferred outflows of resources (Note 10)	4,191,083	4,554,948	-	-
OPEB-related deferred outflows of resources (Note 11)	3,654,776	3,458,022	-	-
Total deferred outflows of resources	7,845,859	8,717,841	-	-

Las Virgenes Municipal Water District
Statements of Net Position (Continued)
June 30, 2020 and 2019

LIABILITIES	Primary Government		Discretely Presented Component Unit - JPA	
	2020	2019	2020	2019
Current liabilities:				
Accounts and contracts payable and accrued expenses	5,885,794	4,802,464	1,462,038	2,322,729
Interest payable	15,975	84,679	-	-
Unearned capacity and developer fees	9,024,424	8,196,224	-	-
Due to primary government	-	-	7,515,405	4,498,461
Due to other government	-	-	5,016,554	3,688,798
Deposits and other	265,753	256,494	-	-
Compensated absences - due within one year (Note 8)	873,343	854,249	-	-
Long-term debt - due within one year (Note 9)	455,488	2,329,815	-	-
Total current liabilities	16,520,777	16,523,925	13,993,997	10,509,988
Noncurrent liabilities:				
Compensated absences (Note 8)	1,484,790	1,271,556	-	-
Long-term debt - due in more than one year (Note 9)	9,660,000	10,874,040	-	-
Net pension liabilities (Note 10)	18,224,826	16,055,823	-	-
Net OPEB liabilities (Note 11)	18,003,904	19,301,046	-	-
Total noncurrent liabilities	47,373,520	47,502,465	-	-
Total liabilities	63,894,297	64,026,390	13,993,997	10,509,988
 DEFERRED INFLOWS OF RESOURCES				
Pension-related deferred inflows of resources (Note 10)	1,850,292	3,380,085	-	-
OPEB-related deferred inflows of resources (Note 11)	292,526	256,022	-	-
Total deferred inflows of resources	2,142,818	3,636,107	-	-
 NET POSITION (Note 12)				
Primary government's net investment in capital assets	111,696,866	111,228,938	64,831,080	62,372,682
Other government's net investment in capital assets	-	-	32,295,857	31,306,909
Restricted for:				
Debt service	19,414	2,734,029	-	-
Unrestricted (deficit)	140,495,044	120,058,140	(3,819)	-
Total net position	\$ 252,211,324	\$ 234,021,107	\$ 97,123,118	\$ 93,679,591

Las Virgenes Municipal Water District
Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended June 30, 2020 and 2019

	Primary Government		Discretely Presented Component Unit - JPA	
	2020	2019	2020	2019
Operating Revenues:				
Water sales and service fees	\$ 45,431,192	\$ 43,369,671	\$ -	\$ -
Sanitation service fees	18,835,630	18,922,512	-	-
Wholesale recycle water sales		-	2,396,775	2,068,727
Other income	3,071,015	2,627,494	47,367	46,547
Total operating revenues	67,418,048	64,973,151	2,444,142	2,115,274
Operating Expenses:				
Water expenses:				
Source of supply	24,762,261	24,374,779	-	-
Pumping	1,737,640	1,615,446	-	-
Transmission and distribution	3,298,835	3,998,588	-	-
Meter	831,909	759,665	-	-
Water conservation	635,230	617,814	-	-
Rental	14,145	27,658	-	-
General and administrative	7,356,760	6,440,804	-	-
Total water expenses	38,636,780	37,834,754	-	-
Sanitation expenses:				
Other sewage treatment	383,887	483,920	-	-
Lifting	255,393	190,412	-	-
General and administrative	1,915,960	1,361,602	-	-
Total sanitation expenses	2,555,240	2,035,934	-	-
JPA expenses:				
Operating expenses	-	-	8,900,521	8,520,451
General and administrative	-	-	9,658,613	7,469,557
Total JPA expenses	-	-	18,559,134	15,990,008
Depreciation	4,011,992	4,015,571	5,624,458	5,721,381
Total operating expenses	45,204,012	43,886,259	24,183,592	21,711,389
Billings to primary government	-	-	8,920,047	9,251,781
Billings to other government	-	-	4,120,930	4,458,737
Total JPA billings	-	-	13,040,977	13,710,518
Net Operating Income (Loss)	22,214,036	21,086,892	(8,698,473)	(5,885,597)

Las Virgenes Municipal Water District
Statements of Revenues, Expenses, and Changes in Net Position (Continued)
For the Years Ended June 30, 2020 and 2019

	Primary Government		Discretely Presented Component Unit - JPA	
	2020	2019	2020	2019
	Nonoperating Revenues (Expenses):			
Taxes and penalties	914,603	984,049	-	-
Interest income	3,158,010	3,095,752	131,787	138,859
Facilities charge	355,452	377,619	-	-
Interest expense and fiscal charges	(231,742)	(530,649)	-	-
Share of Joint Powers Authority (expense)	(13,633,579)	(13,957,894)	-	-
Gain (loss) on disposal of capital asset	8,231	152	-	(1,790)
Other revenues/(expenses)	3,986,317	721,868	2,938,410	24,168
Total nonoperating revenues (expenses)	(5,442,708)	(9,309,103)	3,070,197	161,237
Capital Contributions:				
Capital contributions from others	1,418,889	3,899,980	-	-
Capital contributions from primary government	-	-	6,404,693	5,809,903
Capital contributions from other government	-	-	2,667,110	2,419,422
Total capital contributions	1,418,889	3,899,980	9,071,803	8,229,325
Changes in Net Position	18,190,217	15,677,769	3,443,527	2,504,965
Net Position:				
Beginning of year	234,021,107	218,343,338	93,679,591	91,174,626
End of year	<u>\$ 252,211,324</u>	<u>\$ 234,021,107</u>	<u>\$ 97,123,118</u>	<u>\$ 93,679,591</u>

Las Virgenes Municipal Water District
Statements of Cash Flows
For the Years Ended June 30, 2020 and 2019

	Primary Government	
	2020	2019
Cash Flows From Operating Activities:		
Cash received from customers	\$ 63,170,556	\$ 62,742,998
Cash payments to suppliers for operations	(35,491,536)	(34,495,018)
Cash received from Joint Powers Authority	(1,506,471)	(1,668,356)
Cash received from others	2,822,430	2,632,024
Net cash provided by operating activities	21,665,271	19,891,016
Cash Flows From Noncapital Financing Activities:		
Receipt from facilities charges	355,452	377,618
Receipt from other revenues	2,539,662	644,035
Property taxes and fee collected	985,711	993,589
Net cash provided by noncapital financing activities	3,880,825	2,015,242
Cash Flows From Capital and Related Financing Activities:		
Acquisition of capital assets	(2,110,757)	(3,232,844)
Proceeds from sale of assets	22,565	16,553
Capital contribution	1,418,889	3,899,980
Repayment of bonds payable and capital leases	(2,384,815)	(2,233,076)
Interest payment	(299,127)	(541,699)
Capital facilities and developer fees received	2,346,414	1,610,698
Capital facilities and developer fees refunded and developer fees used	(1,518,215)	(2,539,192)
Net cash (used in) capital and related financing activities	(2,525,046)	(3,019,580)
Cash Flows From Investing Activities:		
Interest received	1,845,335	1,641,500
Contributions to Joint Power Authority	(15,915,690)	(15,575,938)
Investments matured	30,108,818	12,059,236
Purchase of investments	(25,957,145)	(20,112,490)
Net cash (used in) investing activities	(9,918,682)	(21,987,692)
Net Change in Cash and Cash Equivalents	13,102,368	(3,101,014)
Cash and Cash Equivalents:		
Beginning of year	27,476,704	30,577,718
End of year	\$ 40,579,072	\$ 27,476,704
Financial Statement Presentation:		
Cash and cash equivalents	\$ 40,559,658	\$ 24,674,984
Restricted cash and cash equivalents	19,414	2,801,720
Total cash and cash equivalents	\$ 40,579,072	\$ 27,476,704
Noncash investing activities:		
Change in fair value of investments	\$ 1,684,868	\$ 348,097

Las Virgenes Municipal Water District
Statement of Cash Flows (Continued)
For the Years Ended June 30, 2020 and 2019

	Primary Government	
	2020	2019
Reconciliation of Net Operating Income to Net Cash		
 Provided By Operating Activities:		
Net operating income	\$ 22,214,036	\$ 21,086,892
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	4,011,992	4,015,571
Changes in operating assets and liabilities		
(Increase) decrease in accounts and other receivables	(1,434,321)	430,141
(Increase) decrease in due from Joint Powers Authority	(1,506,471)	(1,668,356)
(Increase) decrease in inventories	(1,582,540)	(997,923)
(Increase) decrease in prepaid items	(908,025)	(20,054)
(Increase) decrease in deferred outflows or resources - pension	363,865	2,013,442
(Increase) decrease in deferred outflows or resources - OPEB	(196,754)	(1,825,467)
Increase (decrease) in accounts and contracts payable and accrued expenses	1,083,330	(131,671)
Increase (decrease) in compensated absences	232,328	(26,195)
Increase (decrease) in deposits and other	9,259	(28,270)
Increase (decrease) in net pension liability	2,169,003	(4,437,532)
Increase (decrease) in net OPEB liability	(1,297,142)	117,950
Increase (decrease) in deferred inflows or resources - pension	(1,529,793)	1,106,466
Increase (decrease) in deferred inflows or resources - OPEB	36,504	256,022
Net cash provided by Operating Activities	\$ 21,665,271	\$ 19,891,016

Disclosure of Noncash Transactions:

1. Projects funded by water and sewer capacity fees/connection fees and meter installation fees were completed during the fiscal year. As a result, capital contributions in the amount of \$1,367,969 from capacity fees and \$50,921 from meters installed were reclassified from deferred capacity and developer fees to contributed capital for the year ended June 30, 2020.



Las Virgenes Municipal Water District
Notes to the Basic Financial Statements
For the Years Ended June 30, 2020 and 2019

Note 1 – Reporting Entity

Las Virgenes Municipal Water District (the “District”) is organized under the Municipal Water District Act of 1911 (California Water Code 71000). A five-member board of directors, who are elected by geographic divisions, provide governance. The District was formed to secure a high quality, reliable source of water for areas which include the cities of Agoura Hills, Calabasas, Hidden Hills, and Westlake Village, plus surrounding unincorporated portions of western Los Angeles County.

Discretely Presented Component Unit

The *Las Virgenes-Triunfo Joint Powers Authority* (“JPA”) was created on October 12, 1964 between the District and Triunfo Sanitation District (“TSD”) for the purpose of constructing, operating, maintaining, and providing for the replacement of a joint sewage system to serve the Malibu Canyon drainage area. The JPA consists of ten board members where five of them are the board members of the District and the other five are the board members of TSD. The JPA is fiscally dependent in that the JPA could not issue bonded debt without approval from the District. There is a financial benefit and burden relationship between the District and the JPA. The JPA issues a separate financial report that is available upon request from the District. The financial statements of the JPA are included as a discretely presented component of the District’s financial statements.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

Financial statement presentation follows the recommendations promulgated by the Governmental Accounting Standards Board (“GASB”) commonly referred to as accounting principles generally accepted in the United States of America (“U.S. GAAP”). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements (i.e., the statement of net position, the statement of revenues, expenses and changes in net position, and statement of cash flows) report information on all of the activities of the District.

The financial statements are reported using the “*economic resources*” measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as all eligibility requirements have been met. Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as revenue of the current fiscal period.

The Statement of Net Position reports separate sections for deferred outflows of resources, and deferred inflows of resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as a revenue until that time.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Operating revenues are those revenues that are generated from the primary operations of the District. The District reports a measure of operations by presenting the change in net assets from operations as "operating income" in the statement of revenues, expenses, and changes in net position. Operating activities are defined by the District as all activities other than financing and investing activities (interest expense and investment income), grants and subsidies, settlement receivable allowance, and other infrequently occurring transaction of a non-operating nature. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as non-operating expenses.

Cash, Cash Equivalents, and Investments

Cash and cash equivalents include all highly liquid investments with original maturities of 90 days or less and are carried at cost, which approximates fair value.

The District participates in an investment pool managed by the State of California titled Local Agency Investment Fund ("LAIF"), which has invested a portion of the pool funds in structured notes and asset-backed securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these structured notes and assets-backed securities are subject to market risk and to change in interest rates. The reported value of the pool is the same as the fair value of the pool shares.

Certain disclosure requirements, if applicable for deposit and investment risk, are specified for the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentration of Credit Risk

Restricted Cash and Investments

Cash and investments with fiscal agents are restricted due to limitations on their use by bond covenants or donor limitations. Fiscal agents acting on behalf of the District hold investment funds arising from the proceeds of long-term debt issuances. The funds may be used for specific capital outlays or for the payment of certain bonds, and have been invested only as permitted by specific State statutes or applicable District ordinance, resolution or bond indenture.

Fair Value Measurements

U.S. GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

- Level 1 — Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date.
- Level 2 — Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.
- Level 3 — Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Summary of Significant Accounting Policies (Continued)

Receivables and Unbilled Revenues

Customer accounts receivable consist of amounts owed by private individuals and organizations for services rendered in the regular course of business operations. Receivables are shown net of allowances for doubtful accounts, if any. The District also accrues an estimated amount for services that have been provided, but not yet billed as of June 30. Federal and State grants accrued as revenue when all eligibility requirements have been met. Amount earned but outstanding at year end are reported as due from other governments.

Inventories

Inventories consist of expendable materials, supplies, and water in storage and are stated at average cost.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond the fiscal year ended are recorded as prepaid items.

Capital Assets

Capital assets are valued at historical cost, or estimated historical cost, if actual historical cost was not available. Donated capital assets are valued at their acquisition value on the date donated. The District policy has set the capitalization threshold for reporting capital assets at \$5,000, all of which must have an estimated useful life in excess of one year. Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

Primary Government

Water Plant	Source of supply (primarily water tanks)	10 - 100 Years
	Plant	10 - 75 Years
	Structures	25 - 35 Years
Sanitation Plant	Plant	10 - 100 Years
	Machinery and equipment	3 - 25 Years
General Utility Plant	Building and improvements	10 - 50 Years
	Machinery and equipment	3 - 25 Years

Discretely Presented Component Unit - JPA

Recycle Water Plants	Plant	10 - 100 Years
	Machinery and equipment	3 - 25 Years

Major outlays for capital assets are capitalized as projects, once constructed, and repairs and maintenance costs are expensed. Interest accrued during capital assets construction, if any, is capitalized as part of the asset cost, net of interest income on construction bond proceeds.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Summary of Significant Accounting Policies (Continued)

Capital Contributions

Prepayments of water and sewer capacity fees/connection fees assessed by the District are reported as unearned revenues until construction of the related projects has commenced and the District is reasonably certain they will be completed. Upon completion, the applicable amounts are recognized as capital contributions.

Compensated Absences

District's policy permits its employees to accumulate not more than 288 hours of their current annual vacation for the miscellaneous general and office units and not more than 311 hours for the supervisor, professional, confidential, and management units. General Managers are compensated five days into accrued sick leave bank at onset of employment and eight hours per month thereafter up to 96 hours per year with a maximum of 311 hours accrual. Non-represented employees are compensated eight hours per month. The annual accrual of sick leave has no maximum accrual. The combined unused vacation and sick pay will be paid to the employee or his/her beneficiary upon leaving the District's employment. The amount due will be determined using the salary/wage rate in effect at the time of separation and vesting period.

All vested vacation and compensatory leave time is recognized as an expense and as a liability at the time the benefit vests. The liability for compensated absences is included as part of compensated absences payable from unrestricted current assets.

Long-Term Debt

Debt premiums and discounts are amortized over the life of the debt using the straight-line method. Long-term debt is reported net of the applicable unamortized bond premium or discount. Debt issuance costs are expensed when incurred.

Arbitrage Rebate Requirement

The District is subject to the Internal Revenue Code ("IRC") Section 148(f), related to its tax-exempt revenue bonds. The IRC requires that investment earnings on gross proceeds of any revenue bonds that are in excess of the amount prescribed will be surrendered to the Internal Revenue Service. The District had no rebate liability for arbitrage as of June 30, 2020 and 2019.

Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 10). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

For the Year Ended	June 30, 2020
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Summary of Significant Accounting Policies (Continued)

Pension (Continued)

For the Year Ended	June 30, 2019
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Measurement Period	July 1, 2017 to June 30, 2018

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Other Postemployment Benefits (“OPEB”)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Retiree Benefits Plan (“OPEB Plan”) and additions to/deductions from OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments, which are reported at amortized cost.

The following timeframes are used for pension reporting:

For the Year Ended	June 30, 2020
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019
For the Year Ended	June 30, 2019
Valuation Date	June 30, 2018
Measurement Date	June 30, 2018
Measurement Period	July 1, 2017 to June 30, 2018

Net Position

Net position represents the difference between all other elements in the statement of net position and is displayed in the following three components:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of debt and deferred inflows and outflows of resources that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net position consists of restricted assets and related deferred outflows of resources reduced by liabilities and deferred inflows of resources related to those assets.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Summary of Significant Accounting Policies (Continued)

Net Position (Continued)

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

Property Taxes

Property taxes are levied on March 1 and are payable in two installments: November 1 and February 1 of each year. Property taxes become delinquent on December 10 and April 10, for the first and second installments, respectively. The lien date is March 1. The County of Los Angeles, California (“County”) bills and collects property taxes and remits them to the District according to a payment schedule established by the County.

The County is permitted by State law to levy on properties at 1% of full market value (at time of purchase) and can increase the property tax rate at no more than 2% per year. The District receives a share of this basic tax levy proportionate to what it received during the years 1976-1978.

Property taxes are recognized in the fiscal year for which the taxes have been levied.

No allowance for doubtful accounts was considered necessary.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosure. Accordingly, actual results could differ from those estimates.

Accounting Changes

During the fiscal year ended June 30, 2020, the District implemented the following accounting standards:

- In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB Statement No. 95), to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of provisions in certain GASB Statements and Implementation Guides which became effective or were scheduled to become effective for periods beginning after June 15, 2018, and later. The District implemented GASB Statement No. 95 in the fiscal year ending June 30, 2020 and postponed the effective dates of the following GASB Statements:
 - GASB Statement No. 84, Fiduciary Activities
 - GASB Statement No. 87, Leases
 - GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
 - GASB Statement No. 90, Majority Equity Interests
 - GASB Statement No. 91, Conduit Debt Obligations
 - GASB Statement No. 92, Omnibus 2020
 - GASB Statement No. 93, Replacement of Interbank Offered Rates

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Summary of Significant Accounting Policies (Continued)

Upcoming New GASB Pronouncements

The District is currently evaluating its accounting practices to determine the potential impact on the financial statements for the following GASB Statements:

- In January 2017, GASB issued Statement No. 84, *Fiduciary Activities* (GASB Statement No. 84), to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement establishes criteria for identifying fiduciary activities of all state and local governments. It also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. GASB Statement No. 84 originally effective for the District's fiscal year ending June 30, 2020, has been postponed to fiscal year ending June 30, 2021.
- In June 2017, GASB issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. GASB Statement No. 87 originally effective for the District's fiscal year ending June 30, 2021, has been postponed to fiscal year ending June 30, 2022.
- In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* (GASB Statement No. 89), to (1) enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) simplify accounting for interest cost incurred before the end of a construction period. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. GASB Statement No. 89 originally effective for the District's fiscal year ending June 30, 2021, has been postponed to fiscal year ending June 30, 2022.
- In August 2018, GASB issued Statement No. 90, *Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61* (GASB Statement No. 90), to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. GASB Statement No. 90 originally effective for the District's fiscal year ending June 30, 2020, has been postponed to fiscal year ending June 30, 2021.
- In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations* (GASB Statement No. 91), to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Summary of Significant Accounting Policies (Continued)

Upcoming New GASB Pronouncements (Continued)

required note disclosures. GASB Statement No. 91 originally effective for the District’s fiscal year ending June 30, 2022, has been postponed to fiscal year ending June 30, 2023.

- In January 2020, GASB issued Statement No. 92, *Omnibus 2020* (GASB Statement No. 92), to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics. GASB Statement No. 92 originally effective for the District’s fiscal year ending June 30, 2021, has been postponed to fiscal year ending June 30, 2022.
- In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates* (GASB Statement No. 93), to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR) – most notably, the London Interbank Offered Rate (LIBOR) which is expected to cease to exist in its current form at the end of 2021. GASB Statement No. 93 originally effective for the District’s fiscal year ending June 30, 2022, has been postponed to fiscal year ending June 30, 2023.
- In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (GASB Statement No. 94) to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). GASB Statement No. 94 is effective for the District’s fiscal year ending June 30, 2023.
- In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB Statement No. 96), to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. GASB Statement No. 96 is effective for the District’s fiscal year ending June 30, 2023.
- In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32* (GASB Statement No. 97), to (1) increase consistency and comparability related to the reporting of fiduciary component units; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. GASB Statement No. 97 is effective for the District’s fiscal year ending June 30, 2022.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 3 – Cash and Investments

At June 30, 2020 and 2019, cash and investments are classified in the accompanying statements of net position as follows:

	2020			2019		
	Discretely Presented			Discretely Presented		
	Primary Government	Component Unit - JPA	Total	Primary Government	Component Unit - JPA	Total
Unrestricted Assets:						
Cash and cash equivalents	\$ 40,559,658	\$ 10,746,445	\$ 51,306,103	\$ 24,674,984	\$ 8,703,228	\$ 33,378,212
Investments	53,843,756	805,296	54,649,052	56,658,658	1,008,571	57,667,229
Restricted Assets:						
Cash and cash equivalents	19,414	-	19,414	2,801,720	-	2,801,720
Total cash and investments	\$ 94,422,829	\$ 11,551,741	\$ 105,974,570	\$ 84,135,363	\$ 9,711,799	\$ 93,847,162

At June 30, 2020 and 2019, cash and investments consisted of the following:

	2020			2019		
	Discretely Presented			Discretely Presented		
	Primary Government	Component Unit - JPA	Total	Primary Government	Component Unit - JPA	Total
Deposits:						
Demand Deposits	\$ 79,413	\$ 1,832,760	\$ 1,912,173	\$ 76,738	\$ 939,036	\$ 1,015,774
Petty Cash	2,200	-	2,200	2,200	-	2,200
Total deposits	81,613	1,832,760	1,914,373	78,938	939,036	1,017,974
Investments:						
Money market mutual funds	34,638	-	34,638	33,107	-	33,107
Municipal Bonds	15,420,139	-	15,420,139	13,088,448	-	13,088,448
U.S. Government Sponsored Agency Security	30,492,590	805,296	31,297,886	37,672,311	1,008,571	38,680,882
Certificate of Deposit	7,931,027	-	7,931,027	5,897,900	-	5,897,900
California Local Agency Investment Fund	40,452,579	8,913,685	49,366,264	24,564,065	7,764,192	32,328,257
Total investments	94,330,973	9,718,981	104,049,954	81,255,831	8,772,763	90,028,594
Investments with Fiscal Agents:						
California Local Agency Investment Fund	10,243	-	10,243	2,800,594	-	2,800,594
Total investments with fiscal agents	10,243	-	10,243	2,800,594	-	2,800,594
Total cash and investments	\$ 94,422,829	\$ 11,551,741	\$ 105,974,570	\$ 84,135,363	\$ 9,711,799	\$ 93,847,162

The statements of cash flows for the year ended June 30, 2020 and 2019 have been prepared by considering the following deposits and investment instruments to be cash and cash equivalents:

	2020			2019		
	Discretely Presented			Discretely Presented		
	Primary Government	Component Unit - JPA	Total	Primary Government	Component Unit - JPA	Total
Demand Deposits	\$ 79,413	\$ 1,832,760	\$ 1,912,173	\$ 76,738	\$ 939,036	\$ 1,015,774
Petty Cash	2,200	-	2,200	2,200	-	2,200
California Local Agency Investment Fund	40,462,822	8,913,685	49,376,507	27,364,659	7,764,192	35,128,851
Total cash and cash equivalents	\$ 40,579,073	\$ 10,746,445	\$ 51,325,518	\$ 27,476,704	\$ 8,703,228	\$ 36,179,932

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 3 – Cash and Investments (Continued)

Fair Value Measurement

At June 30, 2020 and 2019, investments are reported at fair value. The following table presents the fair value measurement of investments on a recurring basis and the levels within GASB 72 fair value hierarchy in which the fair value measurements fall at June 30, 2020 and 2019:

	2020			2019		
	Significant Other Observable Input (Level 2)	Uncategorized	Total	Significant Other Observable Input (Level 2)	Uncategorized	Total
	Money market mutual funds	\$ -	\$ 34,638	\$ 34,638	\$ -	\$ 33,107
Municipal Bonds	15,420,139	-	15,420,139	13,088,448	-	13,088,448
Federal Agricultural Mortgage Corporation	5,721,486	-	5,721,486	2,507,352	-	2,507,352
Federal Farm Credit Bank	7,260,280	-	7,260,280	9,057,520	-	9,057,520
Federal Home Loan Bank	7,203,110	-	7,203,110	9,126,770	-	9,126,770
Federal Home Loan Mortgage Corporation	9,098,870	-	9,098,870	12,013,540	-	12,013,540
Federal Nation Mortgage Association	1,001,050	-	1,001,050	5,975,700	-	5,975,700
Tennessee Valley Authority	1,013,090	-	1,013,090	-	-	-
Certificate of Deposit	7,931,027	-	7,931,027	5,897,900	-	5,897,900
California Local Agency Investment Fund	-	49,366,264	49,366,264	-	32,328,257	32,328,257
Investment with fiscal agents:						
California Local Agency Investment Fund	-	10,243	10,243	-	2,800,594	2,800,594
Total investments	\$ 54,649,052	\$ 49,411,145	\$ 104,060,197	\$ 57,667,230	\$ 35,161,958	\$ 92,829,188

Demand Deposits

Demand deposits are held in pool by the District. The carrying amounts of cash deposits were \$1,912,173 and \$1,015,774 at June 30, 2020 and 2019, respectively. Bank balances at June 30, 2020 and 2019 were \$2,166,692 and \$1,630,171, respectively, which were fully insured and/or collateralized with securities held by the pledging financial institutions in the District’s name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the District’s cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the District’s name.

The fair value of pledged securities must equal at least 110% of the District’s cash deposits. California law also allows institutions to secure the District’s deposits by pledging first trust deed mortgage notes having a value of 150% of the District’s total cash deposits. The District may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The District, however, has not waived the collateralization requirements.

California Local Agency Investment Funds

The District is a voluntary participant in the California Local Agency Investment Fund (“LAIF”) that is regulated by California Government Code Section 18429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The District’s investments with LAIF include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 3 – Cash and Investments (Continued)

California Local Agency Investment Funds (Continued)

These investments include the following:

- **Structured Notes** – debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.
- **Asset-Backed Securities** – the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as CMO’s) or credit card receivables.

JPA’s investment in LAIF was pooled with the District. As of June 30, 2020, and 2019, the District had \$49,376,507 and \$35,128,851, respectively, invested in LAIF, which had invested 3.37% and 1.77% of the pool investment funds in Structured Notes and Asset-Backed Securities, respectively. The value of the investment in this pool is reported in the accompanying financial statements at amounts based upon the District’s pro-rata share of the fair value provided by LAIF for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are reported at net asset value.

Investments Authorized by the California Code and The District’s Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District’s investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
United States Treasury Bills, Bonds and Notes	5 years	None	None
United States Government Sponsored Agency Securities	5 years	None	None
Time Deposits	1 year	25%	None
Repurchase Agreements/Reverse Repurchase Agreement	30 days	25%/10%	None
California Local Agency Investment Fund (LAIF)	None	25%	\$65,000,000
Bonds Issue by Local Agencies or States	5 years	None	None
Certificates of Deposits	5 years	25%	\$250,000

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District’s investment policy. The table below identifies the investment types that are authorized for investments held by bond trustees.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 3 – Cash and Investments (Continued)

Investments Authorized by Debt Agreements (Continued)

The table also identifies certain provisions of these debt agreements that address interest rate risk and concentration of risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
United States Treasury Obligations	None	None	None
United States Government Sponsored Agency Securities	3 years	None	None
Time Deposits	360 days	None	None
Banker's Acceptances	360 days	None	None
Money Market Mutual Fund	None	None	None
California Local Agency Investment Fund	None	None	None
Commercial Paper	270 days	None	None
Investment Agreement	None	None	None
Other investments approved by bond insurer	None	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following tables that shows the distribution of the District's investments by maturity as of June 30, 2020 and 2019.

<u>Investment Type</u>	<u>2020</u>					<u>Fair Value Total</u>
	<u>Remaining Maturity (in Years)</u>					
	<u>Less Than 1 Year</u>	<u>1 to 2 Years</u>	<u>2 to 3 Years</u>	<u>3 to 4 Years</u>	<u>4 to 5 Years</u>	
Money market mutual funds	\$ 34,638	\$ -	\$ -	\$ -	\$ -	\$ 34,638
Municipal Bonds	4,776,959	2,661,710	3,633,535	3,423,244	924,691	15,420,139
Federal Agricultural Mortgage Corporation	-	481,126	1,046,550	1,077,770	3,116,040	5,721,486
Federal Farm Credit Bank	-	-	2,098,790	2,142,220	3,019,270	7,260,280
Federal Home Loan Bank	-	-	2,086,800	2,112,250	3,004,060	7,203,110
Federal Home Loan Mortgage Corporation	-	2,066,190	-	1,007,420	6,025,260	9,098,870
Federal Nation Mortgage Association	-	-	-	-	1,001,050	1,001,050
Tennessee Valley Authority	-	-	-	-	1,013,090	1,013,090
Certificate of Deposit	741,914	1,755,700	1,295,087	1,590,856	2,547,470	7,931,027
California Local Agency Investment Fund	49,366,264	-	-	-	-	49,366,264
Investment with fiscal agents:						
California Local Agency Investment Fund	10,243	-	-	-	-	10,243
	<u>\$ 54,930,018</u>	<u>\$ 6,964,726</u>	<u>\$ 10,160,762</u>	<u>\$ 11,353,760</u>	<u>\$ 20,650,931</u>	<u>\$ 104,060,197</u>

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 3 – Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk (Continued)

Investment Type	2019					Fair Value Total
	Remaining Maturity (in Years)					
	Less Than 1 Year	1 to 2 Years	2 to 3 Years	3 to 4 Years	4 to 5 Years	
Money market mutual funds	\$ 33,107	\$ -	\$ -	\$ -	\$ -	\$ 33,107
Municipal Bonds	1,999,380	4,949,044	2,607,902	1,478,272	2,053,850	13,088,448
Federal Agricultural Mortgage Corporation	-	-	465,702	1,005,920	1,035,730	2,507,352
Federal Farm Credit Bank	994,170	1,001,280	-	3,026,280	4,035,790	9,057,520
Federal Home Loan Bank	-	998,770	1,993,450	4,059,550	2,075,000	9,126,770
Federal Home Loan Mortgage Corporation	1,992,100	1,999,490	4,017,110	1,002,120	3,002,720	12,013,540
Federal Nation Mortgage Association	3,986,310	1,989,390	-	-	-	5,975,700
Certificate of Deposit	1,469,108	732,570	977,460	1,232,707	1,486,055	5,897,900
California Local Agency Investment Fund	32,328,257	-	-	-	-	32,328,257
Investment with fiscal agents:						
California Local Agency Investment Fund	2,800,594	-	-	-	-	2,800,594
	<u>\$ 45,603,026</u>	<u>\$ 11,670,544</u>	<u>\$ 10,061,624</u>	<u>\$ 11,804,849</u>	<u>\$ 13,689,145</u>	<u>\$ 92,829,188</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the District's policy to limit its investments in these investment types to the top rating issued by NRSROs, including raters Standard and Poor's, and Moody's Investors Service. Presented in the following tables are the Standard and Poor's credit ratings for the Districts investments as of June 30, 2020 and 2019.

Investment	2020					
	Total As of June 30, 2020	Minimum Legal Requirement	AAA	AA+/-	A+	Unrated
Money market mutual funds	\$ 34,638	None	\$ 34,638	\$ -	\$ -	\$ -
Municipal Bonds	15,420,139	AA-	2,306,023	13,114,116	-	-
Federal Agricultural Mortgage Corporation	5,721,486	None	-	-	-	5,721,486
Federal Farm Credit Bank	7,260,280	None	-	5,178,320	-	2,081,960
Federal Home Loan Bank	7,203,110	None	-	4,199,050	-	3,004,060
Federal Home Loan Mortgage Corporation	9,098,870	None	-	4,074,610	-	5,024,260
Federal Nation Mortgage Association	1,001,050	None	-	-	-	1,001,050
Tennessee Valley Authority	1,013,090	None	-	1,013,090	-	-
Certificate of Deposit	7,931,027	None	-	-	-	7,931,027
California Local Agency Investment Fund	49,366,264	None	-	-	-	49,366,264
Investment with fiscal agents:						
California Local Agency Investment Fund	10,243	None	-	-	-	10,243
	<u>\$ 104,060,197</u>		<u>\$ 2,340,661</u>	<u>\$ 27,579,186</u>	<u>\$ -</u>	<u>\$ 74,140,350</u>

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 3 – Cash and Investments (Continued)

Disclosures Relating to Credit Risk (Continued)

Investment	2019					
	Total As of June 30, 2019	Minimum Legal Requirement	AAA	AA+/-	A+	Unrated
Money market mutual funds	\$ 33,107	AA-	\$33,107	\$ -	\$ -	\$ -
Municipal Bonds	13,088,448	AA-	2,009,010	10,079,028	1,000,410	-
Federal Agricultural Mortgage Corporation	2,507,352	None	-	-	-	2,507,352
Federal Farm Credit Bank	9,057,520	None	-	6,032,910	-	3,024,610
Federal Home Loan Bank	9,126,770	None	-	6,133,320	-	2,993,450
Federal Home Loan Mortgage Corporation	12,013,540	None	-	4,998,020	-	7,015,520
Federal Nation Mortgage Association	5,975,700	None	-	2,988,830	-	2,986,870
Certificate of Deposit	5,897,900	None	-	-	-	5,897,900
California Local Agency Investment Fund	32,328,257	None	-	-	-	32,328,257
Investment with fiscal agents:						
California Local Agency Investment Fund	2,800,594	None	-	-	-	2,800,594
	<u>\$ 92,829,188</u>		<u>\$2,042,117</u>	<u>\$30,232,108</u>	<u>\$1,000,410</u>	<u>\$59,554,553</u>

Disclosures Relating to Concentration of Credit Risk

Investments in any one issuer that represents 5% or more of total District's investments (excluding cash with fiscal agents) are as follows:

Issuer	Investment Type	2020		2019	
		Reported Amount	Percentage of Investments	Reported Amount	Percentage of Investments
Municipal Bonds	Other investments approved by bond issuer	\$ 15,420,139	14.82%	\$ 13,088,448	14.54%
Federal Agricultural Mortgage Corporation	United States Government Sponsored Agency Securities	5,721,486	5.50%	N/A	N/A
Federal Farm Credit Bank	United States Government Sponsored Agency Securities	7,260,280	6.98%	9,057,520	10.06%
Federal Home Loan Bank	United States Government Sponsored Agency Securities	7,203,110	6.92%	9,126,770	10.14%
Federal Home Loan Mortgage Corporation	United States Government Sponsored Agency Securities	9,098,870	8.74%	12,013,540	13.34%
Federal National Mortgage Association	United States Government Sponsored Agency Securities	N/A	N/A	5,975,700	6.64%
Certificate of Deposit	Certificate of Deposit	7,931,027	7.62%	5,897,900	6.55%
California Local Agency Investment Fund	California Local Agency Investment Fund	49,366,264	47.44%	32,328,257	35.91%

Disclosures Relating to Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 4 – Accounts Receivable

Accounts receivable primarily consist of sales and services fees as well as the District’s allocation of property taxes collected but not remitted by Los Angeles County. As of June 30, 2020, and 2019, sales and services receivable, net of allowance for uncollectible accounts, were in the amount of \$8,228,249 and \$7,042,513 for the District and \$2,216,387 and \$683,809 for the JPA, respectively.

Note 5 – Inventories

Inventories consisted of the following as of June 30, 2020 and 2019:

	2020	2019
<u>Primary Government</u>		
Material and supplies	\$ 1,007,824	\$ 1,008,909
Water in storage	8,609,070	7,025,445
Total	\$ 9,616,894	\$ 8,034,354

Water in storage was calculated by taking the volume of the reservoir and tanks times the average cost per acre foot.

Note 6 – Investment in Joint Powers Authority

The District was the designated administering agent for the Las Virgenes-Triunfo Joint Powers Authority (“JPA”). Costs and capital contributions are generally shared by the two districts in accordance with capacity rights reserved in each component of the joint system. Maintenance and operating costs are pro-rated to the districts in accordance with the average monthly flows contributed by each to the system. The allocation of construction costs related to projects in process is based upon engineering estimates of the capacity rights and is subject to increase or decrease when final costs are determined.

A summary of changes in investment in Joint Powers Authority is as follows:

	2020	2019
Beginning of year	\$ 64,137,736	\$ 62,520,957
Contributions	15,915,691	15,575,937
Share in income (loss):		
Sanitation expenses	(9,510,998)	(9,766,869)
Depreciation expenses	(4,122,582)	(4,191,025)
Loss on disposal of capital assets	-	(1,264)
End of year	\$ 66,419,847	\$ 64,137,736

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 6 – Investment in Joint Powers Authority (Continued)

Investment in Joint Powers Authority includes capitalized interests for the debt issued for the JPA’s facilities held under the District’s name as follows:

	2020	2019
Primary government's net investment in JPA's capital assets	\$ 64,831,080	\$ 62,372,682
Capitalized interest, net	1,588,767	1,765,054
Investment in JPA	\$ 66,419,847	\$ 64,137,736

Condensed financial statement of the JPA as of and for the year ended June 30, 2020 and 2019 including the participants’ approximate percentage shares as follows:

	2020			2019		
	Amount	Las Virgenes Municipal Water District	Triunfo Sanitation District	Amount	Las Virgenes Municipal Water District	Triunfo Sanitation District
			67%		33%	
Total assets	\$ 111,117,115	67%	33%	\$ 104,189,582	67%	33%
Total liabilities	13,993,997	67%	33%	10,509,988	67%	33%
Total equity	97,123,118	70%	30%	93,679,591	70%	30%
Billings to participants	13,710,518	67%	33%	13,710,518	67%	33%
Depreciation	5,624,458	70%	30%	5,721,381	70%	30%
Construction cost	9,071,803	71%	29%	8,229,325	71%	29%

The amount due from the JPA at June 30, 2020 and 2019 consisted of the following:

	2020	2019
Beginning of year	\$ 4,498,461	\$2,830,105
Additions	11,425,014	1,668,356
(Deletions)	(8,408,070)	-
End of year	\$ 7,515,405	4,498,461

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 7 – Capital Assets

Primary Government

A summary of changes in capital assets for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Additions	Deletions	Reclassification	Balance June 30, 2020
Capital assets, not depreciated					
Land and land rights:					
Water plant	\$ 6,804,117	\$ 6	\$ -	\$ -	\$ 6,804,123
Sanitation plant	111,235	-	-	-	111,235
Construction in progress	1,855,349	2,110,752	(14,334)	(359,648)	3,592,119
Total capital assets, not depreciated	8,770,701	2,110,758	(14,334)	(359,648)	10,507,477
Capital assets, being depreciated					
Water plant:					
Source of supply	41,737,630	-	-	-	41,737,630
Plant	127,400,320	-	-	-	127,400,320
Structure	21,061,975	-	-	51,720	21,113,695
Sanitation plant:					
Plant	7,472,620	-	-	-	7,472,620
Machinery and equipment	17,318	-	-	-	17,318
General utility plant					
Building and improvements	22,094,928	-	-	-	22,094,928
Machinery and equipment	11,678,599	-	(517,120)	307,928	11,469,407
Total capital assets, being depreciated	231,463,390	-	(517,120)	359,648	231,305,918
Less accumulated depreciation					
Water plant:					
Source of supply	(12,254,699)	(906,051)	-	-	(13,160,750)
Plant	(58,455,838)	(1,842,822)	-	-	(60,298,660)
Structure	(18,028,775)	(232,389)	-	-	(18,261,164)
Sanitation plant:					
Plant	(4,059,062)	(137,944)	-	-	(4,197,006)
Machinery and equipment	(17,318)	-	-	-	(17,318)
General utility plant					
Building and improvements	(13,381,101)	(501,067)	-	-	(13,882,168)
Machinery and equipment	(10,309,376)	(391,719)	517,120	-	(10,183,975)
Total accumulated depreciation	(116,506,169)	(4,011,992)	517,120	-	(120,001,041)
Total capital assets, being depreciated, net	114,957,221	(4,011,992)	-	359,648	111,304,877
Total capital assets, net	\$ 123,727,922	\$ (1,901,234)	\$ (14,334)	\$ -	\$ 121,812,354

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 7 – Capital Assets (Continued)

A summary of changes in capital assets for the year ended June 30, 2019 is as follows:

	Balance July 1, 2018	Additions	Deletions	Reclassification	Balance June 30, 2019
Capital assets, not depreciated					
Land and land rights:					
Water plant	\$ 6,804,111	\$ 6	\$ -	\$ -	\$ 6,804,117
Sanitation plant	111,235	-	-	-	111,235
Construction in progress	1,289,556	1,698,210	-	(1,132,417)	1,855,349
Total capital assets, not depreciated	8,204,902	1,698,216	-	(1,132,417)	8,770,701
Capital assets, being depreciated					
Water plant:					
Source of supply	41,737,630	-	-	-	41,737,630
Plant	125,759,072	1,187,082	(24,094)	478,260	127,400,320
Structure	20,672,454	347,546	-	41,975	21,061,975
Sanitation plant:					
Plant	7,472,620	-	-	-	7,472,620
Machinery and equipment	17,318	-	-	-	17,318
General utility plant					
Building and improvements	22,094,343	-	(42,436)	43,021	22,094,928
Machinery and equipment	11,327,047	-	(217,609)	569,161	11,678,599
Total capital assets, being depreciated	229,080,484	1,534,628	(284,139)	1,132,417	231,463,390
Less accumulated depreciation					
Water plant:					
Source of supply	(11,348,647)	(906,052)	-	-	(12,254,699)
Plant	(56,660,410)	(1,818,045)	22,617	-	(58,455,838)
Structure	(17,776,983)	(251,792)	-	-	(18,028,775)
Sanitation plant:					
Plant	(3,914,702)	(144,360)	-	-	(4,059,062)
Machinery and equipment	(17,318)	-	-	-	(17,318)
General utility plant					
Building and improvements	(12,886,524)	(523,433)	28,856	-	(13,381,101)
Machinery and equipment	(10,155,096)	(371,889)	217,609	-	(10,309,376)
Total accumulated depreciation	(112,759,680)	(4,015,571)	269,082	-	(116,506,169)
Total capital assets, being depreciated, net	116,320,804	(2,480,943)	(15,057)	1,132,417	114,957,221
Total capital assets, net	\$ 124,525,706	\$ (782,727)	\$ (15,057)	\$ -	\$ 123,727,922

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 7 – Capital Assets (Continued)

Discretely Presented Component Unit – JPA

A summary of changes in capital assets for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Additions	Deletions	Reclassification	Balance June 30, 2020
Capital assets, not depreciated					
Land and land rights	\$ 14,368,150	\$ -	\$ -	\$ -	\$ 14,368,150
Construction in progress	6,110,992	3,191,210	-	-	9,302,202
Total capital assets, not depreciated	20,479,142	3,191,210	-	-	23,670,352
Capital assets, being depreciated					
Sewer and treatment plant	123,688,663	5,880,594	-	-	129,569,257
Compost plant and farm	76,218,777	-	-	-	76,218,777
Recycled water system	34,819,404	-	-	-	34,819,404
Total capital assets, being depreciated	234,726,844	5,880,594	-	-	240,607,438
Less accumulated depreciation					
Sewer and treatment plant	(87,513,966)	(3,118,383)	-	-	(90,632,349)
Compost plant and farm	(51,931,306)	(1,547,389)	-	-	(53,478,695)
Recycled water system	(22,081,123)	(958,686)	-	-	(23,039,809)
Total accumulated depreciation	(161,526,395)	(5,624,458)	-	-	(167,150,853)
Total capital assets, being depreciated, net	73,200,449	256,136	-	-	73,456,585
Total capital assets, net	\$ 93,679,591	\$ 3,447,346	\$ -	\$ -	\$ 97,126,937

A summary of changes in capital assets for the year ended June 30, 2019 is as follows:

	Balance July 1, 2018	Additions	Deletions	Reclassification	Balance June 30, 2019
Capital assets, not depreciated					
Land and land rights	\$ 14,368,150	\$ -	\$ -	\$ -	\$ 14,368,150
Construction in progress	4,954,472	8,229,325	(1,185)	(7,071,620)	6,110,992
Total capital assets, not depreciated	19,322,622	8,229,325	(1,185)	(7,071,620)	20,479,142
Capital assets, being depreciated					
Sewer and treatment plant	121,094,776	-	(41,842)	2,635,729	123,688,663
Compost plant and farm	71,782,886	-	-	4,435,891	76,218,777
Recycled water system	34,819,404	-	-	-	34,819,404
Total capital assets, being depreciated	227,697,066	-	(41,842)	7,071,620	234,726,844
Less accumulated depreciation					
Sewer and treatment plant	(84,624,554)	(2,929,460)	40,048	-	(87,513,966)
Compost plant and farm	(50,115,201)	(1,816,105)	-	-	(51,931,306)
Recycled water system	(21,105,307)	(975,816)	-	-	(22,081,123)
Total accumulated depreciation	(155,845,062)	(5,721,381)	40,048	-	(161,526,395)
Total capital assets, being depreciated, net	71,852,004	(5,721,381)	(1,794)	7,071,620	73,200,449
Total capital assets, net	\$ 91,174,626	\$ 2,507,944	\$ (2,979)	\$ -	\$ 93,679,591

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 8 – Compensated Absences

A summary of changes in compensated absences for the year ended June 30, 2020 is as follows:

Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Due within One Year	Due in More than One Year
\$ 2,125,805	\$ 1,137,777	\$ (905,449)	\$ 2,358,133	\$ 873,343	\$ 1,484,790

A summary of changes in compensated absences for the year ended June 30, 2019 is as follows:

Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due within One Year	Due in More than One Year
\$ 2,152,000	\$ 814,991	\$ (841,186)	\$ 2,125,805	\$ 854,249	\$ 1,271,556

Note 9 – Long-Term Debt

A summary of changes in long-term debt for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Due within One Year	Due in More Than One Year
Direct borrowing:						
2020 Installment purchase agreement	\$ -	\$ 10,100,000	\$ -	\$ 10,100,000	\$ 440,000	\$ 9,660,000
Public offering:						
2009 Sanitation refunding revenue bonds	12,460,000	-	(12,460,000)	-	-	-
Add: unamortized premium	703,551	-	(703,551)	-	-	-
Capital lease	40,304	-	(24,816)	15,488	15,488	-
Total long-term debt	\$ 13,203,855	\$ -	\$ (13,188,367)	\$ 10,115,488	\$ 455,488	\$ 9,660,000

A summary of changes in long-term debt for the year ended June 30, 2019 is as follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due within One Year	Due in More Than One Year
Public offering:						
2009 Sanitation refunding revenue bonds	\$ 14,670,000	\$ -	\$ (2,210,000)	\$ 12,460,000	\$ 2,305,000	\$ 10,155,000
Add: unamortized premium	862,846	-	(159,295)	703,551	-	703,551
Capital lease	63,379	-	(23,075)	40,304	24,815	15,489
Total long-term debt	\$ 15,596,225	\$ -	\$ (2,392,370)	\$ 13,203,855	\$ 2,329,815	\$ 10,874,040

2020 Installment Purchase Agreement

The District entered into an installment purchase agreement as of June 1, 2020 with the Key Government Finance, Inc. totaling \$10,100,00. The purpose of the installment purchase agreement was to finance the acquisition and installation of smart meters and other water system improvements.

The installment purchase agreement has an interest rate of 1.95% and is scheduled to be paid in full on November 1, 2029 and Interest is payable semiannually on May 1 and November 1, beginning November 1, 2020. The installment purchase agreement is subject to prepayment provisions set forth in the installment agreement.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 9 – Long-Term Debt (Continued)

2020 Installment Purchase Agreement (Continued)

Total balance outstanding as of June 30, 2020 was as follows:

	2020
Principal outstanding	\$ 10,100,000
Net amount outstanding	\$ 10,100,000

The annual debt service requirements at June 30, 2020 are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 440,000	\$ 181,718	\$ 621,718
2022	995,000	178,669	1,173,669
2023	1,010,000	159,120	1,169,120
2024	1,030,000	139,230	1,169,230
2025	1,050,000	118,950	1,168,950
2026-2030	5,575,000	276,071	5,851,071
Total	\$ 10,100,000	\$ 1,053,758	\$ 11,153,758

2009 Sanitation Refunding Revenue Bonds

The District issued Sanitation Refunding Revenue Bonds (“2009 Bonds”) dated December 1, 2009, totaling \$29,415,000. The purpose of the 2009 Bonds was to advance refund 1998 Installment Purchase Refunding Revenue Bonds. All sanitation system revenues and all amounts on deposit in the sanitation system revenue fund are irrevocably pledged to the payment of the installment payments as provided in the installment purchase contract; and the sanitation systems revenues will not be used for any other purpose while any of the installment payments remain unpaid.

The 2009 Bonds mature through November 1, 2023, and bear interest at rates ranging from 1.00% to 5.00%. Interest is payable semiannually on May 1 and November 1, beginning May 1, 2010. The 2009 Bonds are subject to optional early redemption provisions. The 2009 Bonds fully mature on November 1, 2023.

The District completed the refunding to reduce its debt service over the next 14 years by approximately \$7,604,000 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of approximately \$4,796,000.

Upon the occurrence of an event of default, which shall constitute a default under the indenture, and in each and every such case during the continuance of such event of default, the trustee or the owners of not less than a majority in aggregate principal amount of 2009 Bonds at the time outstanding shall be entitled, upon notice in writing to the District, to exercise the remedies provided to the Calleguas-Las Virgenes Public Financing Authority in the installment purchase contract, including the right to declare the entire principal amount of the unpaid installment payments and the accrued interest thereon to be due and payable immediately, pursuant to the terms of the installment agreement. Upon declaration of the entire principal amount of the unpaid installment payments and the accrued interest thereon to be due and payable immediately and provided such declarations is not rescinded or annulled, all in accordance with the installment purchase contract, the trustee shall apply all revenues to the payment of the entire principal amount of the 2009 Bonds and the accrued interest with respect thereto, with interest on the overdue 2009 Bonds at the rate or rates of interest or yields-to-maturity applicable to the 2009 Bonds if paid in accordance with their terms.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 9 – Long-Term Debt (Continued)

2009 Sanitation Refunding Revenue Bonds (Continued)

The 2009 Bonds were defeased and paid in full on December 16, 2019.

Total balance outstanding as of June 30, 2019, net of unamortized premium was as follows:

	2019
Principal outstanding	\$ 12,460,000
Add: unamortized premium	703,551
Net bonds outstanding	\$ 13,163,551

Capital Leases

The District entered into various leases agreement for the copiers at interest rates range from 2% to 6.72%. These leases are classified as capital leases and have been recorded at the present value of the future minimum lease payments at the inception date of the leases. The assets acquired through capital leases are included in the District's capital assets in the amount of \$128,377, net of accumulated depreciation in the amount of \$116,882.

Year Ended June 30,	
2021	\$ 15,872
Subtotal	15,872
Less amount representing interest	(384)
Present value of future minimum lease payments	\$ 15,488

Note 10 – Pension Plan – Defined Benefit Plan

The net pension liabilities and the related deferred outflows of resources and deferred inflows of resources at June 30, 2020 and 2019 are as follows:

	2020	2019
Deferred outflows of resources:		
Pension contributions after measurement date	\$ 2,588,931	\$ 2,414,889
Projected earnings on pension plan investments in excess of actual earnings on pension plan investments	-	184,579
Difference between expected and actual experience	1,276,238	-
Changes of assumptions	325,914	1,955,480
Total deferred outflows of resources	\$ 4,191,083	\$ 4,554,948
Net pension liabilities:		
Net pension liabilities	\$ 18,224,826	\$ 16,055,823
Total net pension liabilities	\$ 18,224,826	\$ 16,055,823
Deferred inflows of resources:		
Difference between expected and actual experience	\$ 491,965	\$ 1,574,290
Changes of assumptions	902,898	1,805,795
Actual earnings on pension plan investments in excess of projected earnings on pension plan investments	455,429	-
Total deferred inflows of resources	\$ 1,850,292	\$ 3,380,085

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 10 – Pension Plan – Defined Benefit Plan (Continued)

General Information about the Pension Plan

Plan Description

The District contributes to the California Public Employees’ Retirement System (“CalPERS”), an agent multiple-employer public employee defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute. A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2017 Annual Actuarial Valuation Report. This report and CalPERS’ audited financial statements are publicly available reports that can be obtained at CalPERS’ website under Forms and Publications.

Benefits Provided

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A classic CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least five years of credited service. PEPRAs miscellaneous members become eligible for service retirement upon attainment of age 62 with at least five years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 or 12 consecutive months' full-time equivalent monthly pay. Retirement benefits for classic miscellaneous employees are calculated as 2% of the average final 12 months compensation. Retirement benefits for PEPRAs miscellaneous employees are calculated as 2% of the average final 36 months compensation.

Participant is eligible for non-industrial disability retirement if becomes disabled and has at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8 percent of final compensation, multiplied by service. Industrial disability benefits are not offered. Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Benefit terms provide for annual cost-of-living adjustments to each employee’s retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 3 percent.

Employees Covered by Benefit Terms

At June 30, 2018 and 2017 valuation date, the members covered by the benefit terms are as follows:

	2018	2017
<u>Employees covered by benefit terms</u>		
Active employees	114	111
Transferred and terminated employees	73	74
Retired employees and beneficiaries	150	141
Total	337	326

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 10 – Pension Plan – Defined Benefit Plan (Continued)

General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law (“PERL”) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement periods ended June 30, 2019 and 2018, the employees’ contribution rates were 6.935% and 6.958% of annual pay, and the employer’s contribution rates were 9.459% and 8.845% of employee annual payroll, respectively.

Net Pension Liability

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2019, the total pension liability was determined by rolling forward the June 30, 2018 total pension liability. The June 30, 2019 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15%
Mortality Rate Table	Derived using CalPERS’ Membership Data for all Funds. The mortality table used was developed based on CalPERS’ specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS’ website under Forms and Publications.

For the measurement period ended June 30, 2018, the total pension liability was determined by rolling forward the June 30, 2017 total pension liability. The June 30, 2018 total pension liability was based on the following actuarial methods and assumptions:

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 10 – Pension Plan – Defined Benefit Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

All other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Discount Rate

The discount rate used to measure the June 30, 2019 and 2018 total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees' Retirement Fund ("PERF"). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 10 – Pension Plan – Defined Benefit Plan (Continued)

Net Pension Liability (Continued)

Discount Rate (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2018.

Asset Class ¹	New Strategic Allocation	Real Return Years 1 - 10 ²	Real Return Years 11+ ³
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	<u>100.00%</u>		

¹ In the CalPERS's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

² An expected inflation of 2.0% used

³ An expected inflation of 2.92% used

Changes in the Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period of July 1, 2018 to June 30, 2019.

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2018 (Valuation Date)	\$ 95,934,534	\$ 79,878,711	\$ 16,055,823
Changes Recognized for the Measurement Period:			
Service cost	1,783,579	-	1,783,579
Interest on the total pension liability	6,894,754	-	6,894,754
Changes of benefit terms	-	-	-
Difference between expected and actual experience	1,883,971	-	1,883,971
Changes of assumptions	-	-	-
Net plan to plan resource movement	-	-	-
Contributions from the employer	-	2,414,889	(2,414,889)
Contributions from employees	-	766,262	(766,262)
Net investment income, net of administrative expense	-	5,268,968	(5,268,968)
Benefit payments, including refunds of employee contributions	(4,560,334)	(4,560,334)	-
Administrative expense	-	(57,003)	57,003
Other miscellaneous income (expense)	-	185	(185)
Net Changes during July 1, 2018 to June 30, 2019	<u>6,001,970</u>	<u>3,832,967</u>	<u>2,169,003</u>
Balance at June 30, 2019 (Measurement Date)	<u>\$ 101,936,504</u>	<u>\$ 83,711,678</u>	<u>\$ 18,224,826</u>

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 10 – Pension Plan – Defined Benefit Plan (Continued)

Changes in the Net Pension Liability (Continued)

The following table shows the changes in net pension liability recognized over the measurement period of July 1, 2017 to June 30, 2018.

	Increase (Decrease)		
	Total Pension	Plan Fiduciary Net	Net Pension
	Liability	Position	Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2017 (Valuation Date)	\$ 95,765,371	\$ 75,272,016	\$ 20,493,355
Changes Recognized for the Measurement Period:			
Service cost	1,744,796	-	1,744,796
Interest on the total pension liability	6,486,599	-	6,486,599
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(1,061,287)	-	(1,061,287)
Changes of assumptions	(2,708,692)	-	(2,708,692)
Net plan to plan resource movement	-	(185)	185
Contributions from the employer	-	2,100,676	(2,100,676)
Contributions from employees	-	815,450	(815,450)
Net investment income, net of administrative expense	-	6,323,046	(6,323,046)
Benefit payments, including refunds of employee contributions	(4,292,253)	(4,292,253)	-
Administrative expense	-	(117,295)	117,295
Other miscellaneous income (expense)	-	(222,744)	222,744
Net Changes during July 1, 2017 to June 30, 2018	<u>169,163</u>	<u>4,606,695</u>	<u>(4,437,532)</u>
Balance at June 30, 2018 (Measurement Date)	<u>\$ 95,934,534</u>	<u>\$ 79,878,711</u>	<u>\$ 16,055,823</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1%	Current Discount	Discount Rate + 1%
	(6.15%)	Rate (7.15%)	(8.15%)
June 30, 2019 Measurement Date	\$ 31,051,615	\$ 18,224,826	\$ 7,515,795

	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1%	Current Discount	Discount Rate + 1%
	(6.15%)	Rate (7.15%)	(8.15%)
June 30, 2018 Measurement Date	\$ 28,268,898	\$ 16,055,823	\$ 5,867,115

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 10 – Pension Plan – Defined Benefit Plan (Continued)

Changes in the Net Pension Liability (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the plan’s fiduciary net position is available in the separately issued CalPERS financial report.

For the measurement periods ended June 30, 2019 and 2018, the District incurred a pension expense of \$832,882 and \$1,827,392, respectively.

As of measurement dates of June 30, 2019 and 2018, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

	2019		2018	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Pension contribution made after the measurement period	\$ 2,588,931	\$ -	\$ 2,414,889	\$ -
Difference between expected and actual experience	1,276,238	(491,965)	-	(1,574,290)
Changes of assumptions	325,914	(902,898)	1,955,480	(1,805,795)
Net difference between projected and actual earning on pension plan investments	-	(455,429)	184,579	-
Total	\$ 4,191,083	\$ (1,850,292)	\$ 4,554,948	\$ (3,380,085)

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

\$2,588,931 and \$2,414,889 were reported as deferred outflows of resources related to pension resulting from the District’s contributions subsequent to the measurement date during the year ended June 30, 2019 and 2018, respectively, was recognized as a reduction of the net pension liability in the years ended June 30, 2019 and 2018 respectively. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

2020	
Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ (170,932)
2022	(88,405)
2023	(65,249)
2024	76,446
Total	\$ (248,140)

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 11 – Other Postemployment Benefits

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Continued)

	2019	
Year Ended June 30,	Deferred Outflows/(Inflows) of Resources	
2020	\$	590,136
2021		(855,111)
2022		(772,584)
2023		(202,467)
Total	\$	(1,240,026)

Aggregate net OPEB liabilities and deferred outflows of resources and deferred inflows of resources are reported in the accompanying Statement of Net Position as follows:

	2020		2019	
Deferred outflows of resources:				
OPEB contribution after measurement date	\$	3,038,663	\$	2,695,215
Changes of assumptions		616,113		762,807
Total deferred outflows of resources	\$	3,654,776	\$	3,458,022
Net OPEB liabilities:				
Net OPEB liabilities	\$	18,003,904	\$	19,301,046
Total net OPEB liabilities	\$	18,003,904	\$	19,301,046
Deferred inflows of resources:				
Difference between expected and actual experience	\$	121,261	\$	150,132
Difference between projected and actual earnings		171,265		105,890
Total deferred inflows of resources	\$	292,526	\$	256,022

General Information about the OPEB Plan

Plan Description

The District contributes to a multiple employer defined benefit plan to provide post-employment medical benefits. Specifically, the District provides postretirement medical benefits to all employees who retire from the District. The level of benefit and vesting time varies based on the entry date and employee bargaining unit. Benefits range from 100% coverage for employee plus one dependent after five years of service to 75% of the lowest cost plan for employee only after ten years of service. The plan does not provide a publicly available financial report.

The District has elected to join the *California Employers' Retiree Benefit Trust* (the "Trust") in accordance with GASB Statement No. 75, which provides a means to fund the annual OPEB costs, referred to as the *Actuarially Determined Contribution* (ADC). The ADC includes the normal cost (current accrual for benefits being earned) plus an amortization of the unfunded accrued liability or net OPEB liability over 15 years on level-percentage of pay basis. The ADC for fiscal year ended 2019 and 2018 was \$1,647,145 and \$1,364,910, respectively.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 11 – Other Postemployment Benefits (Continued)

General Information about the OPEB Plan (Continued)

Eligibility

Employees of the District are eligible for retiree health benefits if they retire from the District and commence pension benefits under PERS (typically on or after age 50 with at least five years of PERS eligible service). Membership in the plan consisted of the following at June 30, 2019 and 2018, the date of the latest actuarial valuations, respectively.

	2019	2018
Active employees	109	109
Retired employees and beneficiaries	87	87
Total	196	196

Net OPEB Liability

Actuarial Assumptions

The net OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.00%
Inflation	3.00%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.00%
Mortality Rate Table	2014 CalPERS Active Mortality for Miscellaneous Employees
Retirement Rates	Hired before 2013: 2014 CalPERS 2.0% @55 Rates for Miscellaneous Employees. Hired after 2013: 2014 CalPERS Retirement Rates for Miscellaneous Employees 2% @60 adjusted to minimum retirement age of 52

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2017 to June 30, 2018.

The net OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.00%
Inflation	3.00%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.00%
Mortality Rate Table	2014 CalPERS Active Mortality for Miscellaneous Employees
Retirement Rates	Hired before 2013: 2014 CalPERS 2.0% @55 Rates for Miscellaneous Employees. Hired after 2013: 2014 CalPERS Retirement Rates for Miscellaneous Employees 2% @60 adjusted to minimum retirement age of 52

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2016 to June 30, 2017.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 11 – Other Postemployment Benefits (Continued)

Net OPEB Liability (Continued)

Discount Rate

The discount rate used to measure the net OPEB liability was 6.0%. This discount rate assumes the District continues to fully fund for its retiree health benefits through the California Employers' Retiree Benefit Trust (CERBT) under its investment allocation strategy 1. The rate reflects the CERBT published median interest rate for strategy 1 of 7.28% with an additional margin for adverse deviation.

The tables below reflect long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Measurement date June 30, 2019:

Asset Class	Percentage of Portfolio	Real Return ¹
Global ex-U.S. Equity	24.00%	5.500%
U.S. Fixed	39.00%	1.500%
Treasury Inflation Protected Securities (TIPS)	26.00%	1.200%
Real Estate	8.00%	3.700%
Commodities	3.00%	0.600%
	<u>100.00%</u>	

Measurement date June 30, 2018:

Asset Class	Percentage of Portfolio	Real Return ¹
Global ex-U.S. Equity	24.00%	5.500%
U.S. Fixed	39.00%	1.500%
Treasury Inflation Protected Securities (TIPS)	26.00%	1.200%
Real Estate	8.00%	3.700%
Commodities	3.00%	0.600%
	<u>100.00%</u>	

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 11 – Other Postemployment Benefits (Continued)

Change in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2018 (Valuation Date)	\$ 25,713,197	\$ 6,412,151	\$ 19,301,046
Changes Recognized for the Measurement Period:			
Service cost	722,811	-	722,811
Interest on the total OPEB liability	1,494,153	-	1,494,153
Changes of benefit terms	-	-	-
Difference between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions from the employer	-	2,975,568	(2,975,568)
Contributions from employees	-	-	-
Net investment income, net of administrative expense	-	544,469	(544,469)
Benefit payments, including refunds of employee contributions	(1,645,263)	(1,645,263)	-
Administrative expense	-	(5,931)	5,931
Net Changes during July 1, 2018 to June 30, 2019	571,701	1,868,843	(1,297,142)
Balance at June 30, 2019 (Measurement Date)	\$ 26,284,898	\$ 8,280,994	\$ 18,003,904

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate 1-percentage point lower (5.00%) or 1-percentage point higher (7.00%) than the current discount rate:

	Plan's OPEB Liability/(Asset)		
	Discount Rate - 1% (5.00%)	Current Discount Rate (6.00%)	Discount Rate + 1% (7.00%)
June 30, 2019 Measurement Date	\$ 20,925,835	\$ 18,003,904	\$ 15,517,318

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	Plan's OPEB Liability/(Asset)		
	Healthcare Trend - 1% (5.00%)	Healthcare Cost Trend rate Rate (6.00%)	Healthcare Trend + 1% (7.00%)
June 30, 2018 Measurement Date	\$ 1,500,810	\$ 18,003,904	\$ 21,595,796

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 11 – Other Postemployment Benefits (Continued)

Change in the Net OPEB Liability (Continued)

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2017 (Valuation Date)	\$ 24,540,649	\$ 5,357,553	\$ 19,183,096
Changes Recognized for the Measurement Period:			
Service cost	650,429	-	650,429
Interest on the total OPEB liability	1,424,176	-	1,424,176
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(179,003)	-	(179,003)
Changes of assumptions	909,501	-	909,501
Contributions from the employer	-	2,216,227	(2,216,227)
Contributions from employees	-	-	-
Net investment income, net of administrative expense	-	470,926	(470,926)
Benefit payments, including refunds of employee contributions	(1,632,555)	(1,632,555)	-
Administrative expense	-	-	-
Net Changes during July 1, 2017 to June 30, 2018	1,172,548	1,054,598	117,950
Balance at June 30, 2018 (Measurement Date)	\$ 25,713,197	\$ 6,412,151	\$ 19,301,046

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate 1-percentage point lower (5.00%) or 1-percentage point higher (7.00%) than the current discount rate:

	Plan's OPEB Liability/(Asset)		
	Discount Rate - 1% (5.00%)	Current Discount Rate (6.00%)	Discount Rate + 1% (7.00%)
June 30, 2018 Measurement Date	\$ 22,174,034	\$ 19,301,046	\$ 16,859,801

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	Plan's OPEB Liability/(Asset)		
	Healthcare Trend - 1% (5.00%)	Healthcare Cost Trend rate Rate (6.00%)	Healthcare Trend + 1% (7.00%)
June 30, 2018 Measurement Date	\$ 16,560,576	\$ 19,301,046	\$ 22,573,254

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 11 – Other Postemployment Benefits (Continued)

OPEB Liabilities, OPEB Expense and Deferred Outflows/Inflows of Resources to OPEB

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, change in Total OPEB Liability (“TOL”) due to plan changes; all adjusted for deferred inflows and outflows. The District determined that it was not reasonable to rerun prior valuations under GASB 75. Therefore, we used the transition approach provided in GASB 75, Paragraph 244 where in circumstances in which OPEB is provided through OPEB plans that are not administered through trusts, no other beginning balances for deferred outflows of resources and deferred inflows of resources related to OPEB should be reported. If restatement of all prior periods presented is not practical, the cumulative effect, if any, of applying this Statement should be reported as a restatement of beginning net position (or fund balance or fund net position, as applicable) for the earliest period restated. That means that there are no deferred inflows/outflows in the first year (with the possible exception of contributions after the measurement date). The OPEB expense shown below is considered to be preliminary because there can be employer specific deferred items (e.g., contributions made after the measurement date, and active employee contributions toward the OPEB plan).

Certain types of TOL changes are subject to deferral, as are investment gains/losses. To qualify for deferral, gains and losses must be based on GASB 74/75 compliant valuations. Since the District’s prior valuation was performed in accordance with GASB 43/45, it is not practical to calculate compliant deferred outflows and inflows as stated in GASB 75 Appendix E, Paragraph 244. Therefore, valuation-based deferred items will not begin until the next valuation. However, there could be employer-specific deferred items that need to be reflected, as mentioned earlier.

For the year ended June 30, 2020 and 2019, the City recognized OPEB expense of \$867,823 and \$867,823, respectively, for the District Plan. At June 30, 2020 the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>2020</u>		<u>2019</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contribution made after the measurement period	\$ 3,038,663	\$ -	\$ 2,695,215	\$ -
Difference between expected and actual experience	-	(121,261)	-	(150,132)
Changes of assumptions	616,113	-	762,807	-
Net difference between projected and actual earnings on OPEB plan investments	-	(171,265)	-	(105,890)
Total	<u>\$ 3,654,776</u>	<u>\$ (292,526)</u>	<u>\$ 3,458,022</u>	<u>\$ (256,022)</u>

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 11 – Other Postemployment Benefits (Continued)

OPEB Liabilities, OPEB Expense and Deferred Outflows/Inflows of Resources to OPEB (Continued)

The \$3,038,663 and \$2,695,215 reported as deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date during the year ended June 30, 2020 and 2019, respectively will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021 and 2020, respectively. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in future expenses as follows:

2020		2019	
Year Ended June 30,	Deferred Outflows/(Inflows) of Resources	Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ 68,389	2020	\$ 91,351
2022	68,389	2021	91,351
2023	68,389	2022	91,351
2024	94,860	2023	91,351
2025	23,560	2024	117,823
Thereafter	-	Thereafter	23,558
Total	\$ 323,587	Total	\$ 506,785

Note 12 – Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Designations of unrestricted net position represent the District management's intentions for the use of resources. The net position amounts were as follows:

Restricted Net Position:

	2020	2019
	Debt Service	Debt Service
Restricted Assets:		
Restricted cash and investments	\$ 19,414	\$ 2,801,720
Restricted receivables		
Interest	-	16,988
Total restricted assets	19,414	2,818,708
Current Liabilities Payable from Restricted Assets:		
Interest payable	-	(84,679)
Total current liabilities payable from restricted assets	-	(84,679)
Total restricted net position	\$ 19,414	\$ 2,734,029

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 12 – Net Position (Continued)

As of June 30, 2020, and 2019, the net position for the District consisted of the following:

	<u>2020</u>		<u>2019</u>	
	<u>Primary Government</u>	<u>Discretely Presented Component Unit - JPA</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit - JPA</u>
Net investment in capital assets:				
Capital assets,				
net of accumulated depreciation	\$ 121,812,354	\$ 97,126,937	\$ 123,727,922	\$ 93,679,591
Less:				
Capital lease obligations	(15,488)	-	(40,303)	-
2009 Sanitation refunding revenue bond, net	-	-	(12,458,681)	-
2020 Installment purchase agreement	(10,100,000)	-	-	-
Total net investment in capital assets	<u>111,696,866</u>	<u>97,126,937</u>	<u>111,228,938</u>	<u>93,679,591</u>
Restricted for:				
Debt service	19,414	-	2,734,029	-
Total restricted	<u>19,414</u>	<u>-</u>	<u>2,734,029</u>	<u>-</u>
Unrestricted:				
Designated for:				
Investment in JPA	66,419,847	-	64,137,736	-
Rate stabilization	8,000,000	-	8,000,000	-
Insurance	7,953,180	-	7,560,087	-
Operating emergencies	14,388,563	-	10,948,870	-
Pure water	15,000,000	-	15,000,000	-
Undesignated	28,733,454	(3,819)	14,411,447	-
Total unrestricted	<u>140,495,044</u>	<u>(3,819)</u>	<u>120,058,140</u>	<u>-</u>
Total net position	<u>\$ 252,211,324</u>	<u>\$ 97,123,118</u>	<u>\$ 234,021,107</u>	<u>\$ 93,679,591</u>

Note 13 – Risk Management

The District retained Tolman & Wiker Insurance Services, LLC, for general liability, property, inverse condemnation, auto and physical damage. In addition, reinsurance support for the program is provided by Swiss Reinsurance of America and Travelers Reinsurance. The coverage for the general liability provides \$11 million per occurrence and \$61 million in the aggregate with a \$50,000 self-insured retention limit per occurrence. The coverage for the property provides \$61 million of coverage with a deductible of \$50,000 per occurrence. The District paid premiums of \$987,146 for the year ended June 30, 2020.

Effective August 1, 2012, the District retained the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/APIA) for its workers' compensation insurance coverage. The District paid premiums of \$216,049 and \$272,048 the year ended June 30, 2020 and 2019, respectively.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 14 – Construction and Other Significant Commitments

Lawsuits

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the option of the District’s legal counsel and the District’s management that resolution of these matters will not have a material adverse effect on the financial condition of the District.

Contract Commitments

As of June 30, 2020, the District had 5 material construction commitments evidenced by contractual commitments with contractors in the amount of \$15,849,333.

Project Name	Contractual Commitment
AMR / AMI	\$ 9,578,581
LV - Calleguas Interconnection	4,683,271
Various Construction Projects	1,587,481
	<u>\$ 15,849,333</u>

As of June 30, 2020, the JPA had thirteen material construction commitments evidenced by contractual commitments with contractors in the amount of \$12,565,438.

Project Name	Contractual Commitment
Pure Water Project Demonstration	\$ 6,867,000
SCADA Upgrade for Tapia	2,003,277
Rancho Digester Rehabilitation	1,344,000
Various Construction Projects	2,351,161
	<u>\$ 12,565,438</u>

As of June 30, 2019, the District had one material construction commitments evidenced by contractual commitments with contractors in the amount of \$462,062.

Project Name	Contractual Commitment
Weather Based Irrigated Controllers	\$ 462,062
	<u>\$ 462,062</u>

As of June 30, 2019, the JPA had four material construction commitments evidenced by contractual commitments with contractors in the amount of \$939,014.

Project Name	Contractual Commitment
Pure Water Project Demonstration	\$ 939,014
	<u>\$ 939,014</u>

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 14 – Construction and Other Significant Commitments (Continued)

COVID-19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. However, the related financial impact on the District and the duration cannot be estimated at this time.

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)



Las Virgenes Municipal Water District
Required Supplementary Information (Unaudited)
Schedule of Changes in Net Pension Liability and Related Ratios
For the Years Ended June 30, 2020 and 2019

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")

Measurement period	2018-19 ¹	2017-18 ¹	2016-17	2015-16	2014-15	2013-14
Total pension liability						
Service cost	\$1,783,579	\$1,744,796	\$1,813,978	\$ 1,511,819	\$ 1,593,701	\$ 1,694,463
Interest	6,894,754	6,486,599	6,456,858	6,362,749	6,129,355	6,040,285
Differences between expected and actual experience	1,883,971	(1,061,287)	(2,211,229)	(600,876)	(2,996,239)	-
Changes of assumptions	-	(2,708,692)	5,214,612	-	(1,492,369)	-
Benefit payments, including refunds of employee contributions	(4,560,334)	(4,292,253)	(3,808,359)	(3,984,639)	(4,076,072)	(3,145,116)
Net change in total pension liability	6,001,970	169,163	7,465,860	3,289,053	(841,624)	4,589,632
Total pension liability - beginning	95,934,534	95,765,371	88,299,511	85,010,458	85,852,082	81,262,450
Total pension liability - ending (a)	<u>\$ 101,936,504</u>	<u>\$ 95,934,534</u>	<u>\$ 95,765,371</u>	<u>\$ 88,299,511</u>	<u>\$ 85,010,458</u>	<u>\$ 85,852,082</u>
Pension fiduciary net position						
Contributions - employer	\$ 2,414,889	\$ 2,100,676	\$ 1,992,743	\$ 1,888,232	\$ 1,701,878	\$ 1,780,006
Contributions - employee	766,262	815,450	741,264	694,766	700,118	919,090
Net investment income ²	5,268,968	6,323,046	7,711,377	341,006	1,610,606	10,570,584
Benefit payments, including refunds of employee contributions	(4,560,334)	(4,292,253)	(3,808,359)	(3,984,639)	(4,076,072)	(3,145,116)
Other	(56,818)	(340,224)	(101,485)	(42,564)	(78,615)	-
Net change in plan fiduciary net position	3,832,967	4,606,695	6,535,540	(1,103,199)	(142,085)	10,124,564
Plan fiduciary net position - beginning	79,878,711	75,272,016	68,736,476	69,839,675	69,981,760	59,857,196
Plan fiduciary net position - ending (b)	<u>\$ 83,711,678</u>	<u>\$ 79,878,711</u>	<u>\$ 75,272,016</u>	<u>\$ 68,736,476</u>	<u>\$ 69,839,675</u>	<u>\$ 69,981,760</u>
District's net pension liability - ending (a) - (b)	<u>\$ 18,224,826</u>	<u>\$ 16,055,823</u>	<u>\$ 20,493,355</u>	<u>\$ 19,563,035</u>	<u>\$ 15,170,783</u>	<u>\$ 15,870,322</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>82.12%</u>	<u>83.26%</u>	<u>78.60%</u>	<u>77.84%</u>	<u>82.15%</u>	<u>81.51%</u>
Covered payroll	<u>\$ 10,718,623</u>	<u>\$ 10,448,503</u>	<u>\$ 10,538,421</u>	<u>\$ 9,882,462</u>	<u>\$ 10,333,277</u>	<u>\$ 10,635,596</u>
District's net pension liability as a percentage of covered payroll	<u>170.03%</u>	<u>153.67%</u>	<u>194.46%</u>	<u>197.96%</u>	<u>146.81%</u>	<u>149.22%</u>

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

² Net of administrative expenses in 2013-14.

Notes to Schedule:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2015 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of Assumptions: In 2017, amounts reported reflect an adjustment of the discount rate from 7.65 percent (net of administrative expense) to 7.15 percent (without a reduction for pension plan administrative expense). In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amounts reported were based on the 7.5 percent discount rate.

**Las Virgenes Municipal Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions
For the Years Ended June 30, 2020 and 2019**

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")

	2019-20 ¹	2018-19 ¹	2017-18 ¹	2016-17 ¹	2015-16	2014-15	2013-14
Actuarially determined contribution	\$ 2,588,931	\$ 2,414,889	\$ 2,100,676	\$ 1,992,743	\$ 1,888,232	\$ 1,701,878	\$ 1,780,006
Contributions in relation to the actuarially determined contribution	(2,588,931)	(2,414,889)	(2,100,676)	(1,992,743)	(1,888,232)	(1,701,878)	(1,780,006)
Contribution deficiency (excess)	-	-	-	-	-	-	-
Covered payroll ²	\$ 11,040,182	\$ 10,718,623	\$ 10,448,503	\$ 10,538,421	\$ 9,882,462	\$ 10,333,277	\$ 10,635,596
Contributions as a percentage of covered-employee payroll ²	23.45%	22.53%	20.11%	18.91%	19.11%	16.47%	16.74%

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

² Payroll from 2018-19 in the amount of \$10,718,623 was assumed to increase by the 3.00 percent payroll growth assumption.

Notes to Schedule:

Valuation date:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2019-20 were from the June 30, 2017 public agency valuations.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll
Remaining amortization period	20 years
Asset valuation method	Market Value of Assets
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment rate of return	7.15%, net of pension plan investment expense, including inflation
Retirement age	The probabilities of retirement are based on a CalPERS Experience study for the period from 1997 to 2011.
Mortality	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

Las Virgenes Municipal Water District
Required Supplementary Information (Unaudited)
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Years Ended June 30, 2020 and 2019

Measurement period	2018-19 ¹	2017-18 ¹	2016-17 ¹
Total OPEB liability			
Service cost	\$ 722,811	\$ 650,429	\$ 174,032
Interest	1,494,153	1,424,176	1,412,981
Changes of benefit terms	-	-	-
Differences between expected and actual experience	-	(179,003)	-
Changes of assumptions	-	909,501	-
Benefit payments, including refunds of employee contributions	(1,645,263)	(1,632,555)	(1,022,844)
Net change in total OPEB liability	571,701	1,172,548	564,169
Total OPEB liability - beginning	25,713,197	24,540,649	23,976,480
Total OPEB liability - ending (a)	<u>\$ 26,284,898</u>	<u>\$ 25,713,197</u>	<u>\$ 24,540,649</u>
OPEB fiduciary net position			
Contributions - employer	\$ 2,975,568	\$ 2,216,227	\$ 1,657,742
Contributions - employee	-	-	-
Net investment income ²	544,469	470,926	472,252
Benefit payments, including refunds of employee contributions	(1,645,263)	(1,632,555)	(1,022,844)
Other	(5,931)	-	(3,938)
Net change in plan fiduciary net position	1,868,843	1,054,598	1,103,212
Plan fiduciary net position - beginning	6,412,151	5,357,553	4,254,341
Plan fiduciary net position - ending (b)	<u>\$ 8,280,994</u>	<u>\$ 6,412,151</u>	<u>\$ 5,357,553</u>
District's net OPEB liability - ending (a) - (b)	<u>\$ 18,003,904</u>	<u>\$ 19,301,046</u>	<u>\$ 19,183,096</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>31.50%</u>	<u>24.94%</u>	<u>21.83%</u>
Covered payroll	<u>\$ 11,460,768</u>	<u>\$ 10,687,095</u>	<u>\$ 10,031,195</u>
District's net OPEB liability as a percentage of covered payroll	<u>157.09%</u>	<u>180.60%</u>	<u>191.23%</u>

¹ Ten year historical information is not available.

Las Virgenes Municipal Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions - OPEB
For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined employer contribution	\$ 3,038,663	\$ 2,216,227	\$ 1,657,743
Actual employer contribution	<u>(3,038,663)</u>	<u>(2,216,227)</u>	<u>(1,657,743)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 11,460,768	\$ 10,687,095	\$ 10,031,195
Contributions as a percentage of covered-employee payroll	26.51%	20.74%	16.53%

Las Virgenes Municipal Water District
Index to Statistical Section
June 30, 2020

This part of the Las Virgenes Municipal Water District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial states, note disclosures, and required supplementary information say about the District's overall financial health.

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<u>Revenue Capacity</u> - These schedule contain information to help the reader assess the District's most significant revenue source.	
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6. Property Tax Levies, Special Assessment and Collections	73
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<u>Demographic and Economic Information</u> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	
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Note: The District has no governmental funds; therefore, does not present information about changes in fund balances. Also, the District has no legal debt limitations.

Schedule 1
Las Virgenes Municipal Water District
Net Position
Last Ten Fiscal Years (accrual basis of accounting)
(in thousands of dollars)

		Fiscal Year				
		2011	2012	2013	2014	2015
Business-type Activities						
Net investment in capital assets	64	\$ 79,319	\$ 83,425	\$ 82,870	\$ 90,476	\$ 100,170
Restrict	66					
Debt service		2,581	2,588	2,595	2,608	2,617
Capital projects		7,645	5,935	4,614	1,498	1,264
Total restricted		<u>10,226</u>	<u>8,523</u>	<u>7,208</u>	<u>4,106</u>	<u>3,881</u>
Unrestricted	69	<u>140,373</u>	<u>137,785</u>	<u>140,793</u>	<u>139,671</u>	<u>110,269</u>
	72					
Total Net Position		<u>\$ 229,918</u>	<u>\$ 229,733</u>	<u>\$ 230,871</u>	<u>\$ 234,253</u>	<u>\$ 214,320</u>

Schedule 1
Las Virgenes Municipal Water District
Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)
(in thousands of dollars)

	Fiscal Year				
	2016	2017	2018	2019	2020
Business-type Activities					
Net investment in capital assets	\$ 101,272	\$ 108,930	\$ 109,815	\$ 111,254	\$ 111,697
Restricted:					
Debt service	2,634	2,654	2,683	2,734	19,414
Capital projects	-	-	-	-	-
Total restricted	<u>2,634</u>	<u>2,654</u>	<u>2,683</u>	<u>2,734</u>	<u>19,414</u>
Unrestricted	<u>111,195</u>	<u>110,928</u>	<u>110,014</u>	<u>120,033</u>	<u>140,495</u>
Total Net Position	<u>\$ 215,101</u>	<u>\$ 222,512</u>	<u>\$ 222,512</u>	<u>\$ 234,021</u>	<u>\$ 271,606</u>

Schedule 2
Las Virgenes Municipal Water District
Changes in Net Position
Last Ten Fiscal Years (accrual basis of accounting)
(in thousands of dollars)

		Fiscal Year				
		2011	2,012	2013	2014	2015
Expenses						
Water		\$ 31,556	\$ 35,972	\$ 38,468	\$ 42,270	\$ 42,497
Sanitat	64	15,727	14,894	15,022	15,421	15,412
	66					
Total Operating Expenses		47,283	50,866	53,490	57,691	57,909
Program Revenues						
Water	69	26,974	31,205	35,637	41,177	37,547
Sanitation		16,402	16,394	16,588	16,552	16,726
Capita	72	859	1,569	2,168	1,540	990
Other		278	749	842	951	1,911
Total Program Revenues		44,513	49,917	55,235	60,220	57,174
Net (Expense)/Revenue		(2,770)	(950)	1,745	2,529	(735)
General Revenues and Other Changes in Net Assets						
Taxes and penalties		879	884	888	892	904
Investment earnings		890	747	610	496	477
Miscellaneous(includes JPA)		219	(828)	(1,655)	(536)	(953)
Total General Revenues		1,988	804	(157)	852	428
Changes in Net Assets		\$ (782)	\$ (146)	\$ 1,587	\$ 3,381	\$ (307)
(Business-type activities)						

Schedule 2
Las Virgenes Municipal Water District
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)
(in thousands of dollars)

	Fiscal Year				
	2016	2017	2018	2019	2020
Expenses					
Water	\$ 38,940	\$ 38,857	\$ 37,294	\$ 37,835	\$ 38,637
Sanitation(includes JPA)	15,115	14,859	15,594	15,994	16,189
Total Operating Expenses	54,055	53,716	52,888	53,829	54,826
Program Revenues					
Water	34,019	39,962	46,250	44,316	45,511
Sanitation	17,050	18,614	18,818	18,923	18,836
Capital contributions	377	620	2,566	3,900	1,419
Other	1,960	1,219	1,649	1,735	3,072
Total Program Revenues	53,406	60,415	69,283	68,874	68,838
Net (Expense)/Revenue	(649)	6,699	16,395	15,045	14,012
General Revenues and Other Changes in Net Assets					
Taxes and penalties	926	953	945	984	915
Investment earnings	574	254	452	3,096	3,158
Miscellaneous(includes JPA)	(70)	(495)	(3,898)	(3,447)	105
Total General Revenues	1,430	712	(2,501)	633	4,178
Changes in Net Assets (Business-type activities)	\$ 781	\$ 7,411	\$ 13,894	\$ 15,678	\$ 18,190



Schedule 3
Las Virgenes Municipal Water District
Revenue Base
Last Ten Fiscal Years

Potable Water					
Fiscal Year	Operating Revenue in thousand \$	Number of Customers			Total
		Residential	Commercial	Irrigation	
2011	23,220	19,184	802	254	20,240
2012	26,754	18,799	814	241	19,854
2013	30,472	18,806	818	255	19,879
2014	35,402	18,820	820	253	19,893
2015	34,306	18,853	825	257	19,935
2016	29,417	18,873	825	255	19,953
2017	35,146	18,881	832	257	19,970
2018	40,502	19,053	874	287	20,214
2019	40,713	18,745	836	266	19,847
2020	45,511	18,863	845	279	19,987

Sanitation				
Fiscal Year	Operating Revenue in thousand \$	Number of Customers		Total
		Residential	Commercial	
2011	16,402	16,050	690	16,740
2012	16,394	16,093	699	16,792
2013	16,588	16,100	702	16,802
2014	16,552	16,113	704	16,817
2015	16,726	16,133	712	16,845
2016	17,050	16,157	711	16,868
2017	18,614	16,202	715	16,917
2018	18,818	16,328	749	17,077
2019	18,923	16,171	724	16,895
2020	18,836	16,323	734	17,057

Schedule 4
Las Virgenes Municipal Water District
Revenue Rates
Last Ten Fiscal Years

NOTE: Effective January 1, 2016, the District implemented a new water budget based rate structure. "-" indicates no rate established

Potable Water Rates for Residential and Commercial Customers:

Readiness to Serve Charge

Meter Size									Monthly	Monthly
	7/1/2010	7/1/2011	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020
3/4"	\$ 26.35	\$ 27.40	\$ 28.77	\$ 30.21	\$ 31.73	\$ 18.30	\$ 21.73	\$ 25.43	\$ 29.42	\$ 33.72
1"	38.80	40.35	42.37	44.49	46.72	29.47	35.14	41.25	47.87	54.97
1-1/2"	69.91	72.71	76.35	80.17	84.18	57.39	68.65	80.80	90.95	108.07
2"	107.00	112.00	117.60	123.48	129.66	90.89	108.86	128.26	149.25	171.8
3"	207.00	215.00	225.75	237.04	248.90	196.97	236.20	278.55	324.37	373.61
4"	319.00	332.00	348.60	366.03	384.34	353.30	423.85	500.02	582.48	671.00
6"	630.00	655.00	675.75	722.14	758.25	894.89	1,073.94	1,267.29	1,476.47	1,701.28
8"	1,003.00	1,044.00	1,096.20	1,151.01	1,208.57	1,564.89	1,878.17	2,216.48	2,582.49	2,975.84
10"	1,439.00	1,497.00	1,571.85	1,650.45	1,732.98	2,346.55	2,816.44	3,323.86	3,872.84	4,462.83

Volume Charges (per 100 cubic feet of water use)

	2011-2012	1/1/2012	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020
Tier 1	\$1.58 - \$1.71	\$ 1.78	\$ 1.98	\$ 2.19	\$ 2.31	\$ 2.36	\$ 2.46	\$ 2.59	\$ 2.71	\$ 2.85
Tier 2	\$1.93 - \$2.08	2.15	2.37	2.60	2.80	3.18	3.24	3.32	3.41	3.50
Tier 3	\$2.77 - \$2.95	3.02	3.29	3.56	3.81	3.96	4.00	4.06	4.16	4.20
Tier 4	\$4.05 - \$4.28	4.35	4.68	5.02	5.34	4.98	5.02	5.08	5.14	5.22
Tier 1 End(Hcf)	16.00	16.00	16.00	16.00	16.00	varies	varies	varies	varies	varies
Tier 2 End(Hcf)	67.00	67.00	67.00	67.00	67.00	by water	by water	by water	by water	by water
Tier 3 End(Hcf)	200.00	200.00	200.00	200.00	200.00	budget	budget	budget	budget	budget

Elevation Surcharges (per 100 cubic feet of water use)

	07/01/2010	2011-2012	01/01/2013	01/01/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020
Zone 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zone 2	0.35	0.36	0.38	0.40	0.42	0.42	0.44	0.46	0.52	0.52
Zone 3	0.60	0.62	0.66	0.70	0.74	0.98	1.03	1.08	1.19	1.19
Zone 4	1.05	1.09	1.15	1.21	1.28	1.56	1.64	1.72	1.82	1.82
Zone 5	2.11	2.19	2.30	2.42	2.55	-	-	-	-	-

Monthly Recycled Water Charges:

Readiness to Serve Charge

Meter Size	7/1/2010	7/1/2011	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020
3/4"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.15	\$ 13.04	\$ 19.08	\$ 25.01	\$ 25.01
1"	-	-	-	-	-	14.74	21.09	30.94	40.69	40.69
1-1/2"	-	-	-	-	-	28.70	41.19	60.60	79.86	79.86
2"	-	-	-	-	-	45.45	65.32	96.20	126.87	126.87
3"	-	-	-	-	-	98.49	141.72	208.92	275.72	275.72
4"	-	-	-	-	-	176.65	254.31	375.02	495.07	495.07
6"	-	-	-	-	-	447.45	644.37	950.47	1,255.00	1,255.00
8"	-	-	-	-	-	782.45	1,126.91	1,662.36	2,195.12	2,195.12
10"	-	-	-	-	-	1,173.28	1,689.87	2,492.90	3,291.92	3,291.92

Volume Charges (per 100 cubic feet of water use)

	1/1/2011	1/1/2013	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020
Tier 1	\$ 1.04	\$ 1.07	\$ 1.09	\$ 1.18	\$ 1.19	\$ 1.19	\$ 1.18	\$ 1.16
Tier 2	1.36	1.40	1.42	2.91	2.83	2.67	2.52	2.27
Tier 3	2.16	2.23	2.26	3.73	3.67	3.52	3.37	3.13
Tier 4	3.36	3.46	3.51	-	-	-	-	-

Elevation Surcharges (per 100 cubic feet of water use)

	1/1/2011	1/1/2013	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020
L. V. Valley	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East/West	0.23	0.24	0.24	0.33	0.34	0.35	0.36	0.37

Schedule 4
Las Virgenes Municipal Water District
Revenue Rates (Continued)
Last Ten Fiscal Years

Bi-Monthly Sewer Service Charges:

	2010-2012	7/1/2013	7/1/2014	7/1/2013	7/1/2014
Residential					
Single-family	\$ 108.00	\$74.31-\$108.00	\$75.80-\$110.74	\$74.31-\$108.56	\$75.80-\$110.74
Multi-family	68.03	68.59	69.97	68.59	69.97
Commercial					
ERU-based Charge	\$ 90.79	\$ 91.35	\$ 91.35	\$ 91.35	\$ 91.35
Account Service	17.21	17.21	17.21	17.21	17.21
Base Water Use:					
Class 1 (Hcf)	29.50	29.50	29.50	29.50	29.50
Per hcf of water	3.08	3.10	3.10	3.10	3.10
Class 2 (Hcf)	17.30	17.30	17.30	17.30	17.30
Per hcf of water	5.25	5.29	5.29	5.29	5.29
Class 3 (Hcf)	11.40	11.40	11.40	11.40	11.40
Per hcf of water	7.96	8.02	8.02	8.02	8.02

Monthly Sewer Charge

	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020
Residential					
Household Size:					
1	\$ 21.37	\$ 21.37	\$ 21.82	\$ 22.27	\$ 22.73
2	35.75	35.75	36.51	37.27	38.04
3	50.13	50.13	51.20	52.27	53.35
4	64.51	64.51	65.89	67.27	68.66
5	78.90	78.90	80.58	82.27	83.97
6 or more	93.28	93.28	95.27	97.27	99.28
Commercial					
Account Charge	\$ 6.98	\$ 6.98	\$ 7.12	\$ 7.27	\$ 7.42
Base Charge, inclusive of 6.6 hcf/ERU					
Class 1	\$ 41.94	\$ 41.94	\$ 42.78	\$ 43.64	\$ 44.52
Class 2	57.82	57.82	58.98	60.16	61.37
Class 3	76.56	76.56	78.10	79.67	81.27
Class 4	96.36	96.36	98.29	100.26	102.27
Per Excess ERU					
Class 1	\$ 6.35	\$ 6.35	\$ 6.48	\$ 6.61	\$ 6.75
Class 2	8.75	8.75	8.93	9.11	9.30
Class 3	11.58	11.58	11.82	12.06	12.31
Class 4	14.58	14.58	14.88	15.18	15.49

Schedule 5
Las Virgenes Municipal Water District
Principal Revenue Payers
Current Fiscal Year and Nine Years Ago

Potable Water Customer Name	2020			2011		
	Potable Water 64	Rank	Percentage of Total Operating Revenue	Potable Water Revenue	Rank	Percentage of Total Operating Revenue
	66					
ERP-Operating Ltd Partnership		1	0.44%	\$ 97,227	5	0.22%
Annandale II HOA	149,196	2	0.33%	-	-	0.00%
Westlake Wellbeing Properties LLC	146,424	3	0.32%	137,471	2	0.31%
California West HOA	69	4	0.29%	-	-	0.00%
Archstone Communities Calabasas	121,602	5	0.27%	-	-	0.00%
Malibu Conference Center	72	6	0.25%	-	-	0.00%
Oakview Garden Homes	109,468	7	0.24%	79,802	8	0.18%
Malibu Canyon Apartments	107,924	8	0.24%	87,808	6	0.20%
LVUSD	55,805	9	0.12%	78,639	9	0.18%
The Cheesecake Factory	53,008	10	0.12%	124,406	3	0.28%
Malibu Golf Club, LLC	-			214,299	1	0.49%
LACO Internal Service Dept.	-		-	99,579	4	0.23%
Mountain View Mobile Estates	-			81,808	7	0.19%
Calabasas Crest LTD				77,805	10	0.18%
Total	\$ 743,568		2.62%	\$ 1,078,844		2.46%

Sanitation Customer Name	2,020			2,011		
	Sanitation Revenue	Rank	Percentage of Total Operating Revenue	Sanitation Revenue	Rank	Percentage of Total Operating Revenue
Archstone Communities Calabasas	\$ 415,910	1	2.21%	\$ 223,502	3	0.51%
Malibu Canyon Apts	\$ 325,652	2	1.73%	\$ 258,711	1	0.59%
Westlake Wellbeing Properties LLC	315,633	3	1.68%	252,497	2	0.58%
Annandale II HOA	222,419	4	1.18%	113,161	7	0.26%
Archstone Oak Creek I LLC	214,710	5	1.14%	-	0	0.00%
Archstone-Smith	214,710	6	1.14%	124,869	6	0.29%
LVUSD	178,179	7	0.95%	177,650	4	0.41%
The Cheesecake Factory	145,234	8	0.77%	169,639	5	0.39%
Summit Mobile Park	128,645	9	0.68%	-	0	0.00%
Pepperdine University	119,535	10	1	99,246	10	0.23%
ERP-Operating Ltd Partnership	-		0.00%	111,260	8	0.25%
Oak Park Calabasas HOA	-		0.00%	107,025	9	0.25%
Total	\$ 2,280,627		74.48%	\$ 1,637,560		3.76%

Schedule 6
Las Virgenes Municipal Water District
Property Tax Levies, Special Assessment and Collections
Last Ten Fiscal Years
(in thousands of dollars)

Property Tax Levies and Collections:

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		64	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 352	\$ 328	93.18%	\$ 24	\$ 352	100.00%
2012	354	324	91.53%	30	354	100.00%
2013	358	345	96.37%	13	358	100.00%
2014	369	360	97.56%	9	369	100.00%
2015	379	377	99.47%	2	379	100.00%
2016	405	396	97.78%	9	405	100.00%
2017	427	409	95.78%	18	427	100.00%
2018	451	429	95.12%	15	444	98.45%
2019	467	452	96.79%	-	452	96.79%
2020	495	487	98.38%	-	487	98.38%

Note:

1. Total tax collection does not include standby charge direct assessments.

Special Assessment and Collections:

Fiscal Year	Standby Charge (Direct Assessment)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 519	\$ 441	84.97%	\$ 78	\$ 519	100.00%
2012	514	443	86.19%	71	514	100.00%
2013	510	467	91.57%	43	510	100.00%
2014	509	463	90.96%	46	509	100.00%
2015	495	455	91.92%	40	495	100.00%
2016	497	457	91.95%	40	497	100.00%
2017	496	457	92.14%	39	496	100.00%
2018	488	438	89.75%	3	441	90.37%
2019	487	433	88.91%	-	445	91.38%
2020	487	429	88.09%	-	486	99.79%

Note: Standby charge is imposed at \$10 per acre or parcel.

Schedule 7
Las Virgenes Municipal Water District
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years (dollars in thousands, except per capita)

Fiscal Year	Business-Type Activities		Total	Percentage of Personal Income	Per Capita
	Refunding Revenue Bonds	Capital Lease Payable			
		64			
2011	\$ 27,622	69	\$ 27,691	0.00%	0
2012	25,944	69	26,013	0.75%	1,549
2013	24,230	72	24,302	0.70%	1,446
2014	22,585	61	22,646	0.65%	1,347
2015	20,745	36	20,781	0.60%	1,234
2016	18,820	105	18,925	0.54%	1,122
2017	16,795	84	16,879	0.48%	998
2018	14,670	63	14,733	0.42%	863
2019	12,460	40	12,500	0.36%	740
2020	- (2)	16	16	0.00%	1

Note:

1. Per Capita is based on number of customers for the District.
2. Refunding Revenue Bonds Paid in Fully in FY 2020.

Schedule 8
Las Virgenes Municipal Water District
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years (dollars in thousands, except per capita)

Fiscal Year	Business-Type Activities Refunding Revenue Bonds	64	Percentage of Gross Revenue for Bond Coverage	Per Capita
		66		
2011	\$ 27,622	27,622	159.03%	1,650
2012	25,944	72	0.40%	4
2013	24,230	24,230	132.82%	1,442
2014	22,585	22,585	124.44%	1,343
2015	20,745	20,745	119.95%	1,232
2016	18,820	18,820	108.17%	1,116
2017	16,795	16,795	90.23%	993
2018	14,670	14,670	77.96%	859
2019	14,670	14,670	77.52%	737
2020	-	-	0.00%	-

Note:

1. Gross revenue includes operating, non-operating and capacity fee revenues
2. Refunding Revenue Bonds Paid in Full in FY 2020.

Schedule 9
Las Virgenes Municipal Water District
Direct and Overlapping District Debt
June 30, 2020

2019-20 Assessed Valuation: \$25,195,449,340

	Total Debt June 30, 2020	Percent Applicable (1)	District's Share of Debt June 30, 2020
DIR			
Metropolitan Water District	\$ 37,300,000	0.815%	\$ 303,995
Los Angeles Community College District	4,234,460,000	2.659%	112,594,291
Sar	596,884,412	1.854%	11,066,237
Las Virgenes Joint Unified School District	119,776,070	95.230%	114,062,751
Los	10,624,010,000	0.124%	13,173,772
Santa Monica-Malibu Unified School District	566,375,232	1.851%	10,483,606
Santa Monica-Mailibu Unified School District School Facilities Improvement District No. 2	35,000,000	5.533%	1,936,550
City of Los Angeles	729,520,000	0.025%	182,380
Las Virgenes Municipal Water District	0	100.000%	- (2)
City of Calabasas Community Facilities District No. 1998-1	\$ 2,765,748	100.000%	2,765,748
City of Calabasas Community Facilities District No. 2001-1	15,555,880	100.000%	15,555,880
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 282,125,210
Less :Los Angeles Unified School District General Obligation Bonds, Election of 2005 Series J -2010 Qualified School Construction Bonds: Amount accumulated in Interest and Sinking Fund and Set Aside for Repayment			109,442
TOTAL NET DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 282,015,768

- (1) The percentage of overlapping debt applicable to the District is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping District's assessed value that is within the boundaries of the District divided by the overlapping District's total taxable assessed value.
- (2) Excludes revenue issues.
- (3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Schedule 9
Las Virgenes Municipal Water District
Direct and Overlapping District Debt (Continued)
June 30, 2020

	Total Debt June 30, 2019	Percent Applicable (1)	District's Share of Debt June 30, 2019
OVERLAPPING GENERAL FUND DEBT:			
Los Angeles County General Fund Obligations	\$ 2,317,550,679	1.562%	\$ 36,200,142
Los Angeles County Superintendent of Schools Certificates of Participation	5,182,434	1.562%	80,950
Santa Monica Community College District Certificates of Participation	12,421,229	1.854%	230,290
Las Virgenes Joint Unified School District Certificates of Participation	9,969,276	95.230%	9,493,742
Los Angeles Unified School District Certificates of Participation	164,430,000	0.124%	203,893
Santa Monica-Malibu Unified School District Certificates of Participation	4,559,389	1.851%	84,394
City of Agoura Hills General Fund Obligations	12,400,000	100.000%	12,400,000
City of Calabasas Certificates of Participation	38,770,000	99.183%	38,453,249
City of Los Angeles General Fund and Judgment Obligations	1,430,854,980	0.025%	357,714
City of Westlake Village Certificates of Participation	14,990,000	100.000%	14,990,000
TOTAL GROSS OVERLAPPING GENERAL FUND DEBT			112,494,374
Less: Los Angeles Unified School District self-supporting QZABs supported by investment fund			\$12,097
TOTAL NET OVERLAPPING GENERAL FUND DEBT			\$ 112,482,277
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	6,020,000	100.000%	\$ 6,020,000
TOTAL DIRECT DEBT			\$ -
TOTAL GROSS OVERLAPPING DEBT			\$ 400,639,584
TOTAL NET OVERLAPPING DEBT			\$ 400,518,045
GROSS COMBINED TOTAL DEBT			\$ 400,639,584 (3)
NET COMBINED TOTAL DEBT			\$ 400,518,045

(1) The percentage of overlapping debt applicable to the District is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping District's assessed value that is within the boundaries of the District divided by the overlapping District's total taxable assessed value.

(2) Excludes revenue issues.

(3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt	0.00%
Total Direct and Overlapping Tax and Assessment Debt	1.12%
Total Net Direct and Overlapping Tax and Assessment Debt	1.12%
Gross Combined Total Debt	1.29%
Net Combined Total Debt	1.59%

Ratios to Redevelopment Successor Agency Incremental Valuation (\$804,750,898)

Total Overlapping Tax Increment Debt	0.75%
--------------------------------------	-------

Schedule 10
Las Virgenes Municipal Water District
Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands except coverage)

Fiscal Year	Refunding Revenue Bonds						Coverage
	Gross Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2011	17,369	10,902	6,467	1,650	1,103	2.35	
2012	17,845	10,077	7,768	1,690	1,065	2.82	
2013	18,243	69	8,034	1,725	1,031	2.92	
2014	18,149	10,692	7,457	1,765	987	2.71	
2015	17,429	72	6,776	1,840	903	2.47	
2016	17,398	10,260	7,138	1,925	814	2.61	
2017	18,613	10,584	8,029	2,025	731	2.91	
2018	18,818	11,449	7,369	2,125	610	2.69	
2019	18,923	11,803	7,120	2,210	531	2.60	
2020	- (3)	-	-	-	-	-	

Note:

(1) Gross revenues include operating, non-operating, and capacity fee revenues.

(2) Operating expenses exclude depreciation and amortization.

3. On December 1, 2009, the District issued 2009 Sanitation Refunding Revenue Bonds to advance refund 1998 Bonds.

From fiscal year 2010 and going forward, gross revenue and operating expenses are for sanitation operations only, and the debt service expense shown is maximum debt service for the Bond.

Schedule 11
Las Virgenes Municipal Water District
Demographic and Economic Statistics
Current Year, Year 2010, Year 2000 and Year 1990

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate (2)</u>	<u>Median Age</u>	<u>High School Graduate (3)</u>	<u>Bachelor's Degree or Higher (3)</u>
		64					
2011	54,191	\$66	\$76,108	5.10%	42.5	97%	60%
2012	54,266		76,001	4.80%	44.5	96%	59%
2013	54,532	3,657,713	77,814	4.00%	44.6	97%	60%
2014	54,747	3,549,122	75,837	3.70%	45.5	97%	59%
2015	54,989	69	76,963	5.00%	45.5	97%	59%
2016	55,148	3,510,560	75,538	4.30%	46.1	97%	63%
2017	55,683	72	77,343	3.60%	45.9	97%	63%
2018	55,564	3,874,981	79,931	3.10%	46.9	97%	65%
2019	55,321	3,821,856	80,325	3.10%	46.6	97%	66%
2020	55,123	4,154,791	84,912	6.10%	46.7	97%	65%

Note:

- (1) Includes City of Calabasas, City of Hidden Hills, City of Agoura Hills, City of Westlake Village
- (2) Total Personal Income, Per Capita Personal Income, and Unemployment Rate information for Cities of Calabasas, Agoura Hills and Westlake Village based on city's published CAFR. City of Hidden Hills Source U.S Department of Labor and California Department of Finance
- (3) Population 25 and over, High School Graduate, and Bachelor's degree or higher. Source U.S. Census
- (4) Population 25 and over, High School Graduate, and Bachelor's degree or higher are based on 2010, 2000 and 1990 census information.

Schedule 12
Las Virgenes Municipal Water District
Principal Employers
Current Fiscal Year and Nine Years Ago

Employer by Industry	2,020			2011		
	Number of Employees	Rank	Percentage of Total Area Employment	Number of Employees	Rank	Percentage of Total Area Employment
	64					
Finance and Insurance	66	1	6.82%	2,905	1	10.88%
Government & Education		2	4.98%	2,698	2	10.11%
Retail Trade	1,654	3	4.80%	1,150	3	4.31%
Professional and Technical Services	1,448	4	4.20%	965	4	3.61%
Hotel & Tourism	69	5	2.28%	720	6	2.70%
Restaurants	776	6	2.25%	855	5	3.20%
Technology	72	7	0.98%	420	10	1.57%
Information	456	8	1.32%	585	7	2.19%
Manufacturing	198	9	0.57%	-		
Publishing	110	10	0.32%	425	9	1.59%
Wholesale	-			537	8	2.01%
Total	4,913		28.52%	11,260		31.30%

Source: California State Employment Development Department Labor Market Information Division
Quarterly Census of Employment and Wages - 1st Quarter 2019-Revised Data

Schedule 13
Las Virgenes Municipal Water District
Full-Time Equivalent District Employees by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Manager Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Facilities and Operations:										
Administration	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Facilities Maintenance	17.2	17.2	16.2	16.2	16.2	16.2	16.2	16.7	16.7	16.7
Water Treatment and Production	12.8	11.8	11.8	11.8	11.8	11.8	11.8	11.3	11.3	11.3
Reclamation	25.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0
Construction	8.0	7.0	7.0	7.0	7.0	7.0	7.0	6.0	6.0	6.0
Technical Service	9.0	9.0	8.0	8.0	8.0	8.0	8.0	9.0	9.0	0.0
<i>Subtotal</i>	<i>75.0</i>	<i>71.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>61.0</i>
Finance and Administration:										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance and Accounting	10.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Human Resources	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Information System	5.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
<i>Subtotal</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>
Resource Conservation and Public Outreach:										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Customer Service	18.0	19.0	19.0	19.0	19.0	20.0	20.0	19.0	19.0	19.0
Water Conservation	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Public Information	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Planning/New Customer	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Technical Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.0
<i>Subtotal</i>	<i>31.0</i>	<i>27.0</i>	<i>27.0</i>	<i>27.0</i>	<i>27.0</i>	<i>28.0</i>	<i>28.0</i>	<i>27.0</i>	<i>27.0</i>	<i>36.0</i>
Total	127.0	119.0	117.0	117.0	117.0	118.0	118.0	117.0	117.0	118.0

Schedule 14
Las Virgenes Municipal Water District
Operating Indicators by Function
Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015
Water:					
New Connections	15	14	51	18	15
Water Main Leak Repairs	28	56	39	47	83
Average Daily Consumption (thousands of gallons)	16,954	18,577	19,879	21,310	18,132
Potable Water:					
Connections	20,240	19,854	19,879	19,893	19,935
Deliveries (acre-feet)	18,988	20,806	22,264	23,867	20,307
Realized Capacity Fee/Connection Fee Deposits	\$ 283,662	\$ 282,454	\$ 513,062	\$ 359,934	\$ 342,868
Wastewater/Sanitation:					
Connections	16,740	16,792	16,802	16,817	16,845
Average Daily Sewage Flow/Dry Weather Flow (thousands of gallons):					
Tapia Plant	8,053	7,610	7,579	7,281	6,397
LVMWD	5,400	4,983	5,031	4,880	3,956
Triunfo Sanitation District	2,653	2,627	2,548	2,401	2,441
Realized Capacity Fee/Connection Fee Deposits	\$ 448,350	\$ 918,600	\$ 1,085,000	\$ 1,124,550	\$ 462,000
Function	2016	2017	2018	2019	2020
Water:					
New Connections	15	11	32	19	11
Water Main Leak Repairs	67	48	49	51	58
Average Daily Consumption (thousands of gallons)	15,316	16,202	17,227	16,566	19,294
Potable Water:					
Connections	19,953	19,970	20,214	19,847	19,858
Deliveries (acre-feet)	17,153	18,146	19,294	18,553	18,280
Realized Capacity Fee/Connection Fee Deposits	\$ 143,068	\$ 138,833	\$ 386,226	\$ 641,334	\$ 329,748
Wastewater/Sanitation:					
Connections	16,868	16,917	17,077	16,895	17,057
Average Daily Sewage Flow/Dry Weather Flow (thousands of gallons):					
Tapia Plant	6,109	6,029	6,246	6,118	6,340
LVMWD	3,667	3,688	3,941	3,815	3,890
Triunfo Sanitation District	2,442	2,341	2,305	2,303	2,450
Realized Capacity Fee/Connection Fee Deposits	\$ 224,000	\$ 458,590	\$ 790,921	\$ 553,000	\$ 1,089,141

Source: LVMWD Operations and Accounting

Schedule 15
Las Virgenes Municipal Water District
Capital Assets Statistics by Function
Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015
Potable Water					
Water Main (miles)	383.6	384.5	387.1	389.1	389.3
Fire Hydrants (#)	3,138	3,147	3,154	3,167	3,172
Valves (#)	4,419	4,434	4,452	4,477	4,485
Storage Capacity (millions of gallons)					
Reservoirs	3,100	3,100	3,100	3,100	3,100
Tanks	33.3	33.3	33.3	33.3	33.3
Recycled Water					
Water Main (miles)	65.5	65.9	65.9	66.2	66.2
Valves (#)	344	341	342	342	342
Storage Capacity (millions of gallons)					
Reservoirs	19.3	19.3	19.3	19.3	19.3
Tanks	5.6	5.6	5.6	5.6	5.6
Wastewater					
Sanitary Sewers (miles)	56.2	56.2	56.1	56.9	56.9
Treatment Capacity (millions of gallons)	16	16	16	16	16
2016-2020					
Function	2016	2017	2018	2019	2020
Potable Water					
Water Main (miles)	388.8	389.2	390.3	391.5	392.8
Fire Hydrants (#)	3,171	3,175	3,181	3,192	3,212
Valves (#)	4,472	4,447	4,461	4,489	4,503
Storage Capacity (millions of gallons)					
Reservoirs	3,100	3,100	3,100	3,100	3,100
Tanks	38.8	38.8	38.8	38.8	38.8
Recycled Water					
Water Main (miles)	67.1	68.1	68.1	68.1	68.1
Valves (#)	359	365	366	367	367
Storage Capacity (millions of gallons)					
Reservoirs	19.3	19.3	19.3	19.3	19.3
Tanks	5.6	5.6	5.6	5.6	5.6
Wastewater					
Sanitary Sewers (miles)	56.9	56.9	56.8	57.4	57.4
Treatment Capacity (millions of gallons)	16	16	16	16	16

Schedule 16
Las Virgenes Municipal Water District
Annual Water and Sewer Capacity Fee Deposits Report
Per Government Code Section 66013 (d) and (e)
Fiscal Year Ended June 30, 2020

Beginning Balance:			
Capacity Fees		\$ 7,403,458	
Developer Fees		791,244	
Interest		<u>1,729,409</u>	
Total Beginning Balance			\$ 9,924,111
Fees Collected:			
Capacity Fees	\$ 2,243,481		
Developer Fees	<u>102,932</u>		
Total Fees Collected		\$ 2,346,413	
Interest Earned		<u>228,140</u>	
Fees Available		\$ 2,574,553	
Applied to:			
Capital Costs Funded by:			
Capacity Fees	\$ 1,367,969		
Meter Installation	50,921		
Developer Fees	54,097		
Interest Earned	<u>83,270</u>		
Total Capital Costs		\$ 1,556,257	
Refunds		<u>45,227</u>	
Total Funds Applied		\$ 1,601,484	
Net Changes for the Year			973,069
Ending Balance:			
Capacity Fees		\$ 8,180,999	
Developer Fees		841,902	
Interest (1)		<u>1,874,279</u>	
Total Ending Balance			<u><u>\$ 10,897,180</u></u>

(1): Interest earned is not reflected as a liability on the Statement of Net Position.

California Government Code (CGC) Section 66013(c) requires the District to place capital facilities connection fees received and any interest income earned from the investment of these monies in a separate capital facilities fund. These monies are to be used solely for the purposes for which they were collected and not commingled with other District funds.

CGC Section 66013(d) requires the District to make certain information available to the public within 180 days after the close of each fiscal year. CGC Section 66013(e) allows the required information to be included in the District's annual financial report. The Annual Connection Fee Report shown above meets this requirement.

Capacity fees are imposed for initiating water and sewer connection service by the District at the request of the customer. No fees are imposed upon real property or upon persons as an incident of property ownership, but rather as a condition of service.

Developer fees are imposed for other services such as plan check, right-of-way, inspection and coring fees.

The District has a plan in the next five years to utilize these capacity fee deposits for Capital Improvement Projects in the amount of \$3,821,968 for Potable Water Projects, \$470,328 for Recycled Water Projects, and \$669,028 for Sanitation Projects.



January 5, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Facilities & Operations

Subject : Rancho Las Virgenes Composting Facility: Temporary Waiver of Bulk Loading Fee

The Las Virgenes-Triunfo Joint Powers Authority (JPA) approved funding for this matter in the JPA Budget. This recommendation is before the LVMWD Board of Directors, acting as Administering Agent of the JPA, as authorized in the JPA Agreement.

SUMMARY:

Staff recommends that the Board approve a policy that would allow the General Manager to temporarily waive the bulk compost-loading fee of \$8.00 per cubic yard when compost inventory is expected to exceed the available storage capacity at the Rancho Las Virgenes Composting Facility. From time-to-time, the quantity of compost at Rancho exceeds the amount that can be stored in the Cure Building. When this occurs, the excess material is temporarily stored outdoors until a vendor can schedule to pick up and haul away the compost for a nominal fee. Staff requests authority to temporarily suspend the bulk-loading fee to stimulate demand from bulk load customers for compost during these infrequent instances of excess supply. Under normal conditions, Section 7-1.105 of the Las Virgenes Municipal Water District Code establishes a bulk-loading fee of \$8.00 per cubic yard.

RECOMMENDATION(S):

Ratify the General Manager's temporary waiver of the bulk-loading fee, beginning on December 1, 2020, and approve, in concept, a policy that allows the General Manager to temporarily waive the bulk-loading fee in the future when compost inventory is expected to exceed the available storage capacity at the Rancho Las Virgenes Composting Facility.

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

A temporary waiver of the bulk loading fee will result in a minor reduction in revenue for the composting operation; however, there waiver will also result in an avoided cost for picking up and hauling away excess compost.

DISCUSSION:

The Rancho Las Virgenes Composting Facility was temporarily closed for construction of the Amendment Bin and Conveyance Modifications Project and due to damages from the 2018 Woolsey Fire. The facility was placed back in service in June 2020. The following table shows compost production and distribution data for June through October of 2018, as compared to the same period in 2020. As shown in the table, compost production is up approximately 55%, while compost delivery, through both community giveaway and bulk sales, is only 60% of the pre-shutdown/pre-pandemic levels.

For compost delivered, bulk sales are lagging by approximately 29% from pre-shutdown/pre-pandemic levels and the community giveaway program is down approximately 54%. Outreach to both the bulk sale customers and for the community giveaway program is on-going, and staff anticipates that waving the bulk-loading fee will stimulate additional participation from larger customers. To address the conditions, the General Manager temporarily waived the bulk-loading fee, beginning on December 1, 2020, pending ratification by the Board.

The increase in compost production, the second variable in the oversupply condition, is related to characteristics of the amendment being delivered. Staff is working with the current vendor (agreement expires on February 28, 2021) to deliver amendment that will reduce the overall volume of compost being produced. There is currently a request for bids for a new amendment agreement, and staff will also address the issue during the vendor selection process.

Compost Production and Deliveries						
(cubic yards)						
2018	Jun	Jul	Aug	Sep	Oct	Total
Compost Produced	516	688	636	800	516	3,156
Compost Delivered	<u>904</u>	<u>574</u>	<u>940</u>	<u>305</u>	<u>425</u>	<u>3,148</u>
<i>Compost Retained Onsite</i>	<u>(388)</u>	<u>114</u>	<u>(304)</u>	<u>495</u>	<u>91</u>	<u>8</u>
2020						
Compost Produced	267	1,419	1,032	1,066	1,092	4,876
Compost Delivered	<u>-</u>	<u>-</u>	<u>699</u>	<u>570</u>	<u>609</u>	<u>1,878</u>
<i>Compost Retained Onsite</i>	<u>267</u>	<u>1,419</u>	<u>333</u>	<u>496</u>	<u>483</u>	<u>2,998</u>

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Doug Anders, Administrative Services Coordinator



January 5, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Facilities & Operations

Subject : Implementation of Operations Data Management, Analytics and Decision Support System: IOSight iGreen

SUMMARY:

In March 2020, the General Manager executed a professional services agreement with IOSight, in the amount of \$33,000, for a trial implementation of its iGreen data management, analytics and decision support system for the District's potable water system. iGreen provides a connection between the District's existing multiple data platforms, such as its Supervisory Control and Data Acquisition (SCADA) System and Laboratory Information Management System (LIMS), to provide real-time trending and operational data management. The trial implementation has been successful and supported operations staff to effectively manage the increasingly complex potable water system.

With the successful implementation of iGreen for the potable water system, staff proposes to expand the use of the tool to the recycled water system and Pure Water Demonstration Facility. There is a one-time engineering and programming cost of \$45,000 for IOSight to incorporate approximately 700 operating data points (tags) associated with the recycled water system and Pure Water Demonstration Facility into iGreen. Also, there is a \$10,000 annual software as a service (SaaS) fee, in addition to the annual \$33,000 SaaS fee that was already paid for the potable water system. As such, the total on-going annual cost for iGreen is \$43,000, which includes software upgrades, data hosting and technical support.

Staff recommends authorization for the General Manager to proceed with implementation of iGreen, in the amount of \$55,000, for the recycled water system and Pure Water Demonstration Facility. In addition, staff recommends authorization for the General Manager to approve annual purchase orders for the SaaS fee, in the amount of \$43,000, for three years.

RECOMMENDATION(S):

Authorize the General Manager to execute a Change of Scope for the professional services agreement with IOSight, in the amount of \$55,000, for engineering, programming and the first-year software-as-a-service (SaaS) fee to implement iGreen for the recycled water system and

Pure Water Demonstration Facility; and authorize the General Manager to approve annual purchase orders to IOSight, in the amount of \$43,000, for three years of SaaS fees associated with the potable water system, recycled water system and Pure Water Demonstration Facility.

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

The total first-year cost of this action is \$55,000, consisting of \$45,000 for one-time engineering and programming and \$10,000 for the first year of the software-as-a-service (SaaS) fee. The \$10,000 SaaS fee consists of \$5,000 for the recycled water system and \$5,000 for the Pure Water Demonstration Facility. For future years, the on-going annual cost is \$43,000, which consists of the \$10,000 SaaS fee for the recycled water system and Pure Water Demonstration Facility, plus a \$33,000 SaaS fee for the potable water system. In addition, the iGreen implementation will result in an annual cost-savings, in the amount of \$12,000, associated with discontinuing the use of an existing H2O Innovations software program called InterlogX for the Pure Water Demonstration Facility. As such, the net on-going annual cost is \$31,000.

Sufficient funds for this action are available in the adopted Fiscal Year 2020-21 Budget, and the amount for the future SaaS fee will be included in future fiscal year budgets. The costs associated with the potable water system are LVMWD-only; whereas, the costs associated with the backbone recycled water system and Pure Water Demonstration Facility would be allocated to the JPA.

DISCUSSION:

Background:

On September 9, 2019, the District facilitated a visit to Southern California for a delegation of Israeli trade officials and entrepreneurs. The day began with a welcome by Board President Jay Lewitt, followed by a tour of the Tapia Water Reclamation Facility and Rancho Las Virgenes Composting Facility. Many of the region's elected officials participated including Director Lynda Lo-Hill, Director Len Polan, Calabasas Mayor David Shapiro, Calabasas Councilmember Fred Gaines, Agoura Hills Councilmember Deborah Klein Lopez, Westlake Village Mayor Pro Tem Kelly Honig, Jeremy Wolf on behalf of Senator Henry Stern, Barri Worth Girvan on behalf of Senator Bob Hertzberg and David Bocarsly on behalf of Senator Ben Allen. The afternoon consisted of breakout sessions at Los Angeles Department of Water and Power, followed by a meet and greet at Metropolitan Water District of Southern California.

During the visit, staff were exposed to innovative technologies offered by a variety of Israeli companies. One company that stood out was IOSight, which offers a user-friendly data management, analytics and decision support system for water and wastewater utilities. The system, know as iGreen, allows utility operators to aggregate data from multiple discrete

sources to generate trends and dashboards that support operational decision making. iGreen is currently deployed by the City of Chicago for its Jardine and Sawyer Water Purification Plants. The solution is provided in the form of software-as-a-service (SaaS), which is cloud-based and avoids the need for investment in new hardware or software.

Trial Implementation for Potable Water System:

In March 2020, the General Manager executed a professional services agreement with IOSight, in the amount of \$33,000, for a trial implementation of its iGreen data management, analytics and decision support system for the District's potable water system. iGreen provides a connection between the District's existing multiple data platforms, such as its Supervisory Control and Data Acquisition (SCADA) System and Laboratory Information Management System (LIMS), to provide real-time trending and operational data management. The trial implementation has been successful and supported operations staff to effectively manage the increasingly complex potable water system.

Proposed Implementation for Recycled Water System and Pure Water Demonstration Facility:

The recently commissioned Pure Water Demonstration Facility is highly automated and has a robust internal control system; however, the facility is isolated from the rest of the District. Staff evaluated the facility's needs and recommends that it be integrated with similar systems used to operate the District's other major facilities. The IOSight iGreen system can provide this connection, which with other minor system enhancements, would support the District's operational and data management needs. In addition, implementation of the iGreen system would be helpful for the operation of the backbone recycled water system.

Since the iGreen system communicates directly with District's SQL database, and is physically isolated from the operating SCADA system, it provides a secure means to access operational data without exposing the SCADA system to outside Internet traffic. The District would retain control of all operating data generated and the security of the data. Because iGreen provides a secure way to distribute operational data across the District, it could also potentially meet the future need of customers to have access to real-time information in the event of a service disruptions.

In addition to the implementation of the iGreen system described herein, a fiber optic connection with Building No. 1 is recommended to support greater bandwidth for communications with the Pure Water Demonstration Facility. The additional cost of the new fiber optic connection is estimated to be \$29,000 and can be authorized separately under the General Manager's authority.

GOALS:

Construct, Manage and Maintain All Facilities and Provide Services to Assure System Reliability and Environmental Compatibility

In the information age, customers not only demand excellent traditional water service, they also expect real-time information on water system operations. The AMI/AMR Project is an excellent example of meeting customers' information demands. With the implementation of iGreen, staff will have a secure means to distribute water system operational data across the District and potentially to customers in the event of service disruptions.

Prepared by: John Zhao, P.E., Director of Facilities and Operations



January 5, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Finance & Administration

**Subject : Continuation of Potable Water Standby Charge: Public Hearing,
Introduction and First Reading**

SUMMARY:

On November 17, 2020, the Board adopted Resolution No. 2585, regarding the District's intent to continue the Potable Water Standby Charge pursuant to the Municipal Water District Law of 1911. A public hearing will be conducted for the proposed Ordinance, as it relates to continuation of the Standby Charge for Fiscal Year 2021-22, and the proposed Ordinance will be introduced and given first reading by title only.

RECOMMENDATION(S):

Waive the full reading and call for proposed Ordinance No. 283 to be given first reading by title only for continuation of the potable water standby charge.

ORDINANCE NO. 283

AN ORDINANCE OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT AS RELATES TO STANDBY CHARGES FOR THE FISCAL YEAR COMMENCING JULY 1, 2021

(Reference is hereby made to Ordinance No. 283 on file in the District's Ordinance Book and by this reference the same is incorporated herein.)

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

The continuation of the Potable Water Standby Charge provides approximately \$510,000 annually in revenue to support the maintenance of the potable water system.

DISCUSSION:

Postcards were mailed with a notice of the public hearing to new property owners. Additionally, a notice of the public hearing was published in *The Acom* newspaper on December 24, 2020 and December 31, 2020.

The proposed Standby Charge would continue at the same rate of \$10.00 per parcel for less than one acre and \$10.00 per acre for parcels exceeding one acre. Additionally, the proposed Standby Charge would continue to allow for customers to defer payment for parcels that are public land, open space or are believed to have limited or no benefit (e.g. undeveloped land).

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Angela Saccareccia, Finance Manager

ATTACHMENTS:

Proposed Ordinance No. 283

ORDINANCE NO. 283

AN ORDINANCE OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT AS RELATES TO STANDBY CHARGES FOR THE FISCAL YEAR COMMENCING JULY 1, 2021

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT as follows:

Section 1. Purpose

This ordinance fixes and continues a standby charge to be levied against each lot or parcel within the district for the fiscal year commencing July 1, 2021, for the purpose of financing the district's potable water replacement program. This charge is imposed pursuant to the Municipal Water District Law.

Section 2. Findings

The Board of Directors finds, determines and declares as follows:

- (a) The board has provided a duly published and mailed notice of public hearing and has conducted a public hearing to consider adoption of a standby assessment;
- (b) The board has considered the written and oral comments presented by interested parties concerning the assessment;
- (c) The district has approved a categorical exemption for the project under the California Environmental Quality Act because the charges are not designed to increase or expand services;
- (d) The standby assessment will be used to pay for a portion of the cost of the potable water replacement programs instituted by the district. Revenue generated from the standby charge does not exceed the cost of the program.
- (e) The report of a qualified engineer that forms the basis for the standby charge is on file with the District;
- (f) It is in the best interests of the district and the community which it serves to pay for a portion of water programs from the proceeds of standby assessments because landowners benefit from maintaining available water supply.

Section 3. Standby Charge

An annual standby charge in the amount of \$10.00 per acre for parcels over one acre, and \$10.00 for each parcel of land of less than one acre is hereby levied against all land within the district for the fiscal year commencing July 1, 2021. A description of the lands (by assessor parcel number) affected by the assessment is on file with the secretary.

Section 4. Collection

The Board of Supervisors and Auditor of the County of Los Angeles are hereby directed to levy, collect and remit to the district this standby charge at the time and in the manner required by law for the levying of taxes for county purposes.

Section 5. Deferrals

(a) A property owner may request a complete or partial deferral from the standby charge by filing a written request by April 12th, 2021 during the fiscal year for which the deferral is sought. The deferral shall be processed and evaluated in accordance with this section.

(b) The following property is eligible for deferral:

(i) Property owned and occupied by a federal, state or local governmental agency.

(ii) Property permanently dedicated to open-space.

(iii) Property which cannot use water supplied by the district due to restrictions imposed by deed or governmental agencies with land use jurisdiction.

(iv) Property which cannot reasonably be expected to derive any benefit from facilities constructed with the proceeds of the water standby charge.

(c) If the general manager approves the request, the charges paid by the applicant shall be refunded and no charge shall be levied for subsequent years. The applicant shall execute an agreement to repay the charges with interest if the property ceases to be eligible for the deferral. The agreement shall be recorded.

(d) If the general manager denies the request, the applicant may appeal denial of the deferral by the general manager by filing a written request for review within 10-days after the general manager's decision. The board shall promptly consider the request for review. The decision of the board shall be final.

(e) The general manager shall adopt reasonable rules and regulations to implement this section.

PASSED, APPROVED and ADOPTED on _____, 2021

Jay Lewitt
President

ATTEST:

Lee Renger
Secretary

APPROVED AS TO FORM:

W. Keith Lemieux
District Counsel

(SEAL)



January 5, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Engineering and External Affairs

Subject : Tract No. 53138 (Deerlake Ranch): Adoption of Mitigated Negative Declaration for Twin Lakes Water Storage Tank and Pump Station Upgrades

SUMMARY:

On October 1, 2019, the District accepted a proposal from Envicom Corporation (Envicom), in the amount of \$28,562, for environmental services, including drafting and filing the environmental documents required pursuant to the California Environmental Quality Act (CEQA), for a proposed one-million-gallon (MG) tank and Twin Lakes Pump Station upgrades for the Deerlake Ranch Development. The environmental document, a mitigated negative declaration, was completed in September 2020. A 30-day comment period commenced on September 10, 2020, and concluded on October 12, 2020. The California Department of Transportation and California Department of Fish and Wildlife provided comments. The Mitigated Negative Declaration, included a response to the comments, is now complete and recommended for adoption.

RECOMMENDATION(S):

Adopt the Mitigated Negative Declaration for Twin Lakes Water Storage Tank and Pump Station Upgrades and authorize the Director of Engineering and External Affairs to execute and file a Notice of Determination with the County Clerk of Los Angeles County.

FISCAL IMPACT:

No

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

There is no financial impact associated with this action.

DISCUSSION:

Project Background:

On September 11, 2017, the Board approved Revision No. 5 to the Water System Design Report (WSDR) for Tract No. 53138, Deerlake Ranch, located northeast of the Topanga Canyon Boulevard interchange with the 118 Freeway. The WSDR identified the need for 832 gallons per minute (gpm) of additional pumping capacity at the Twin Lakes Pump Station and approximately 600,000 gallons of additional storage in the Twin Lakes subsystem. Three additional pumps, one new 75-horsepower pump and two new 100-horsepower pumps are proposed for Twin Lakes Pump Station to make up the 832 gpm deficit. The WSDR identified multiple alternatives to provide the additional storage needed within the subsystem. One alternative consisted of constructing a new one-million-gallon (MG) tank within the planned Deerlake Development. However, it was determined that it would be preferable to replace the existing 400,000-gallon tank at the District's Twin Lakes Tank Site with a new one-MG tank. The new one-MG tank would provide the additional storage needed in the sub-system as recommended in the WSDR.

The developer is responsible for the design of the project and shares responsibility for the environmental documentation required for the proposed pumping and storage improvements, while the District is the lead agency for California Environmental Quality Act (CEQA). As the lead agency, the District is responsible for drafting and filing of the environmental documents, while the developer is financially responsible for the work. On October 1, 2019, the District accepted a proposal from Envicom, in the amount of \$28,562, to draft and file the CEQA documents for the proposed one-MG Twin Lakes Tank.

CEQA Document (Mitigated Negative Declaration) Adoption:

The CEQA Initial Study/Environmental Checklist indicated that the proposed project would not have significant adverse effects on the environment. However, some potentially significant impacts were identified such as impacts to biological, cultural and tribal cultural resources and potential impacts due to noise. Mitigation measures have been incorporated into the project specifications to ensure that the potential impacts remain "less than significant" as noted in the environmental document.

The CEQA document states that the District, as lead agency, shall retain a qualified archeologist who meets the U.S. Secretary of Interior qualifications and a Native American monitor with cultural affiliation within the vicinity of the project, according to the Native American Heritage Commission, prior to any ground-disturbing activities. Under Assembly Bill No.52, the Fernandeno Tataviam Band of Mission Indians (FTBMI) requested that if any significant cultural resources are found that FTBMI be consulted in regards to the appropriate treatment and disposition of the discovered resources. Staff will bring recommendation to the Board for a Native American Monitor and Archeologist at a future date. Funding for the consultant contracts will be through the developer's deposit.

Approximately 500 Notices of Intent to Adopt a Mitigated Negative Declaration were sent to public agencies and residents for the 30-day comment period. There were two comment letters provided: one from the California Department of Transportation (CalTrans) and one

from the California Department of Fish and Wildlife (CDFW). These comments were reviewed and, where applicable, incorporated in the CEQA document. CalTrans' comments included measures to ensure proper transit permits are obtained before the start of work. CDFW's comments were to ensure that mitigation measures are in place during construction to protect local wildlife. Copies of the comment letters and responses are included in the Mitigated Negative Declaration. No comments were received from District customers.

Staff recommends adopting the Mitigated Negative Declaration and authorizing the Director of Engineering and External Affairs, on behalf of the General Manager, to execute and file a Notice of Determination with the County Clerk of Los Angeles County. Attached for reference are copies of the public notices that were distributed for the Mitigated Negative Declaration and the proposed Notice of Determination.

All work performed by the District on Tract No. 53138 (Deerlake Ranch), including the preparation of this recommendation, is being overseen by the Director of Engineering and External Affairs because the General Manager has disclosed an actual or potential conflict of interest on the project. As a result, the authorization recommended to the Board is for the Director of Engineering and External Affairs, rather than the General Manager, to execute and file the Notice of Determination. Additionally, the General Manager has confirmed that he has not participated in drafting, planning, negotiating or recommending the action to be considered by the Board.

GOALS:

Construct, Manage and Maintain All Facilities and Provide Services to Assure System Reliability and Environmental Compatibility

Prepared by: Mercedes Acevedo, Assistant Engineer

ATTACHMENTS:

Notice of Determination

Notice of Determination

Appendix D

To:

Office of Planning and Research
U.S. Mail: _____ *Street Address:* _____
 P.O. Box 3044 1400 Tenth St., Rm 113
 Sacramento, CA 95812-3044 Sacramento, CA 95814

County Clerk
 County of: _____
 Address: _____

From:

Public Agency: _____
 Address: _____

 Contact: _____
 Phone: _____

Lead Agency (if different from above): _____
 Address: _____

 Contact: _____
 Phone: _____

SUBJECT: Filing of Notice of Determination in compliance with Section 21108 or 21152 of the Public Resources Code.

State Clearinghouse Number (if submitted to State Clearinghouse): _____

Project Title: _____

Project Applicant: _____

Project Location (include county): _____

Project Description:

This is to advise that the _____ has approved the above
 (Lead Agency or Responsible Agency)

described project on _____ and has made the following determinations regarding the above
 (date)
 described project.

1. The project [will will not] have a significant effect on the environment.
2. An Environmental Impact Report was prepared for this project pursuant to the provisions of CEQA.
 A Negative Declaration was prepared for this project pursuant to the provisions of CEQA.
3. Mitigation measures [were were not] made a condition of the approval of the project.
4. A mitigation reporting or monitoring plan [was was not] adopted for this project.
5. A statement of Overriding Considerations [was was not] adopted for this project.
6. Findings [were were not] made pursuant to the provisions of CEQA.

This is to certify that the final EIR with comments and responses and record of project approval, or the negative Declaration, is available to the General Public at:

 Signature (Public Agency): _____ Title: _____

Date: _____ Date Received for filing at OPR: _____