

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

AGENDA
REGULAR MEETING
December 21, 2021, 9:00 AM

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

Pursuant to AB-361 (Government Code Section 54953(e)), the Las Virgenes Municipal Water District Board of Directors finds health concerns dictate offering the public and directors the opportunity to attend board meetings via teleconferencing.

PUBLIC PARTICIPATION: Pursuant to AB-361 and given the current health concerns, this meeting is being conducted via Zoom Webinar and all attendees are muted by default. To join via computer, please use the following Zoom Webinar ID:

Webinar ID: <https://us06web.zoom.us/j/84431592783>

To join by telephone, please dial (669) 900-6833 or (346) 248-7799 and enter Webinar ID: 844 3159 2783

For members of the public wishing to address the Board during Public Comment or during a specific agenda item, please press "Raise Hand" if you are joining via computer, or press *9 if you are joining via phone.

Members of the public can also access and request to speak at meetings live on-line, with audio and limited video, at www.LVMWD.com/LiveStream. In addition, members of the public can submit written comments electronically for consideration at 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 other 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 AND APPROVAL OF FINDINGS OF RESOLUTION NO. 2603 (AB361) REGARDING USE OF TELECONFERENCING

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: December 21, 2021 (Pg. 6)**
Receive and File

B **Minutes: Regular Meeting of December 7, 2021 (Pg. 56)**

Approve

C Directors' Per Diem: November 2021 (Pg. 66)

Ratify

D CIS Software: Annual Support and Maintenance Agreement (Pg. 73)

Authorize the General Manager to execute an annual support and maintenance agreement with Advanced Utility Systems, in the amount of \$81,390.97, plus applicable taxes, for the District's Customer Information System software

5 ILLUSTRATIVE AND/OR VERBAL PRESENTATION AGENDA ITEMS

A MWD Representative Report (Pg. 76)

B Legislative and Regulatory Updates

C Drought and Water Supply Conditions Update (Pg. 82)

6 TREASURER

7 BOARD OF DIRECTORS

A Local Agency Formation Commission (LAFCO): Nomination of Candidates for Special District Voting Member and Alternate (Pg. 84)

Nominate candidates, if any, for consideration to fill upcoming vacancies as the independent special district voting member and alternate positions on the Los Angeles County Local Agency Formation Commission.

8 FINANCE AND ADMINISTRATION

A Fiscal Year 2020-21 Annual Comprehensive Financial Report (Pg. 89)

Receive and file the Fiscal Year 2020-21 Annual Comprehensive Financial Report.

B Approval of Memorandum of Understanding with Supervisor, Professional, and Confidential Unit: January 1, 2022 through December 31, 2024 (Pg. 185)

Authorize the General Manager to execute the proposed Memorandum of Understanding with the Supervisor, Professional and Confidential Unit for a term of January 1, 2022 through December 31, 2024.

9 ENGINEERING AND EXTERNAL AFFAIRS

A Calleguas-Las Virgenes Interconnection Project: Final Acceptance (Pg. 235)

Authorize the General Manager to approve Change Order No. 4 with Sully Miller Contracting Company, in the amount of \$383,491.65, and Scope Change No. 2 with Cannon Corporation, in the amount of \$18,000; approve the execution of a Notice of Completion and have the same recorded in Los Angeles and Ventura counties; waive liquidated damages associated with delays during construction; and, in the absence of claims from subcontractors and others, release the retention, in the amount of \$235,941.09, 30-calendar days after filing the Notice

of Completion for the Calleguas-Las Virgenes Interconnection Project.

B Rancho Las Virgenes Composting Facility Woolsey Fire Repairs: Approval of Change Order (Pg. 244)

Authorize the General Manager to approve Change Order No. 7 to Pacific Hydrotech Corporation, in the amount of \$43,915.87, for additional electrical and HVAC work associated with the Rancho Las Virgenes Composting Facility Woolsey Fire Repairs.

C Kimberly Pressure Reducing Station No. 45 Rehabilitation Project: CEQA Determination and Call for Bids (Pg. 252)

Find that the work is exempt from the provisions of the California Environmental Quality Act and authorize a Call for Bids for the Kimberly Pressure Reducing Station No. 45 Rehabilitation Project.

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**

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13 **CLOSED SESSION**

A Conference with Labor Negotiator (Government Code Section 54957.6):

Agency Designated Representatives: David W. Pedersen, General Manager; Donald Patterson, Director of Finance and Administration; and Sophia Crocker, Human Resources Manager

Employee Organization: Supervisor, Professional and Confidential Employees Association

B Conference with Labor Negotiator (Government Code Section 54957.6):

Agency Designated Representatives: David W. Pedersen, General

Manager; Donald Patterson, Director of Finance and Administration; and
Sophia Crocker, Human Resources Manager

Employee Organization: General and Office Units represented by
Service Employees International Union (SEIU), Local 721

14 **OPEN SESSION AND 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 : December 21, 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. 102764 through 102894 were issued in the total amount of **\$ 1,139,773.60**

Payments through wire transfers as follows:

Sub-Total Wires **\$ -**

Total Payments **\$ 1,139,773.60**

(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
12/21/21**

Company Name	Company No.	Check No. 102764 thru 102833 12/07/21	Check No. 102834 thru 102894 12/14/21	Total
		Amount	Amount	
Potable Water Operations	101	124,366.09	25,927.60	150,293.69
Recycled Water Operations	102	570.91		570.91
Sanitation Operations	130	6,136.87	765.00	6,901.87
Potable Water Construction	201	26,751.25	198,080.15	224,831.40
Water Conservation Construction	203			-
Sani- Construction	230			-
Potable Water Replacement	301	15,340.27	25,220.91	40,561.18
Reclaimed Water Replace	302			-
Sanitation Replacement	330			-
Internal Service	701	112,029.50	68,495.23	180,524.73
JPA Operations	751	140,412.11	210,373.78	350,785.89
JPA Construction	752			-
JPA Replacement	754	187,114.30	4,378.72	191,493.02
Total Printed		612,721.30	533,241.39	1,145,962.69
Voided Checks/payment stopped:				
Check #102766	701	(6,189.09)		(6,189.09)
Total Voids		(6,189.09)		(6,189.09)
Net Total		606,532.21	533,241.39	1,139,773.60

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									
102764	12/07/2021	PRTD	2321 ACWA	LVMWD/2022DUES	8369	09/29/2021		120721	24,730.00
			Invoice: LVMWD/2022DUES	24,730.00 701122	710500	MEMBERSHIP DUES 1/1/22-12/31/22			
						Dues, Subsc & Memberships			
							CHECK	102764 TOTAL:	24,730.00
102765	12/07/2021	PRTD	30083 AQUATIC GARDENS LLC	11348	8364	10/25/2021		120721	110.00
			Invoice: 11348	110.00 701001	551500	POND MAINTENANCE-OCT			
						Outside Services			
							CHECK	102765 TOTAL:	110.00
102766	12/07/2021	PRTD	20695 AT&T A/C -0051	0051-100521-05	7298	10/05/2021		120721	6,189.09
			Invoice: 0051-100521-05	6,189.09 701002	540520	SRV 10/5/21~11/4/21@BLD#2		FIRE PNL	
						Telephone			
							CHECK	102766 TOTAL:	6,189.09
102767	12/07/2021	PRTD	2407 ATLAS TOWING	59615	8343	11/02/2021		120721	312.50
			Invoice: 59615	312.50 701325	551500	TOW VEH #836			
						Outside Services			
							CHECK	102767 TOTAL:	312.50
102768	12/07/2021	PRTD	7770 AUTOMATIONDIRECT.COM	12832435	8266	11/08/2021		120721	632.91
			Invoice: 12832435	632.91 751810	551000	ELECTRICAL SUPPLIES			
						Supplies/Material			
							CHECK	102768 TOTAL:	632.91
102769	12/07/2021	PRTD	5625 ASSOC. OF WATER AGEN	06-13757	8365	11/18/2021		120721	125.00
			Invoice: 06-13757	100.00 701112	601000	5 REG WTRWISE BKFST-11/18			
				25.00 701121	683000	Directors' Conference Exp			
						Training & Professional Devel			
							CHECK	102769 TOTAL:	125.00
102770	12/07/2021	PRTD	20698 BATTERIES PLUS	P45604984	8349	11/09/2021		120721	460.86
			Invoice: P45604984	460.86 101100	551000	AMG BATTERIES			
						Supplies/Material			
							CHECK	102770 TOTAL:	460.86

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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									
				E CIP10556 201440	.NON-LABOR 900000	Capital Asset Expenses			
Invoice: 15239				15239	8277	10/31/2021		120721	1,562.75
				1,562.75		OCT'21 COMPLIANCE MONITORING			
				E CIP10556 201440	.NON-LABOR 900000	Capital Asset Expenses			
						CHECK	102776	TOTAL:	3,651.50
102777	12/07/2021	PRTD	20889 ROBERT D'AMBROSSI	LVMWD-OFF SPACE	8371	09/27/2021		120721	1,163.32
			Invoice: LVMWD-OFF SPACE			SITE DRAWINGS-OFF SPACE-BLDG 1			
				1,163.32					
				E CIP10771 301440	.NON-LABOR 900000	Capital Asset Expenses			
						CHECK	102777	TOTAL:	1,163.32
102778	12/07/2021	PRTD	11330 DIAL SECURITY	409455	8145	09/15/2021		120721	375.00
			Invoice: 409455			SRV ALARM PANEL-RLV FARM			
				375.00	751830	551500			
						Outside Services			
						CHECK	102778	TOTAL:	375.00
102779	12/07/2021	PRTD	20685 DOCUMENT SYSTEMS INC	180651	8250	11/22/2021		120721	106.07
			Invoice: 180651			C.S. OVERAGE 10/24-11/23			
				106.07	701420	621500			
						Equip Maintenance			
Invoice: 179984				179984	8251	11/16/2021		120721	349.52
				349.52	701420	621500			
						CANON MAINT & OVERAGE 11/9-12/8			
						Equip Maintenance			
						CHECK	102779	TOTAL:	455.59
102780	12/07/2021	PRTD	4943 ENVICOM CORPORATION	0016906	8204	10/31/2021		120721	1,758.73
			Invoice: 0016906			P/E 10/25-JPA SOLAR PH2			
				1,758.73					
				E CIP10688 754440	.NON-LABOR 900000	Capital Asset Expenses			
Invoice: 0016918				0016918	8208	10/31/2021		120721	830.00
				830.00		P/E 10/25-TWIN LKS TANK REPLC			
				E T5313850 301440	.WSDR 900000	Capital Asset Expenses			

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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									
								CHECK 102784 TOTAL:	1,741.17
102785	12/07/2021	PRTD	20970 GARDA CL WEST, INC.	20504025	8181	10/31/2021		120721	24.02
			Invoice: 20504025	24.02 701410	622000	EXCESS TIME, ITEMS & LIAB FEES Outside Services			
								CHECK 102785 TOTAL:	24.02
102786	12/07/2021	PRTD	2701 GRAINGER	9063168638	8363	09/22/2021		120721	1,559.96
			Invoice: 9063168638	1,559.96 701430	682500	WATER FILLING STATION Empl wellness Program			
								CHECK 102786 TOTAL:	1,559.96
102787	12/07/2021	PRTD	19548 GRM INFORMATION MANA	0440259	8176	10/31/2021		120721	140.24
			Invoice: 0440259	140.24 701121	623500	OCT'21 RECORDS STORAGE Records Management			
			Invoice: 0440260	303.72 701121	623500	OCT'21 RECORDS STORAGE Records Management			303.72
								CHECK 102787 TOTAL:	443.96
102788	12/07/2021	PRTD	2679 GTA AUTO BODY	37395	8344	11/05/2021		120721	1,635.00
			Invoice: 37395	1,635.00 701325	551500	BODY DAMAGE REPAIRS-#902 Outside Services			
								CHECK 102788 TOTAL:	1,635.00
102789	12/07/2021	PRTD	2705 HACH COMPANY	12721057	8159	10/29/2021		120721	327.34
			Invoice: 12721057	327.34 701341	551000	AMMONIA TEST KIT Supplies/Material			
			Invoice: 12721221	139.29 751810	551000	RPR PARTS-LEVEL DECTECTORS Supplies/Material			139.29
			Invoice: 12743090	21,788.00 751810	541500	ANNUAL INST SRV-TAPIA Outside Services			21,788.00
								CHECK 102789 TOTAL:	22,254.63

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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									
102790	12/07/2021	PRTD	7421 HAMNER, JEWELL AND A	201265	8197	11/09/2021		120721	522.50
			Invoice: 201265						
				522.50					
					E CIP10430 .NON-LABOR .				
					201440 900000 Capital Asset Expenses				
				201271	8198	11/09/2021		120721	1,906.25
			Invoice: 201271						
				1,906.25					
					E CIP10672 .NON-LABOR .				
					301440 900000 Capital Asset Expenses				
								CHECK 102790 TOTAL:	2,428.75
102791	12/07/2021	PRTD	4409 HARRIS & ASSOCIATES, 50533		8185	11/16/2021		120721	1,550.00
			Invoice: 50533						
				1,550.00	301001 713100	STANDBY CHGS 10/3-10/30			
						Standby Chg-Outside Svc			
								CHECK 102791 TOTAL:	1,550.00
102792	12/07/2021	PRTD	2727 IDEXX LABORATORIES	3096100051	8267	11/18/2021		120721	2,273.58
			Invoice: 3096100051						
				2,273.58	701341 551000	MICRO SUPPLIES			
						Supplies/Material			
								CHECK 102792 TOTAL:	2,273.58
102793	12/07/2021	PRTD	10102 INFOSEND INC.	201414	8186	10/29/2021		120721	10,333.24
			Invoice: 201414						
				10,333.24	701221 622000	10/31 BILL PMT MAILING			
						Outside Services			
				202253	8257	11/16/2021		120721	948.20
			Invoice: 202253						
				948.20	701221 622000	PRINT ENVELOPES			
						Outside Services			
								CHECK 102793 TOTAL:	11,281.44
102794	12/07/2021	PRTD	20823 INVOICE CLOUD INC.	964-2021_10	8184	10/31/2021		120721	6,860.65
			Invoice: 964-2021_10						
				6,860.65	701221 622000	INVOICE CLOUD FEES-OCT'21			
						Outside Services			
								CHECK 102794 TOTAL:	6,860.65
102795	12/07/2021	PRTD	20584 KAMBRIAN CORPORATION	KINV9550	8245	11/03/2021	22200069	120721	192.33
			Invoice: KINV9550						
				192.33	701420 621500	ACROBAT PRO MULTI PLATFORMS			
						Equip Maintenance			

A/P CASH DISBURSEMENTS JOURNAL

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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									
								CHECK 102795 TOTAL:	192.33
102796	12/07/2021	PRTD	5230 KENNEDY/JENKS CONSUL	150885	8194	11/15/2021		120721	8,407.50
			Invoice: 150885			P/E 10/29 TWIN LAKES P/S DSGN			
				8,407.50					
					E CIP10430 .NON-LABOR .				
					201440 900000	Capital Asset Expenses			
								CHECK 102796 TOTAL:	8,407.50
102797	12/07/2021	PRTD	2611 LA DWP	851260/112421	8230	11/24/2021		120721	43.68
			Invoice: 851260/112421			RECTIFIER 10/25/21-11/23/21			
				43.68	101700	540510			
						Energy			
								CHECK 102797 TOTAL:	43.68
102798	12/07/2021	PRTD	30235 LAS PUEBLAS DE AGOUR	112221	8372	11/22/2021		120721	19,822.50
			Invoice: 112221			REFUND CREDIT BALANCE			
				19,822.50	101	230500			
						Deposit Refd Clearing-Billing			
								CHECK 102798 TOTAL:	19,822.50
102799	12/07/2021	PRTD	3352 LAS VIRGENES MUNICIP	2654/111721	8231	11/17/2021		120721	7.50
			Invoice: 2654/111721			FIRE PRTCN #7 10/13/21-11/10/21			
				7.50	701002	540540			
						Water			
			Invoice: 2658/111721			BLDG #2 10/13/21-11/10/21			
				380.44	701002	540540			
						Water			
			Invoice: 2656/111721			BLDG #7 10/13/21-11/10/21			
				861.37	701002	540540			
						Water			
			Invoice: 2120/111721			SOLAR LANDSCAPING 10/13/21-11/10/21			
				128.12	751820	540540			
						Water			
			Invoice: 2080/111721			RLV FARM 10/13/21-11/10/21			
				568.26	751830	540540			
						Water			
			Invoice: 2650/111721			FIRE PRTCN #8 10/13/21-11/10/21			
				7.50	701001	540540			
						Water			
			Invoice: 2647/111721			HQ BLDG #8 10/13/21-11/10/21			
				334.25					

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					
				334.25 701001	540540	Water			
Invoice: 2620/111721				2620/111721	8238	11/17/2021		120721	345.23
				345.23 751750	540540	HQ PWP/DEMO 10/13/21-11/10/21 Water			
Invoice: 2090/111721				2090/111721	8239	11/17/2021		120721	989.70
				989.70 751820	540540	RLV 10/13/21-11/10/21 Water			
Invoice: 1760/111721				1760/111721	8240	11/17/2021		120721	407.58
				407.58 751810	540540	TAPIA 10/13/21-11/10/21 Water			
Invoice: 0254/111721				0254/111721	8241	11/17/2021		120721	58.14
				58.14 101108	540540	JED SMITH 10/11/21-11/8/21 Water			
Invoice: 0570/111721				0570/111721	8242	11/17/2021		120721	61.80
				61.80 130100	540540	L/S #2 10/15/21-11/10/21 Water			
Invoice: 1775/111721				1775/111721	8243	11/17/2021		120721	61.80
				61.80 130100	540540	L/S #1 10/15/21-11/10/21 Water			
Invoice: 0896/120121				0896/120121	8342	11/30/2021		120721	27.48
				27.48 101201	540540	EQS TANK 10/28/21-11/23/21 Water			
								CHECK 102799 TOTAL:	4,239.17
102800 12/07/2021	PRTD		19956 M6 CONSULTING, INC.	1840	8202	11/01/2021		120721	3,582.70
Invoice: 1840						P/E 10/31-W/F		CONSLT-WLK	
				3,582.70					
					E CIP10690	NON-LABOR			
					301440	900000		Capital Asset Expenses	
Invoice: 1839				1839	8203	11/01/2021		120721	1,530.88
				1,530.88		P/E 10/31-W/F		CONSLT-RLV	
					E CIP10689	NON-LABOR			
					754440	900000		Capital Asset Expenses	
								CHECK 102800 TOTAL:	5,113.58
102801 12/07/2021	PRTD		21407 MESA WATER DISTRICT	SALES2304	8366	11/03/2021		120721	653.12
Invoice: SALES2304						FEE SHARE-OCT'21			
				653.12 701122	710500	Dues, Subsc & Memberships			

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									
Invoice: SALES2305				SALES2305	8367	11/03/2021		120721	275.00
				275.00 701122	710500	FEE SHARE-NOV'21 Dues, Subsc & Memberships			
								CHECK 102801 TOTAL:	928.12
102802	12/07/2021	PRTD	21264 MICHAEL BAKER INTERN	1131161	8201	10/29/2021		120721	3,014.00
			Invoice: 1131161						
				3,014.00		P/E 10/3-GENSETS-PW P/S			
					E CIP10672 .NON-LABOR .				
					301440 900000	Capital Asset Expenses			
								CHECK 102802 TOTAL:	3,014.00
102803	12/07/2021	PRTD	16372 OLIN CORPORATION	3000042044	8270	11/11/2021		120721	4,642.40
			Invoice: 3000042044						
				4,642.40 751810	541014	4,832 GAL HYPOCHLORITE Sodium Hypochlorite			
								CHECK 102803 TOTAL:	4,642.40
102804	12/07/2021	PRTD	20728 OLIVAREZ MADRUGA LEM	140-OCT'21	8357	10/31/2021		120721	19,275.33
			Invoice: 140-OCT'21						
				7,772.00 701121	650000	LEGAL SERVICES-OCT'21 Legal Services			
				3,798.93 701122	687200	Outside Services			
				7,704.40 751840	687200	Outside Services			
								CHECK 102804 TOTAL:	19,275.33
102805	12/07/2021	PRTD	8506 PADRE ASSOCIATES, IN	2021-2116	8195	11/10/2021		120721	1,042.87
			Invoice: 2021-2116						
				1,042.87		P/E 10/31- SOLAR BTTRY CEQA DOC			
					E CIP10767 .NON-LABOR .				
					754440 900000	Capital Asset Expenses			
								CHECK 102805 TOTAL:	1,042.87
102806	12/07/2021	PRTD	2902 QUINN POWER SYSTEM	PCN10004046	8146	10/04/2021		120721	1,349.81
			Invoice: PCN10004046						
				1,349.81 751810	551000	OIL FILTERS Supplies/Material			
								CHECK 102806 TOTAL:	1,349.81
102807	12/07/2021	PRTD	21594 RECYCLED WOOD PRODUC	217900	8212	11/15/2021		120721	1,820.00
			Invoice: 217900						
				1,820.00 751820	541080	130 YDS WOODCHIPS Amendment			

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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 102810 TOTAL: 6,148.05					
102811 12/07/2021 PRTD 17174 ROTH STAFFING COMPAN 14103630	8253	11/19/2021		120721	851.20
Invoice: 14103630	851.20 701221 622000	TEMP SRV-11/8-11/12-P.S. Outside Services			
Invoice: 14106797	14106797 1,064.00 701221 622000	8254 11/26/2021 TEMP SRV-11/15-11/19-P.S. Outside Services		120721	1,064.00
CHECK 102811 TOTAL: 1,915.20					
102812 12/07/2021 PRTD 4586 ROYAL INDUSTRIAL SOL 9009-1012800	8161	10/25/2021		120721	2,119.46
Invoice: 9009-1012800	2,119.46 751810 551000	ELECTRICAL SUPPLIES Supplies/Material			
Invoice: 9009-1013094	9009-1013094 68.40 751810 551000	8162 10/29/2021 CONDUIT Supplies/Material		120721	68.40
Invoice: 9009-1013172	9009-1013172 4,000.78	8273 11/09/2021 EXPLOSION PROOF ELEC FITTINGS		120721	4,000.78
	E CIP10711 .NON-LABOR . 754440 900000 Capital Asset Expenses				
CHECK 102812 TOTAL: 6,188.64					
102813 12/07/2021 PRTD 30020 SOUTHERN CA EDISON 1884-112221-1	8279	11/22/2021		120721	4,077.86
Invoice: 1884-112221-1	4,077.86 101101 540510	CONDUIT 9/29/21-10/28/21 Energy			
Invoice: 1884-112221-2	1884-112221-2 -1,183.53 101101 540510	8280 11/22/2021 ADJ CONDUIT 9/29/21-10/28/21 Energy		120721	-1,183.53
Invoice: 1884-112221-3	1884-112221-3 30.08 101204 540510	8281 11/22/2021 LATIGO CYN 10/20/21-11/18/21 Energy		120721	30.08
Invoice: 1884-112221-4	1884-112221-4 531.77 101112 540510	8282 11/22/2021 SADDLETREE 10/14/21-11/14/21 Energy		120721	531.77
Invoice: 1884-112221-5	1884-112221-5 16.45 101700 540510	8283 11/22/2021 RECTIFIER 9/29-10/28/21 Energy		120721	16.45

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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: 1884-112221-32	8310	11/22/2021		120721	5,472.89
5,472.89 130100 540510	L/S #1	10/20/21-11/18/21			
	Energy				
Invoice: 1884-112221-33	8311	11/22/2021		120721	13,421.68
13,421.68 101103 540510	SEMINOLE P/S	10/15/21-11/15/21			
	Energy				
Invoice: 1884-112221-34	8312	11/22/2021		120721	5,919.71
5,919.71 101120 540510	COLD CYN P/S	9/17/21-10/18/21			
	Energy				
Invoice: 1884-112221-35	8313	11/22/2021		120721	4,601.57
4,601.57 101120 540510	COLD CYN P/S	10/19/21-11/17/21			
	Energy				
Invoice: 1884-112221-36	8314	11/22/2021		120721	6,125.84
6,125.84 101108 540510	JED SMITH P/S	10/20/21-11/18/21			
	Energy				
Invoice: 1884-112221-37	8315	11/22/2021		120721	314.93
314.93 751224 540510	WELLS	10/14/21-11/14/21			
	Energy				
Invoice: 1884-112221-38	8316	11/22/2021		120721	532.33
532.33 101119 540510	OAKRIDGE P/S	10/18/21-11/16/21			
	Energy				
Invoice: 1884-112221-39	8317	11/22/2021		120721	17.28
17.28 751820 540510	RLV-CNTRL BLDG	9/22/21-10/21/21			
	Energy				
Invoice: 1884-112221-40	8318	11/22/2021		120721	35.90
35.90 701326 622500	RADIO EQPMNT	9/29/21-10/28/21			
	Radio Maintenance Expense				
Invoice: 1884-112221-41	8319	11/22/2021		120721	906.33
906.33 701001 540510	HVAC BLDG	9/29/21-10/28/21			
	Energy				
Invoice: 1884-112221-42	8320	11/22/2021		120721	-399.62
-399.62 701001 540510	ADJ HQ CHILLER	9/29-10/28/21			
	Energy				
Invoice: 1884-112221-43	8321	11/22/2021		120721	2,677.16
2,677.16 701001 540510	HQ CHILLER	9/29/21-10/28/21			
	Energy				
Invoice: 1884-112221-44	8322	11/22/2021		120721	4,070.67
4,070.67 701001 540510	MAIN MTR BSMT	10/18/21-11/16/21			
	Energy				

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INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
Invoice: 1884-112221-45	1884-112221-45	8323	11/22/2021	120721	16.45
	16.45 101700 540510	RECTIFIER	9/29/21-10/28/21		
		Energy			
Invoice: 1884-112221-46	1884-112221-46	8324	11/22/2021	120721	21.39
	21.39 751810 678900	005 DISCHG	9/29/21-10/28/21		
		005 Discharge			
Invoice: 1884-112221-47	1884-112221-47	8325	11/22/2021	120721	19.42
	19.42 101100 540510	MULWOOD P/R ST	9/29/21-10/28/21		
		Energy			
Invoice: 1884-112221-48	1884-112221-48	8326	11/22/2021	120721	316.04
	316.04 751125 540510	MORRISON P/S	9/29-10/28/21		
		Energy			
Invoice: 1884-112221-49	1884-112221-49	8327	11/22/2021	120721	27.36
	27.36 101220 540510	UPR TWIN LK TNK	9/29/21-10/28/21		
		Energy			
Invoice: 1884-112221-50	1884-112221-50	8328	11/22/2021	120721	1,009.62
	1,009.62 101122 540510	UPR TWIN LK P/S	9/29/21-10/28/21		
		Energy			
Invoice: 1884-112221-51	1884-112221-51	8329	11/22/2021	120721	11.12
	11.12 101221 540510	UPR OAK TANK	10/19/21-11/17/21		
		Energy			
Invoice: 1884-112221-52	1884-112221-52	8330	11/22/2021	120721	11.11
	11.11 102100 540510	PKWY CLBS RW	10/19/21-11/17/21		
		Energy			
Invoice: 1884-112221-53	1884-112221-53	8331	11/22/2021	120721	9.81
	9.81 101221 540510	UPR OAK TANK	9/17/21-10/18/21		
		Energy			
Invoice: 1884-112221-54	1884-112221-54	8332	11/22/2021	120721	9.81
	9.81 102100 540510	PKWY CLBS RW	9/17/21-10/18/21		
		Energy			
Invoice: 1884-112221-55	1884-112221-55	8333	11/22/2021	120721	549.99
	549.99 102100 540510	PKWY CLBS TNK	10/19/21-11/17/21		
		Energy			
Invoice: 1884-112221-56	1884-112221-56	8334	11/22/2021	120721	24.79
	24.79 101222 540510	LWR OAKS TNK	9/29/21-10/28/21		
		Energy			
Invoice: 1884-112221-57	1884-112221-57	8335	11/22/2021	120721	551.45
	551.45 101121 540510	RANCHVIEW BST	9/29/21-10/28/21		
		Energy			

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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									
Invoice: 1884-112221-58				1884-112221-58	8336	11/22/2021		120721	1,830.62
				1,830.62 751810	540510	TAPIA FAC CHRG 10/1/21-10/31/21			
						Energy			
Invoice: 1884-112221-59				1884-112221-59	8337	11/22/2021		120721	-315.60
				-315.60 101123	540510	ADJ LWR OAKS BSTR 9/29-10/28/21			
						Energy			
Invoice: 1884-112221-60				1884-112221-60	8338	11/22/2021		120721	-157.77
				-157.77 101124	540510	ADJ UPR OAKS BSTR 9/29-10/28/21			
						Energy			
Invoice: 1884-112221-61				1884-112221-61	8339	11/22/2021		120721	2,418.99
				2,418.99 101123	540510	LWR OAKS BSTR 9/29/21-10/28/21			
						Energy			
Invoice: 1884-112221-62				1884-112221-62	8340	11/22/2021		120721	1,209.31
				1,209.31 101124	540510	UPR OAKS BSTR 9/29/21-10/28/21			
						Energy			
								CHECK 102813 TOTAL:	84,048.45
102814 12/07/2021 PRTD	2957	SOUTHERN CALIFORNIA	790504/112221		8169	11/22/2021		120721	1,091.83
Invoice: 790504/112221				1,091.83 751810	678800	N. CYN P/S 9/29/21-10/28/21		2020KH	
						District Sprayfield			
								CHECK 102814 TOTAL:	1,091.83
102815 12/07/2021 PRTD	2957	SOUTHERN CALIFORNIA	857161/112221		8170	11/22/2021		120721	31,116.00
Invoice: 857161/112221				31,116.00 751820	540510	RLV COMPOST PLNT 10/22/21-11/21/21		230701KH	
						Energy			
								CHECK 102815 TOTAL:	31,116.00
102816 12/07/2021 PRTD	2957	SOUTHERN CALIFORNIA	775690/112421		8172	11/24/2021		120721	1,752.87
Invoice: 775690/112421				1,212.24 751750	540510	BLDG 1 HM-PWP 10/22/21-11/21/21		8609KH	
				540.63 751750	540510	Energy			
						Energy			
								CHECK 102816 TOTAL:	1,752.87
102817 12/07/2021 PRTD	2957	SOUTHERN CALIFORNIA	777683/112421		8173	11/24/2021		120721	19.08
Invoice: 777683/112421				19.08 751750	540510	BLDG 1 EV-PWP 10/22/21-11/21/21			
						Energy			
								CHECK 102817 TOTAL:	19.08

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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									
102818	12/07/2021	PRTD	2958 SOUTHERN CALIFORNIA	8400/112421	8168	11/24/2021		120721	15.78
			Invoice: 8400/112421	15.78 101101	540530	CONDUIT Gas	10/21/21-11/22/21	0 THERMS	
								CHECK 102818 TOTAL:	15.78
102819	12/07/2021	PRTD	20648 STANTEC CONSULTING S	1853911	8246	11/12/2021		120721	1,600.00
			Invoice: 1853911	1,600.00 101600	541500	P/E 11/5-TTHM STUDY			
						Outside Services			
			Invoice: 1853910	1853910	8248	11/12/2021		120721	1,852.49
				1,852.49		P/E 11/5-TWRF COMP STUDY			
					E CIP10619 .NON-LABOR .				
				754440	900000	Capital Asset Expenses			
								CHECK 102819 TOTAL:	3,452.49
102820	12/07/2021	PRTD	20412 STERICYCLE, INC.	8000371191	8171	10/31/2021		120721	309.13
			Invoice: 8000371191	309.13 701121	623500	OCT'21 SHREDDING SRV			
						Records Management			
			Invoice: 8000142917	8000142917	8174	09/30/2021		120721	7.50
				7.50 701121	623500	AUG'21 DOC SHREDDING SRV			
						Records Management			
			Invoice: 8000142916	8000142916	8175	09/30/2021		120721	214.40
				214.40 701121	623500	SEP'21 DOC SHREDDING SRV			
						Records Management			
								CHECK 102820 TOTAL:	531.03
102821	12/07/2021	PRTD	21137 TESLA, INC.	22336379	8167	11/02/2021		120721	12,251.70
			Invoice: 22336379	6,125.85 751127	540510	RW P/S OCT'21 SOLAR			
				6,125.85 751128	540510	Energy			
						Energy			
								CHECK 102821 TOTAL:	12,251.70
102822	12/07/2021	PRTD	12149 THATCHER CO. OF CALI	2021400100185	8143	10/14/2021		120721	6,230.77
			Invoice: 2021400100185	6,230.77 751810	541011	45,020 LB SODIUM BISULFITE			
						Sodium Bisulfite			
			Invoice: 2021400100315	2021400100315	8144	10/26/2021		120721	6,228.00
				6,228.00 751810	541011	45,000 LB SODIUM BISULFITE			
						Sodium Bisulfite			

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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									
								CHECK 102822 TOTAL:	12,458.77
102823	12/07/2021	PRTD	21599 THE ROVISYS COMPANY	71720	8182	11/04/2021		120721	173,591.30
			Invoice: 71720						
				173,591.30					
					E CIP10567 .NON-LABOR .				
					754440 900000 Capital Asset Expenses				
				71700	8183	11/04/2021		120721	8,225.80
			Invoice: 71700						
				1,857.00					
					E CIP10714 .NON-LABOR .				
					301440 900000 Capital Asset Expenses				
				6,368.80	751300 570000 SCADA Services				
								CHECK 102823 TOTAL:	181,817.10
102824	12/07/2021	PRTD	20971 THOUSAND OAKS PLUMBI	49654202	8345	11/15/2021		120721	79.00
			Invoice: 49654202						
				79.00	751820 551500	SRV CALL-DRAIN TAPIA			
						Outside Services			
								CHECK 102824 TOTAL:	79.00
102825	12/07/2021	PRTD	18651 TOYOTA-LIFT OF LOS A	PSI-0271287	8350	11/18/2021		120721	91.00
			Invoice: PSI-0271287						
				91.00	701325 551500	SRV-VEH#708			
						Outside Services			
			Invoice: PSI-0271288						
				91.00	701325 551500	SRV-VEH#712		120721	91.00
						Outside Services			
			Invoice: PSI-0271289						
				126.46	701325 551500	SRV-VEH#305		120721	126.46
						Outside Services			
			Invoice: PSI-0271290						
				159.57	701325 551500	SRV-VEH#202		120721	159.57
						Outside Services			
			Invoice: PSI-0271292						
				113.00	701325 551500	SRV-VEH#134		120721	113.00
						Outside Services			
			Invoice: PSI-0271293						
				170.03	701325 551500	SRV-VEH#723		120721	170.03
						Outside Services			

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 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
	CHECK	102825	TOTAL:		751.06
102826 12/07/2021 PRTD 20880 TPX COMMUNICATIONS 149978068-0	8259	11/16/2021		120721	8,193.96
Invoice: 149978068-0	SRV	11/16-12/15			
3,628.22 701001 540520 Telephone					
239.00 101104 540520 Telephone					
182.87 101107 540520 Telephone					
405.87 130100 540520 Telephone					
239.00 101110 540520 Telephone					
1,236.55 101600 540520 Telephone					
1,260.45 751820 540520 Telephone					
1,002.00 751810 540520 Telephone					
	CHECK	102826	TOTAL:		8,193.96
102827 12/07/2021 PRTD 30055 U.S. BANK NATIONAL A RTN#8/10556	8206	09/24/2021		120721	5,070.85
Invoice: RTN#8/10556		RTN#8 SULLY MILLER A/C 267520000			
5,070.85 201 201000 Contract Retainage					
	CHECK	102827	TOTAL:		5,070.85
102828 12/07/2021 PRTD 3006 UNDERGROUND SERVICE dbs20206012	8361	12/01/2021		120721	154.69
Invoice: dbs20206012	DIF	SAFE PERMIT FEE-NOV'21			
154.69 101700 551500 Outside Services					
Invoice: 1120210413	8362	12/01/2021		120721	379.60
379.60 101700 551500 224 TICKETS-NOV'21 Outside Services					
	CHECK	102828	TOTAL:		534.29
102829 12/07/2021 PRTD 20935 US METRO GROUP, INC. 104906	8157	10/31/2021		120721	13,199.60
Invoice: 104906	JANTRL	SRV-OCT'21			
6,308.86 701001 551500 Outside Services					
2,725.27 701002 551500 Outside Services					
1,021.78 751820 551800 Building Maintenance					
1,520.56 751810 551800 Building Maintenance					
208.54 101600 551800 Building Maintenance					
1,414.59 751750 551800 Building Maintenance					
Invoice: 104907	8158	10/31/2021		120721	5,537.28
2,076.48 701001 551500 DISINFECTING SRV-OCT'21					
692.16 701002 551500 Outside Services					
692.16 751820 551800 Building Maintenance					
2,076.48 751810 551800 Building Maintenance					

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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 102829 TOTAL:	18,736.88
102830	12/07/2021	PRTD	2436 VINCE BARNES AUTOMOT	025509	8164	10/28/2021		120721	372.41
			Invoice: 025509	372.41 701325	551500	SRV TRAN, OIL, FLTRS-#861			
						Outside Services			
			Invoice: 025511	025511	8165	10/29/2021		120721	629.68
				629.68 701325	551500	TUNE UP, OIL, FLTRS, BRK HANDLE-#817			
						Outside Services			
CHECK 102830 TOTAL:									1,002.09
102831	12/07/2021	PRTD	3035 VWR SCIENTIFIC	8806620757	8346	11/03/2021		120721	100.26
			Invoice: 8806620757	100.26 701341	551000	PIPET TIPS			
						Supplies/Material			
			Invoice: 8806620756	8806620756	8347	11/03/2021		120721	697.83
				697.83 701341	551000	SNAP CAPS			
						Supplies/Material			
			Invoice: 8806623513	8806623513	8348	11/03/2021		120721	40.35
				40.35 701341	551000	COLOR LAB TAPE			
						Supplies/Material			
CHECK 102831 TOTAL:									838.44
102832	12/07/2021	PRTD	3025 WATER & SANITATION S	2294859	8229	11/24/2021		120721	20,378.05
			Invoice: 2294859	20,378.05 101001	510500	PCH WATER 10/19/21-11/16/21			
						Purch Water-Ventura County			
CHECK 102832 TOTAL:									20,378.05
102833	12/07/2021	PRTD	18914 WECK LABORATORIES, I	W1I0471-LV	8149	09/08/2021		120721	535.00
			Invoice: W1I0471-LV	535.00 751750	571520	PW SAMPLING-1G28064			
						Other Laboratory Serv			
			Invoice: W1I0752-LV	W1I0752-LV	8152	09/13/2021		120721	710.00
				710.00 751750	571520	PW SAMPLING-1H04055			
						Other Laboratory Serv			
			Invoice: W1I1168-LV	W1I1168-LV	8153	09/18/2021		120721	2,312.00
				2,312.00 751750	571520	PW SAMPLING-1G14060			
						Other Laboratory Serv			
			Invoice: W1I1874-LV	W1I1874-LV	8154	09/28/2021		120721	393.00
				393.00 101300	571520	FAST WARTE CT-1H18059			
						Other Laboratory Serv			

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 CHECK NO CHK DATE TYPE VENDOR NAME

INVOICE	DOCUMENT	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC					
Invoice: w1j0335-LV	w1j0335-LV	8156	10/06/2021	120721	153.00
	153.00 751820	571520	RLV COMPOST-1G14084 Other Laboratory Serv		
Invoice: w1k0764-LV	w1k0764-LV	8215	11/10/2021	120721	130.00
	130.00 751810	571520	TAPIA PROCESS CONTROL-1K04099 Other Laboratory Serv		
Invoice: w1k0981-LV	w1k0981-LV	8216	11/11/2021	120721	179.00
	179.00 751810	571520	TAPIA EFFLNT-1J20053 Other Laboratory Serv		
Invoice: w1k0982-LV	w1k0982-LV	8217	11/11/2021	120721	535.00
	535.00 751750	571520	PW SAMPLING-1J20054 Other Laboratory Serv		
Invoice: w1k1152-LV	w1k1152-LV	8218	11/16/2021	120721	395.00
	395.00 751750	571520	PW SAMPLING-1H18058 Other Laboratory Serv		
Invoice: w1k1199-LV	w1k1199-LV	8219	11/16/2021	120721	395.00
	395.00 751750	571520	PW SAMPLING-1I08061 Other Laboratory Serv		
Invoice: w1k1200-LV	w1k1200-LV	8220	11/16/2021	120721	395.00
	395.00 751750	571520	PW SAMPLING-1I15031 Other Laboratory Serv		
Invoice: w1k1201-LV	w1k1201-LV	8221	11/16/2021	120721	645.00
	645.00 751750	571520	PW SAMPLING-1I29040 Other Laboratory Serv		
				CHECK 102833 TOTAL:	6,777.00
NUMBER OF CHECKS 70				*** CASH ACCOUNT TOTAL ***	612,721.30
TOTAL PRINTED CHECKS				COUNT AMOUNT	
				70 612,721.30	
				*** GRAND TOTAL ***	612,721.30

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296drosales

YEAR	PER	JNL	SRC	ACCOUNT	JNL	DESC	REF 1	REF 2	REF 3	ACCOUNT	DESC	T	OB	DEBIT	CREDIT
			EFF	DATE						LINE	DESC				
2022	6	44													
APP	701-200000			12/07/2021	120721		120721				Accounts Payable			112,029.50	
											AP CASH DISBURSEMENTS JOURNAL				
APP	999-100100			12/07/2021	120721		120721				Cash-General				612,721.30
											AP CASH DISBURSEMENTS JOURNAL				
APP	751-200000			12/07/2021	120721		120721				Accounts Payable			140,412.11	
											AP CASH DISBURSEMENTS JOURNAL				
APP	101-200000			12/07/2021	120721		120721				Accounts Payable			124,366.09	
											AP CASH DISBURSEMENTS JOURNAL				
APP	130-200000			12/07/2021	120721		120721				Accounts Payable			6,136.87	
											AP CASH DISBURSEMENTS JOURNAL				
APP	201-200000			12/07/2021	120721		120721				Accounts Payable			26,751.25	
											AP CASH DISBURSEMENTS JOURNAL				
APP	301-200000			12/07/2021	120721		120721				Accounts Payable			15,340.27	
											AP CASH DISBURSEMENTS JOURNAL				
APP	754-200000			12/07/2021	120721		120721				Accounts Payable			187,114.30	
											AP CASH DISBURSEMENTS JOURNAL				
APP	102-200000			12/07/2021	120721		120721				Accounts Payable			570.91	
											AP CASH DISBURSEMENTS JOURNAL				
											GENERAL LEDGER TOTAL			612,721.30	612,721.30
APP	999-207010			12/07/2021	120721		120721				Due to/Due FromInternal Svs			112,029.50	
											Cash-General				112,029.50
APP	701-100100			12/07/2021	120721		120721				Due to/Due FromJPA Operations			140,412.11	
											Cash-General				140,412.11
APP	999-207510			12/07/2021	120721		120721				Due to/Due Frm Potable wtr Ops			124,366.09	
											Cash-General				124,366.09
APP	751-100100			12/07/2021	120721		120721				Due to/Due FrmSanitation Ops			6,136.87	
											Cash-General				6,136.87
APP	999-201010			12/07/2021	120721		120721				Due to/Due FrmPotable wtr Cnst			26,751.25	
											Cash In Bank				26,751.25
APP	101-100100			12/07/2021	120721		120721				Due to/Due FrmPotable wtr Repl			15,340.27	
											Cash-General				15,340.27
APP	999-201300			12/07/2021	120721		120721				Due to/Due FromJPA Replacement			187,114.30	
											Cash-General				
APP	130-100100			12/07/2021	120721		120721								
APP	999-202010			12/07/2021	120721		120721								
APP	201-150100			12/07/2021	120721		120721								
APP	999-203010			12/07/2021	120721		120721								
APP	301-100100			12/07/2021	120721		120721								
APP	999-207540			12/07/2021	120721		120721								

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

YEAR PER	JNL					ACCOUNT DESC	T	OB	DEBIT	CREDIT
SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	LINE DESC				
APP 754-100100	12/07/2021	120721	120721			Cash-General			187,114.30	
APP 999-201020	12/07/2021	120721	120721			Due to/Due Frm Rec1 Wtr Ops		570.91		
APP 102-100100	12/07/2021	120721	120721			Cash-General			570.91	
	12/07/2021	120721	120721							
SYSTEM GENERATED ENTRIES TOTAL									612,721.30	612,721.30
JOURNAL 2022/06/44 TOTAL									1,225,442.60	1,225,442.60

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
101 Potable Water Operations 101-100100 101-200000	2022 6	44	12/07/2021	Cash-General Accounts Payable	124,366.09	124,366.09
FUND TOTAL					124,366.09	124,366.09
102 Reclaimed Water Operations 102-100100 102-200000	2022 6	44	12/07/2021	Cash-General Accounts Payable	570.91	570.91
FUND TOTAL					570.91	570.91
130 Sanitation Operations 130-100100 130-200000	2022 6	44	12/07/2021	Cash-General Accounts Payable	6,136.87	6,136.87
FUND TOTAL					6,136.87	6,136.87
201 Potable Water Construction 201-150100 201-200000	2022 6	44	12/07/2021	Cash In Bank Accounts Payable	26,751.25	26,751.25
FUND TOTAL					26,751.25	26,751.25
301 Potable Wtr Replacement Fund 301-100100 301-200000	2022 6	44	12/07/2021	Cash-General Accounts Payable	15,340.27	15,340.27
FUND TOTAL					15,340.27	15,340.27
701 Internal Service Fund 701-100100 701-200000	2022 6	44	12/07/2021	Cash-General Accounts Payable	112,029.50	112,029.50
FUND TOTAL					112,029.50	112,029.50
751 JPA Operations 751-100100 751-200000	2022 6	44	12/07/2021	Cash-General Accounts Payable	140,412.11	140,412.11
FUND TOTAL					140,412.11	140,412.11
754 JPA Replacement 754-100100 754-200000	2022 6	44	12/07/2021	Cash-General Accounts Payable	187,114.30	187,114.30
FUND TOTAL					187,114.30	187,114.30
999 Pooled Cash	2022 6	44	12/07/2021			

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
999-100100				Cash-General		612,721.30
999-201010				Due to/Due Frm Potable Wtr Ops	124,366.09	
999-201020				Due to/Due Frm Recl Wtr Ops	570.91	
999-201300				Due to/Due FrmSanitation Ops	6,136.87	
999-202010				Due to/Due FrmPotable wtr Cnst	26,751.25	
999-203010				Due to/Due FrmPotable wtr Repl	15,340.27	
999-207010				Due to/Due FromInternal Sys	112,029.50	
999-207510				Due to/Due FromJPA Operations	140,412.11	
999-207540				Due to/Due FromJPA Replacement	187,114.30	
				FUND TOTAL	612,721.30	612,721.30

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
101	Potable Water Operations		124,366.09
102	Reclaimed Water Operations		570.91
130	Sanitation Operations		6,136.87
201	Potable Water Construction		26,751.25
301	Potable Wtr Replacement Fund		15,340.27
701	Internal Service Fund		112,029.50
751	JPA Operations		140,412.11
754	JPA Replacement		187,114.30
999	Pooled Cash		
		612,721.30	
	TOTAL	612,721.30	612,721.30

** END OF REPORT - Generated by Debbie Rosales **

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
102834	12/14/2021	PRTD	19269 ACC BUSINESS	213195953	8403	11/27/2021		121421	1,872.20
			Invoice: 213195953						
				187.22 101600	540520	Telephone			
				187.22 751820	540520	Telephone			
				561.66 751810	540520	Telephone			
				468.05 701001	540520	Telephone			
				468.05 701002	540520	Telephone			
							CHECK	102834 TOTAL:	1,872.20
102835	12/14/2021	PRTD	8680 ADS, LLC	22085.22-1121	8385	11/20/2021		121421	3,060.00
			Invoice: 22085.22-1121						
				765.00 130100	551500	NOV'21-FLOW MONITORING			
				2,295.00 751800	551500	Outside Services			
							CHECK	102835 TOTAL:	3,060.00
102836	12/14/2021	PRTD	3807 AMERICAN WATER RESOU	16131/2022	8479	10/15/2021		121421	549.00
			Invoice: 16131/2022						
				549.00 701121	710500	2022 MEMBERSHIP DUES			
						Dues, Subsc & Memberships			
							CHECK	102836 TOTAL:	549.00
102837	12/14/2021	PRTD	2407 ATLAS TOWING	59621	8460	11/22/2021		121421	230.00
			Invoice: 59621						
				230.00 701325	551500	TOW VEH #890			
						Outside Services			
							CHECK	102837 TOTAL:	230.00
102838	12/14/2021	PRTD	30237 STEVEN BAIRD	120921	8491	12/09/2021		121421	544.48
			Invoice: 120921						
				544.48 701230	683000	CAPIO CONF 11/1-11/5-SB.			
						Training & Professional Devel			
							CHECK	102838 TOTAL:	544.48
102839	12/14/2021	PRTD	2455 BLACKBURN MFG	C089703-IN	8407	11/11/2021	22200074	121421	809.18
			Invoice: C089703-IN						
				83.76 101900	572500	SPRAY PAINT			
				92.13 101900	572500	Genl Supplies/Small Tools			
				92.13 101900	572500	Genl Supplies/Small Tools			
				272.84 101900	572500	Genl Supplies/Small Tools			
				268.32 101900	572500	Genl Supplies/Small Tools			
							CHECK	102839 TOTAL:	809.18

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									
102840	12/14/2021	PRTD	20655 CANNON CORPORATION	78234	8379	11/02/2021		121421	4,089.32
	Invoice: 78234			4,089.32	101100	551500	P/3 10/31- LV2 PUMP UPGRD Outside Services		
							CHECK	102840 TOTAL:	4,089.32
102841	12/14/2021	PRTD	21655 CATALYST DIVING	11052021-1	8431	11/05/2021		121421	8,663.59
	Invoice: 11052021-1			8,663.59	751200	541500	RES FALL CLEANING & INSPCTN Outside Services		
							CHECK	102841 TOTAL:	8,663.59
102842	12/14/2021	PRTD	20797 CHRIS' MOBILE TIRE S	089432	8461	11/17/2021		121421	984.47
	Invoice: 089432			984.47	701325	551500	2 TIRES-VEH #925 Outside Services		
							CHECK	102842 TOTAL:	984.47
102843	12/14/2021	PRTD	3790 COUNTY OF LA - AUDIT	0011/2022	8447	10/18/2021		121421	815.25
	Invoice: 0011/2022			472.05	751800	542000	BRIDGE RENT '22 @ TRNF CRK, MULHLND & TO BLVD		
				255.20	101300	542000	Permits and Fees		
				88.00	751300	542000	Permits and Fees		
							CHECK	102843 TOTAL:	815.25
102844	12/14/2021	PRTD	30236 SOPHIA CROCKER	120921	8492	12/09/2021		121421	107.95
	Invoice: 120921			107.95	701430	711000	JPIA FALL CONF 11/2*-11/30-S.C. Travel / Misc Staff Exp		
							CHECK	102844 TOTAL:	107.95
102845	12/14/2021	PRTD	11330 DIAL SECURITY	366481	8414	12/31/2019		121421	213.53
	Invoice: 366481			213.53	751820	551800	CELL DIALER-RLV FIRE PANEL Building Maintenance		
				396588					
	Invoice: 396588			152.92	701001	551500	REPLC BTRY-BLDG 8 SEC SYS Outside Services		
				396589					
	Invoice: 396589			500.00	751820	551800	RPR RLV FIRE PANEL Building Maintenance		
				390322					
	Invoice: 390322						8417	11/30/2020	121421
							ADJ MOTION SENSORS-TAPIA		275.00

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					
				275.00 751810	551800				
									Building Maintenance
								CHECK 102845 TOTAL:	1,141.45
102846	12/14/2021	PRTD	30234 ERICK ESTRADA, Invoice: 075663	075663	8464	11/30/2021		121421	51.09
				51.09 101	230500				RFND BAL-CLOSED A/C Deposit Refd Clearing-Billing
								CHECK 102846 TOTAL:	51.09
102847	12/14/2021	PRTD	2654 FAMCON PIPE Invoice: S100064467.001	S100064467.001	7931	10/27/2021	22200054	121421	10,369.41
				10,369.41					VALVES
									E CIP10674 .NON-LABOR . 301440 900000 Capital Asset Expenses
								CHECK 102847 TOTAL:	10,369.41
102848	12/14/2021	PRTD	2658 FEDERAL EXPRESS CORP Invoice: 7-578-41283	7-578-41283	8456	11/26/2021		121421	72.75
				71.69 751820	571520				PKG DLVRD 11/19 Other Laboratory Serv
				1.06 701410	620000				Forms, Supplies And Postage
			Invoice: 7-586-19801	7-586-19801	8480	12/03/2021		121421	17.96
				17.96 701410	620000				PKG DLVRD 12/1 Forms, Supplies And Postage
								CHECK 102848 TOTAL:	90.71
102849	12/14/2021	PRTD	6770 G.I. INDUSTRIES Invoice: 3009779-0283-6	3009779-0283-6	8422	12/01/2021		121421	806.13
				806.13 701002	551500	11/16-11/30			SHOP BLDG Outside Services
			Invoice: 2535048-0283-1	2535048-0283-1	8442	12/01/2021		121421	594.00
				594.00 751810	541500	12/21			DISP-TAPIA GRIT Outside Services
			Invoice: 2535047-0283-3	2535047-0283-3	8443	12/01/2021		121421	704.28
				704.28 751810	551800	12/21			DISP-TAPIA Building Maintenance
			Invoice: 2513137-0283-8	2513137-0283-8	8444	12/01/2021		121421	210.51
				210.51 101600	551800	12/21			DISP-WLK Building Maintenance
								CHECK 102849 TOTAL:	2,314.92

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									
102850	12/14/2021	PRTD	2701 GRAINGER	9127151232	8388	11/19/2021		121421	86.28
				Invoice: 9127151232					
				86.28 751820	551000	V-BELTS & PLIERS Supplies/Material			
				Invoice: 9111118478					
				9111118478	8389	11/05/2021		121421	65.57
				Invoice: 9111231651					
				65.57 701321	572500	EXTENSION CORD Genl Supplies/Small Tools			
				Invoice: 9111231651					
				9111231651	8390	11/05/2021		121421	22.94
				Invoice: 9114010888					
				22.94 101600	551000	HOSE CLAMPS Supplies/Material			
				Invoice: 9114010888					
				9114010888	8391	11/08/2021		121421	29.16
				Invoice: 9115223126					
				29.16 701001	551000	FILTER Supplies/Material			
				Invoice: 9115223126					
				9115223126	8392	11/09/2021		121421	10.01
				Invoice: 9119608801					
				10.01 751810	551000	DOOR LATCH Supplies/Material			
				Invoice: 9119608801					
				9119608801	8393	11/12/2021		121421	52.77
				Invoice: 9119897438					
				52.77 101100	551000	HARDWARE Supplies/Material			
				Invoice: 9119897438					
				9119897438	8394	11/12/2021		121421	64.92
				Invoice: 9110329290					
				64.92 101100	551000	HARDWARE Supplies/Material			
				Invoice: 9110329290					
				9110329290	8395	11/05/2021		121421	336.13
				Invoice: 9113658257					
				336.13 101900	572500	SILICONE SEALANT Genl Supplies/Small Tools			
				Invoice: 9113658257					
				9113658257	8396	11/08/2021		121421	1,932.48
				1,932.48 701326	572500	INSULATION MULTIMETERS Genl Supplies/Small Tools			
				Invoice: 9114108633					
				9114108633	8397	11/08/2021		121421	167.01
				Invoice: 9116429946					
				167.01 751810	551000	VALVE COIL Supplies/Material			
				Invoice: 9116429946					
				9116429946	8398	11/10/2021		121421	75.95
				75.95 751810	551000	CUTTING OIL Supplies/Material			
								CHECK 102850 TOTAL:	2,843.22
102851	12/14/2021	PRTD	21168 GRANICUS	146003	8376	11/22/2021		121421	22,168.00
				Invoice: 146003					
				22,168.00 701420	621500	PUBLIC MTG AGENDA SOFTWARE Equip Maintenance			

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 102851 TOTAL:	22,168.00
102852	12/14/2021	PRTD	2705 HACH COMPANY	12728721	8424	11/04/2021		121421	30,249.00
			Invoice: 12728721		SRV	AGREEMENT-10/16/21-10/15/22			
				14,115.00 751750	541500	Outside Services			
				16,134.00 101600	541500	Outside Services			
								CHECK 102852 TOTAL:	30,249.00
102853	12/14/2021	PRTD	4525 HARRINGTON INDUSTRIA	005D4493	8457	11/18/2021		121421	444.44
			Invoice: 005D4493		BALL	VALVES			
				444.44 751810	541000	Supplies/Material			
								CHECK 102853 TOTAL:	444.44
102854	12/14/2021	PRTD	20856 INTERNATIONAL PRINTI	22517.6	8399	11/16/2021		121421	536.11
			Invoice: 22517.6		BUSINESS	CARDS			
				536.11 701410	620000	Forms, Supplies And Postage			
								CHECK 102854 TOTAL:	536.11
102855	12/14/2021	PRTD	3352 LAS VIRGENES MUNICIP	0907/120121	8425	12/01/2021		121421	407.44
			Invoice: 0907/120121		WLK	FLT 10/29/21-11/24/21			
				407.44 101600	540540	Water			
								CHECK 102855 TOTAL:	407.44
102856	12/14/2021	PRTD	2789 LIEBERT CASSIDY WHIT	207843	8448	10/31/2021		121421	195.00
			Invoice: 207843		P/E	10/31-LGL CONSLT-GEN NEGOTN			
				195.00 701430	650000	Legal Services			
			Invoice: 207833		8449	10/31/2021		121421	2,223.00
				207833	P/E	10/31-LGL CONSLT-MGMT NEGOTN			
				2,223.00 701430	650000	Legal Services			
			Invoice: 207822		8450	10/31/2021		121421	4,719.00
				207822	P/E	10/31-LGL CONSLT-SPC NEGOTN			
				4,719.00 701430	650000	Legal Services			
			Invoice: 207810		8451	10/31/2021		121421	78.00
				207810	P/E	10/31-LGL CONSLT-VACC NEGOTN			
				78.00 701430	650000	Legal Services			
			Invoice: 207015		8452	10/31/2021		121421	429.00
				207015	P/E	10/31-LGL CONSLT-GENERAL			
				429.00 701430	650000	Legal Services			

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 102856 TOTAL:	7,644.00
102857	12/14/2021	PRTD	8484 LINDE GAS AND EQUIPM	67307622	8465	11/22/2021		121421	152.22
			Invoice: 67307622						
				152.22 101100	541000				
								CHECK 102857 TOTAL:	152.22
102858	12/14/2021	PRTD	30230 DONALD LUBER	057449	8462	11/30/2021		121421	92.16
			Invoice: 057449						
				92.16 101	230500				
								CHECK 102858 TOTAL:	92.16
102859	12/14/2021	PRTD	21574 METERSYS	INV-000646	8256	11/16/2021		121421	14,851.50
			Invoice: INV-000646						
				14,851.50					
					E CIP10660 .NON-LABOR .				
					301440 900000				
									Capital Asset Expenses
								CHECK 102859 TOTAL:	14,851.50
102860	12/14/2021	PRTD	14322 MILES CHEMICAL COMPA	642950	8432	11/22/2021		121421	244.64
			Invoice: 642950						
				244.64 751750	541000				
								CHECK 102860 TOTAL:	244.64
102861	12/14/2021	PRTD	21558 MKN-MICHAEL K NUNLEY	9865	8377	11/01/2021		121421	9,097.48
			Invoice: 9865						
				9,097.48 701350	622000				
									P/E 10/30-STANDARDS & SPEC UPDT
									Outside Services
				10004					
				1,961.64 701350	622000				
									P/E 11/30-STANDARDS & SPEC UPDT
									Outside Services
								CHECK 102861 TOTAL:	11,059.12
102862	12/14/2021	PRTD	30225 MONSIDO, INC	INV-21747	8261	11/29/2021		121421	5,530.00
			Invoice: INV-21747						
				5,530.00 701230	660400				
									WEB GOVERNANCE SUITE
									Public Education Programs
								CHECK 102862 TOTAL:	5,530.00

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									
102868	12/14/2021	PRTD	20860 PAYLESS SMOG CENTER	150796	8458	11/24/2021		121421	79.70
			Invoice: 150796	79.70 701325	551500	SMOG TEST-#895 Outside Services			
								CHECK 102868 TOTAL:	79.70
102869	12/14/2021	PRTD	4675 PEPPERDINE UNIVERSIT	19ROUSE-3	8382	11/04/2021		121421	476.22
			Invoice: 19ROUSE-3	476.22		P/E 9/30-SURVEY PWP OPINION			
					E CIP10635 .NON-LABOR . 754440 900000	Capital Asset Expenses			
								CHECK 102869 TOTAL:	476.22
102870	12/14/2021	PRTD	3110 GLEN PETERSON	35	7876	11/01/2021		121421	1,760.00
			Invoice: 35	1,760.00 701112	651600	MWD REP FEES-OCT'21 Other Professional Serv			
								CHECK 102870 TOTAL:	1,760.00
102871	12/14/2021	PRTD	12954 POLYDYNE INC.	1593714	8427	11/15/2021		121421	56,720.12
			Invoice: 1593714	51,799.20 751820 4,920.92 751820	541070 541070	45,840 LBS CLARIFLOC Polymer Polymer			
								CHECK 102871 TOTAL:	56,720.12
102872	12/14/2021	PRTD	21594 RECYCLED WOOD PRODUC	218192	8433	11/22/2021		121421	1,820.00
			Invoice: 218192	1,820.00 751820	541080	130 YDS WOODCHIPS Amendment			
			Invoice: 218235	218235		11/23/2021		121421	1,820.00
				1,820.00 751820	541080	130 YDS WOODCHIPS Amendment			
			Invoice: 218282	218282		11/24/2021		121421	1,820.00
				1,820.00 751820	541080	130 YDS WOODCHIPS Amendment			
			Invoice: 218410	218410		11/29/2021		121421	1,820.00
				1,820.00 751820	541080	130 YDS WOODCHIPS Amendment			
			Invoice: 218587	218587		12/01/2021		121421	1,820.00
				1,820.00 751820	541080	130 YDS WOODCHIPS Amendment			

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 102872 TOTAL:	9,100.00
102873	12/14/2021	PRTD	30154 LEE RENGER	120821	8486	12/08/2021		121421	319.84
			Invoice: 120821	319.84 701112	601000	ACWA CONF 12/1-12/2-L.R. Directors' Conference Exp			
								CHECK 102873 TOTAL:	319.84
102874	12/14/2021	PRTD	9259 ROCK N ROLL-OFF, INC	452068	8477	11/03/2021		121421	1,396.44
			Invoice: 452068	1,396.44 701224	551500	10 & 20 YD P/E-11/3 Outside Services			
								CHECK 102874 TOTAL:	1,396.44
102875	12/14/2021	PRTD	4586 ROYAL INDUSTRIAL SOL	9009-1013755	8408	11/16/2021	22200064	121421	1,544.50
			Invoice: 9009-1013755	386.13 101300	570000	TECHCONNECT 11/5/21-2/13/22			
				386.12 101600	570000	SCADA Services			
				772.25 751810	570000	SCADA Services			
			Invoice: 9009-1013783	9009-1013783	8409	11/18/2021		121421	196.64
				196.64 751820	551000	FLEX & FUSES Supplies/Material			
			Invoice: 9009-1013784	9009-1013784	8410	11/18/2021		121421	508.06
				508.06 751820	551000	CONDUIT Supplies/Material			
			Invoice: 9009-1013668	9009-1013668	8440	11/15/2021		121421	58.78
				58.78 751810	551000	WIRE MARKERS Supplies/Material			
								CHECK 102875 TOTAL:	2,307.98
102876	12/14/2021	PRTD	20583 RT LAWRENCE CORPORAT	46830	8383	11/19/2021		121421	958.88
			Invoice: 46830	958.88 701221	622000	LOCKBOX FEES-OCT'21 Outside Services			
								CHECK 102876 TOTAL:	958.88
102877	12/14/2021	PRTD	20779 SAND MATERIALS & AGG	80012	8429	11/19/2021		121421	1,155.12
			Invoice: 80012	1,155.12 101700	551000	15.24 T CRUSHED ROCK & 24.63 T FILL SAND Supplies/Material			
								CHECK 102877 TOTAL:	1,155.12

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 102883 TOTAL:	198,080.15
102884	12/14/2021	PRTD	16034 TASC (TOTAL ADMINIST	IN2197000	8478	11/17/2021		121421	1,477.65
			Invoice: IN2197000					FSA RENEWAL, CLAIM & ADMIN FEES	
				1,477.65 701430	622000			Outside Services	
								CHECK 102884 TOTAL:	1,477.65
102885	12/14/2021	PRTD	12149 THATCHER CO. OF CALI	2021400101134	8428	11/16/2021		121421	6,634.39
			Invoice: 2021400101134					45,040 LB SODIUM BISULFITE	
				6,634.39 751810	541011			Sodium Bisulfite	
								CHECK 102885 TOTAL:	6,634.39
102886	12/14/2021	PRTD	21511 URBAN WATER GROUP, I	1515	8179	11/04/2021		121421	1,200.00
			Invoice: 1515					SUSTAIN GARDEN CLASS #1-10/23	
				1,200.00 701223	622000			Outside Services	
			Invoice: 1514					8264 11/04/2021 121421	5,100.00
				5,100.00 751750	551500			SIGNAGE & MAINT CONSLT SRVS	
								Outside Services	
			Invoice: 1520					8265 11/12/2021 121421	1,200.00
				1,200.00 701223	622000			SUSTAIN GARDEN CLASS #2-11/13	
								Outside Services	
								CHECK 102886 TOTAL:	7,500.00
102887	12/14/2021	PRTD	18604 VENTURA PEST CONTROL	791864	8262	11/02/2021		121421	575.00
			Invoice: 791864					PEST CONTROL-NOV'21	
				90.00 101200	551500			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: 791986					8263 11/02/2021 121421	55.00
				55.00 101600	551500			GOPHER SRV-WLK-NOV'21	
								Outside Services	
								CHECK 102887 TOTAL:	630.00

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									
102888	12/14/2021	PRTD	30056 VERIZON WIRELESS	9893758104	8423	11/26/2021		121421	456.12
			Invoice: 9893758104	456.12 701224	540520	WIRELESS SVC 11/27-12/26/21 Telephone			
								CHECK 102888 TOTAL:	456.12
102889	12/14/2021	PRTD	2436 VINCE BARNES AUTOMOT	025503	8209	11/03/2021		121421	493.93
			Invoice: 025503	493.93 701325	551500	WIRE REPAIRS-#836 Outside Services			
			Invoice: 025526	025526	8210	11/03/2021		121421	102.64
				102.64 701325	551500	OIL/FILTERS-#919 Outside Services			
			Invoice: 025528	025528	8211	11/05/2021		121421	309.72
				309.72 701325	551500	OIL/FILTER/WIRE RPR-#926 Outside Services			
								CHECK 102889 TOTAL:	906.29
102890	12/14/2021	PRTD	3035 VWR SCIENTIFIC	8806757194	8453	11/16/2021		121421	33.16
			Invoice: 8806757194	33.16 701341	551000	CONDUCTIVITY STANDARD Supplies/Material			
			Invoice: 880676664	880676664	8454	11/17/2021		121421	28.23
				28.23 701341	551000	CONDUCTIVITY STANDARD Supplies/Material			
			Invoice: 8806766645	8806766645	8455	11/17/2021		121421	790.21
				790.21 701341	551000	FILTER PAPER Supplies/Material			
								CHECK 102890 TOTAL:	851.60
102891	12/14/2021	PRTD	19685 W. LITTEN INC.	21048	8386	11/22/2021		121421	6,904.00
			Invoice: 21048	6,904.00 751810	678800	SPRAYFIELD 11/15-11/21 District Sprayfield			
			Invoice: 21049	21049	8387	11/29/2021		121421	4,648.95
				4,648.95 751810	678800	SPRAYFIELD 11/22-11/24 District Sprayfield			
			Invoice: 21050	21050	8441	12/04/2021		121421	6,904.00
				6,904.00 751810	678800	SPRAYFIELD 11/29-12/2 District Sprayfield			

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 102891 TOTAL: 18,456.95									
102892	12/14/2021	PRTD	30231 WARD CORPORATION	074415	8463	11/30/2021		121421	911.59
			Invoice: 074415	911.59 101	230500	RFND BAL-CLOSED A/C Deposit Refd Clearing-Billing			
CHECK 102892 TOTAL: 911.59									
102893	12/14/2021	PRTD	18914 WECK LABORATORIES, I	W1K1101-LV	8411	11/15/2021		121421	2,013.00
			Invoice: W1K1101-LV	2,013.00 751750	571520	PW SAMPLING-1I15030 Other Laboratory Serv			
			Invoice: W1K1360-LV	W1K1360-LV	8412	11/18/2021		121421	8.00
				8.00 751810	571520	TAPIA GROUNDWATER-1J13052 Other Laboratory Serv			
			Invoice: W1K2087-LV	W1K2087-LV	8413	11/30/2021		121421	734.00
				734.00 751830	571520	RLV GROUNDWATER-1K02021 Other Laboratory Serv			
CHECK 102893 TOTAL: 2,755.00									
102894	12/14/2021	PRTD	3047 WESCO DISTRIBUTION,	158393	8437	11/22/2021		121421	505.25
			Invoice: 158393	505.25 701002	551000	SAFETY SWITCH Supplies/Material			
			Invoice: 158728	158728	8438	11/23/2021		121421	2,097.71
				2,097.71 701001	551000	GENERATOR AUTO START CABLE Supplies/Material			
CHECK 102894 TOTAL: 2,602.96									
NUMBER OF CHECKS 61 *** CASH ACCOUNT TOTAL ***									533,241.39
						COUNT	AMOUNT		
TOTAL PRINTED CHECKS						61	533,241.39		
*** GRAND TOTAL ***									533,241.39

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296drosales

YEAR	PER	JNL	SRC	ACCOUNT	JNL	DESC	REF 1	REF 2	REF 3	ACCOUNT	DESC	T	OB	DEBIT	CREDIT
			EFF	DATE						LINE	DESC				
2022	6	79													
APP	101-200000			12/14/2021	121421		121421				Accounts Payable			25,927.60	
											AP CASH DISBURSEMENTS JOURNAL				
APP	999-100100			12/14/2021	121421		121421				Cash-General				533,241.39
											AP CASH DISBURSEMENTS JOURNAL				
APP	751-200000			12/14/2021	121421		121421				Accounts Payable			210,373.78	
											AP CASH DISBURSEMENTS JOURNAL				
APP	701-200000			12/14/2021	121421		121421				Accounts Payable			68,495.23	
											AP CASH DISBURSEMENTS JOURNAL				
APP	130-200000			12/14/2021	121421		121421				Accounts Payable			765.00	
											AP CASH DISBURSEMENTS JOURNAL				
APP	301-200000			12/14/2021	121421		121421				Accounts Payable			25,220.91	
											AP CASH DISBURSEMENTS JOURNAL				
APP	754-200000			12/14/2021	121421		121421				Accounts Payable			4,378.72	
											AP CASH DISBURSEMENTS JOURNAL				
APP	201-200000			12/14/2021	121421		121421				Accounts Payable			198,080.15	
											AP CASH DISBURSEMENTS JOURNAL				
											GENERAL LEDGER TOTAL			533,241.39	533,241.39
APP	999-201010			12/14/2021	121421		121421				Due to/Due Frm Potable Wtr Ops			25,927.60	
											Cash-General				25,927.60
APP	101-100100			12/14/2021	121421		121421				Due to/Due FromJPA Operations			210,373.78	
											Cash-General				210,373.78
APP	751-100100			12/14/2021	121421		121421				Due to/Due FromInternal Svs			68,495.23	
											Cash-General				68,495.23
APP	999-207010			12/14/2021	121421		121421				Due to/Due FrmSanitation Ops			765.00	
											Cash-General				765.00
APP	701-100100			12/14/2021	121421		121421				Due to/Due FrmPotable Wtr Repl			25,220.91	
											Cash-General				25,220.91
APP	999-203010			12/14/2021	121421		121421				Due to/Due FromJPA Replacement			4,378.72	
											Cash-General				4,378.72
APP	301-100100			12/14/2021	121421		121421				Due to/Due FrmPotable Wtr Cnst			198,080.15	
											Cash In Bank				198,080.15

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

YEAR PER	JNL	ACCOUNT	DESC	REF 1	REF 2	REF 3	ACCOUNT DESC	T	OB	DEBIT	CREDIT
EFF DATE	JNL	DESC	REF 1	REF 2	REF 3	LINE DESC					
12/14/2021	121421		121421				SYSTEM GENERATED ENTRIES TOTAL			533,241.39	533,241.39
							JOURNAL 2022/06/79 TOTAL			1,066,482.78	1,066,482.78

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
101	2022	6	79	12/14/2021	Potable Water Operations		
					101-100100 Cash-General		25,927.60
					101-200000 Accounts Payable	25,927.60	
					FUND TOTAL	25,927.60	25,927.60
130	2022	6	79	12/14/2021	Sanitation Operations		
					130-100100 Cash-General		765.00
					130-200000 Accounts Payable	765.00	
					FUND TOTAL	765.00	765.00
201	2022	6	79	12/14/2021	Potable Water Construction		
					201-150100 Cash In Bank		198,080.15
					201-200000 Accounts Payable	198,080.15	
					FUND TOTAL	198,080.15	198,080.15
301	2022	6	79	12/14/2021	Potable wtr Replacement Fund		
					301-100100 Cash-General		25,220.91
					301-200000 Accounts Payable	25,220.91	
					FUND TOTAL	25,220.91	25,220.91
701	2022	6	79	12/14/2021	Internal Service Fund		
					701-100100 Cash-General		68,495.23
					701-200000 Accounts Payable	68,495.23	
					FUND TOTAL	68,495.23	68,495.23
751	2022	6	79	12/14/2021	JPA Operations		
					751-100100 Cash-General		210,373.78
					751-200000 Accounts Payable	210,373.78	
					FUND TOTAL	210,373.78	210,373.78
754	2022	6	79	12/14/2021	JPA Replacement		
					754-100100 Cash-General		4,378.72
					754-200000 Accounts Payable	4,378.72	
					FUND TOTAL	4,378.72	4,378.72
999	2022	6	79	12/14/2021	Pooled Cash		
					999-100100 Cash-General		533,241.39
					999-201010 Due to/Due Frm Potable Wtr Ops	25,927.60	
					999-201300 Due to/Due FrmSanitation Ops	765.00	
					999-202010 Due to/Due FrmPotable wtr Cnst	198,080.15	
					999-203010 Due to/Due FrmPotable wtr Rep1	25,220.91	
					999-207010 Due to/Due FromInternal Svs	68,495.23	

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
ACCOUNT						
999-207510				Due to/Due FromJPA Operations	210,373.78	
999-207540				Due to/Due FromJPA Replacement	4,378.72	
				FUND TOTAL	533,241.39	533,241.39

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
101	Potable Water Operations		25,927.60
130	Sanitation Operations		765.00
201	Potable Water Construction		198,080.15
301	Potable wtr Replacement Fund		25,220.91
701	Internal Service Fund		68,495.23
751	JPA Operations		210,373.78
754	JPA Replacement		4,378.72
999	Pooled Cash		
		533,241.39	
TOTAL		533,241.39	533,241.39

** END OF REPORT - Generated by Debbie Rosales **

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									
102766	12/07/2021	VOID	20695 AT&T	A/C -0051	0051-100521-05	7298	10/05/2021		-6,189.09
			Invoice: 0051-100521-05						
					-6,189.09	701002	540520	SRV 10/5/21~11/4/21@BLD#2 Telephone	
								CHECK 102766 TOTAL:	-6,189.09
								NUMBER OF CHECKS 1	*** CASH ACCOUNT TOTAL *** -6,189.09
								TOTAL VOIDED CHECKS	
								COUNT	AMOUNT
								1	6,189.09
								*** GRAND TOTAL ***	-6,189.09

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296drosales

YEAR PER	JNL	SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T OB	DEBIT	CREDIT
2022	6	82									
APP 701-200000			12/14/2021	102766	120721			Accounts Payable			6,189.09
								AP CASH DISBURSEMENTS JOURNAL			
APP 999-100100			12/14/2021	102766	120721			Cash-General		6,189.09	
								AP CASH DISBURSEMENTS JOURNAL			
								GENERAL LEDGER TOTAL		6,189.09	6,189.09
APP 999-207010			12/14/2021	120721	120721			Due to/Due FromInternal Svs			6,189.09
APP 701-100100			12/14/2021	120721	120721			Cash-General		6,189.09	
								SYSTEM GENERATED ENTRIES TOTAL		6,189.09	6,189.09
								JOURNAL 2022/06/82 TOTAL		12,378.18	12,378.18

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

FUND	ACCOUNT	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
701	Internal Service Fund	2022	6	82	12/14/2021			
	701-100100					Cash-General	6,189.09	
	701-200000					Accounts Payable		6,189.09
						FUND TOTAL	6,189.09	6,189.09
999	Pooled Cash	2022	6	82	12/14/2021			
	999-100100					Cash-General	6,189.09	
	999-207010					Due to/Due From Internal Svs		6,189.09
						FUND TOTAL	6,189.09	6,189.09

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
701	Internal Service Fund		6,189.09
999	Pooled Cash	6,189.09	
	TOTAL	6,189.09	6,189.09

** END OF REPORT - Generated by Debbie Rosales **



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

MINUTES
REGULAR MEETING

9:00 AM

December 7, 2021

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the Flag was led by Stephen Bigilen.

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 Assembly Bill 361, which exempts 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
Wayne Lemieux, District Counsel

2. APPROVAL OF AGENDA AND ADOPTION OF RESOLUTION NO. 2603 (AB 361)

A Approval of Agenda and Reauthorization of Revised Use of Teleconferencing for Public Meetings

Approve the agenda and pass, approve, and adopt proposed Resolution No. 2603, reauthorizing the revised use of teleconferencing for public meetings pursuant to the Brown Act provisions enacted by Assembly Bill 361

RESOLUTION NO. 2603

A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT REAUTHORIZING THE REVISED USE OF TELECONFERENCING FOR PUBLIC MEETINGS

(Reference is hereby made to Resolution No. 2603 on file in the District's Resolution Book and by this reference the same is incorporated herein.)

Director Polan moved to approve Item 2A. Motion seconded by Director Renger. Motion carried unanimously.

3. PUBLIC COMMENTS

None.

4. CONSENT CALENDAR

Director Caspary pulled Item 4C for discussion.

A List of Demands: December 7, 2021: Receive and file

B Minutes Regular Meeting of November 16, 2021: Approve

D Refuse Collection and Hauling Services: Award

Accept the quote from Waste Management/G.I. Industries and authorize the General Manager to execute a one-year service agreement, in the amount of \$45,000, with four one-year renewal options not to exceed the original amount by more than 10%, for a maximum five-year aggregate amount of \$274,730, for refuse collection and hauling services at the Tapia Water Reclamation Facility and Westlake Filtration Plant.

E Financial Review: First Quarter of Fiscal Year 2021-22

Receive and file the financial review for the first quarter of Fiscal Year 2021-22.

F Consideration of Non-Qualifying Event for Directors' Per Diem Compensation

Authorize Board Member Attendance and per diem compensation for Heal the Bay's ONE Water Day Event held on December 3, 2021.

Director Polan moved to approve the Consent Calendar as amended, with the exception of Item 4C. Motion seconded by Director Lo-Hill. Motion carried unanimously, with the exception of Director Caspary abstaining from Item 4D.

4. CONSENT CALENDAR – SEPARATE ACTION ITEM

C Drought and Water Supply Conditions Update: Receive and file

Joe McDermott presented the report. He noted that the California Department of Water Resources announced a zero percent allocation from the State Water Project for the upcoming year; however, the allocation could change as water supply conditions improve through the winter months. He also noted that up to 10 inches of snow was expected within the next few days in the Northern Sierras, and rain was expected locally.

Director Caspary moved to receive and file Item 4C. Motion seconded by Director Renger. Motion carried unanimously.

5. ILLUSTRATIVE AND/OR VERBAL PRESENTATION AGENDA ITEMS

A Legislative and Regulatory Updates

Joe McDermott, Director of Engineering and External Affairs, reported that the State Water Resources Control Board (SWRCB) issued a Notice of Proposed Emergency Rulemaking for the prohibition of activities and mandatory actions during a declared drought emergency. He stated that the proposed rules consist of regulations to prevent wasteful and unreasonable water use during drought. He noted that written comments in support or in opposition would need to be sent by noon, December 23rd. He stated that staff was reviewing the draft rules related to the use of potable water for irrigation of turf on public street medians and parkways as there was a conflicting message with irrigating trees located in medians and parkways. He also noted that the draft rules included a prohibition for homeowners associations to assess fines should homeowners reduce their lawn irrigation or remove landscaping in response to the declared drought emergency. He stated that the SWRCB would meet on January 4, 2022, to consider adopting the proposed regulations.

A discussion ensued regarding alternatives to turf in parkways, such as installation of decomposed granite or mulch.

6. TREASURER

Director Lo-Hill stated that the Treasurer's report was in order.

7. FACILITIES AND OPERATIONS

A Building No. 7 HVAC System Replacement: Award

Accept the quotation from Gordian Group and authorize the General Manager to issue a purchase order, in the amount of \$262,593.61, for replacement of the HVAC system for Building No. 7.

Jim Korkosz, Facilities Manager, presented the report.

Director Caspary moved to approve Item 7A. Motion seconded by Director Polan.

Shawn Triplett, Facilities Maintenance Supervisor, responded to questions regarding updating software and ensuring cybersecurity for the HVAC system by stating that the HVAC system would be a stand-alone system within the District's network.

Andy Lufkin, representing ACCO Engineered Systems, stated that the HVAC system would not be proprietary and would allow the District to move forward with a path to not be locked into one system.

Motion carried unanimously.

B Sewer Line and Lift Station Cleaning Services: Award

Authorization the General Manager to execute contractual service agreements with Pipe Tec, Inc., and National Plant Services, in the amounts of \$150,000 and \$50,000, respectively, for sewer line cleaning and lift station work.

Doug Anders, Administrative Services Coordinator, presented the report.

Director Polan moved to approve Item 7B. Motion seconded by Director Renger.

Shawn Triplett, Facilities Maintenance Supervisor, responded to a question regarding sewer line and lift station cleaning by stating that the District's approved Sewer System Management Plan (SSMP) required 20 percent of the existing sewer system to be cleaned annually, and required 10 percent of the cleaned sewers to be inspected. He noted that hydro-jetting would be performed to clean out debris, and the contractor would collect as much debris as possible using a vacuum truck.

Motion carried unanimously.

8. FINANCE AND ADMINISTRATION

A Approval of Memorandum of Understanding with Management Unit: January 1, 2022 through December 31, 2024

Authorize the General Manager to execute the proposed Memorandum of Understanding with the Management Unit for a term of January 1, 2022 through December 31, 2024.

Don Patterson, Director of Finance and Administration, presented the report.

Director Caspary moved to approve Item 8A. Motion seconded by Director Polan. Motion carried unanimously.

9. ENGINEERING AND EXTERNAL AFFAIRS

A Improved Identification and Branding of District Vehicles

Consider and provide feedback on options for improved identification and branding of District vehicles.

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

Steven Baird, Public Affairs Associate II, presented renderings of proposed designs and evergreen messaging to better identify District vehicles. He noted that staff considered ways to identify District vehicles that would not cause damage to resale value, such as not using vehicle wrapping that could damage the paint and using magnetic signage as an alternative.

A discussion ensued regarding support for increasing the size of the District logo and lettering size; considering utilization of magnetic signage; placing high visibility chevron-shaped reflective red/yellow decals on the rear of the vehicle to increase visibility; using higher contrast in printed lettering; keeping the design and evergreen messaging simple but large enough to read; including the District's website on the tailgate of vehicles; including short messaging such as *Save Water, We live in a permanent drought, Turf Removal, Be Waterwise, Drink from the Sink*; and considering whether or not to wrap vehicles.

Shaw Triplett, Facilities Maintenance Supervisor, responded to questions regarding the decreased resale value of vehicles that were wrapped and experienced paint damage, and the ease of removing current logos from vehicles and not causing paint damage.

Mr. McDermott noted that magnetic signage was not currently being used because they had a tendency to fly off of vehicles or become lost in the car wash.

A discussion ensued regarding obtaining and distributing *Bewaterwise.com* bumper stickers to customers picking up compost, at the Pure Water Demonstration Facility, and at the front counter.

B Digital Media Advertisement with Adtaxi: Approval of Change Order

Authorize the General Manager to approve Change Order No. 1 with Adtaxi, in the amount of \$30,000, for additional digital media advertisement associated with response to the on-going statewide drought emergency.

Mike McNutt, Public Affairs and Communications Manager, presented the report.

Director Renger moved to approve Item 9B. Motion seconded by Director Lo-Hill.

A discussion ensued regarding provision of bumper stickers and lawn signs for drought messaging, and aligning drought messaging with Calleguas Municipal Water District, Triunfo Water & Sanitation District, and the Los Angeles Department of Water and Power.

Mr. McNutt responded to a question regarding the acronym KPI by stating that KPI meant key performance indicator.

Steven Baird, Public Affairs Associate II, responded to a question regarding the acronym CPM by stating that CPM in digital advertising meant cost per thousand, cost per impression, or cost per click. He also responded to a question regarding proof of concept by stating that the District would be able to view how many people saw a digital advertisement and then clicked to the drought response website. He stated that this would provide the metrics demonstrating the effectiveness of the use of digital advertising.

Motion carried unanimously.

C Update on Automatic Meter Reading/Advanced Metering Infrastructure Project

Receive and file an update on the Automatic Meter Reading/Advanced Metering Infrastructure Project.

Craig Jones, Management Analyst II, presented the report and PowerPoint presentation.

Director Caspary moved to approve Item 9C. Motion seconded by Director Renger.

Mr. Jones responded to a question regarding the reason customers might opt-out of AMR/AMI meter installation by stating that some opt-out due to legacy with opting-out from electrical and gas advanced metering. He noted that after he had spoken with customers considering opting-out, the majority realized the benefits provided by the new meter.

Board President Lewitt noted that customers who receive an electronic bill would not receive the “snipe” message that would be imprinted on the outside of billing envelopes. Mr. Jones responded that he would follow-up with Ursula Bosson, Customer Service Manager, on working with InfoSend, the District’s utility billing contractor, on messaging to customers.

Mr. Jones responded to a question regarding the benefit of switching from Tektelic to Senet as the network provider by stating that Tektelic was primarily a hardware company, while Senet was focused on managed network services and would provide device level network performance data.

Andy Honeycutt, representing MeterSys, responded to a question regarding the advantage of upgrading to the Senet network application for AMI and Internet of Things (IoT) by stating that it would provide opportunities for pressure sensing to augment SCADA.

Motion carried unanimously.

D Update on Comprehensive Water Conservation Plan Activities and Authorization of Change Order No. 1 for the Weather-Based Irrigation Controller Program

Receive and file an update on the Comprehensive Water Conservation Plan activities and authorize the General Manager to approve a no-cost change order with Valley Soil, Inc., to perform on-site follow-up visits for participants of the Weather-Based Irrigation Controller Program.

Dave Roberts, Resource Conservation Manager, presented the report and PowerPoint presentation.

Director Polan moved to approve Item 9D. Motion seconded by Director Caspary.

Mr. Roberts responded to questions regarding the District's collaboration with the California Native Plant Society's on its recent native plant sale and future spring garden kit sale, and expansion of the smart irrigation controller program follow-up visits to target high water use customers and to assist with adjusting irrigation settings.

Motion carried unanimously.

10. NON-ACTION ITEMS

A Organization Reports

Director Caspary noted that the Santa Monica Bay Restoration Commission Governing Board would meet on December 14th, where they would hold an election for seven Governing Board Representatives. He reported that he attended the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA) meeting the previous week. He noted that the ACWA/JPIA made changes to its investment policy, which he would share with staff. He also reported that the ACWA/JPIA's excess/reinsurance market for the Liability and Property Programs continued to be very challenging with both programs experiencing significant price increases in the 2021-22 policy year. The cyber insurance market is also anticipated to experience increases. Also, a report was provided regarding safety program success stories.

B Director's Reports on Outside Meetings

Director Polan reported that he attended the ACWA Fall Conference. He noted that a presentation was provided regarding NASA's Western Water Applications Office and the use of LIDAR systems to measure snowpack. He stated that NASA was also working on predicting the amount of rainfall.

Director Renger reported that he also attended the ACWA Fall Conference. He noted that he attended the ACWA Energy Committee meeting, where they discussed issues with

energy storage due to unreliable green energy sources. He also reported that NASA was seeking partners who could use the orbital data downloaded from satellites, and the Army Corps of Engineers might be able to use NASA's satellite data to support water management activities for reservoirs.

Board President Lewitt reported that he attended the ACWA Federal Affairs Committee meeting. He noted that Congress had passed the largest infrastructure package in history, and there was a discussion regarding whether to visit legislative representatives in person in Washington D.C. for lobbying purposes. He suggested that it could be beneficial to visit legislative representatives in person to seek funding for projects. He also noted that ACWA was working on placing responsibility for per- and poly-fluoroalkyl substances (PFAS) on chemical manufacturers and not placing the burden on wastewater treatment facilities. He stated that he had a conversation with David Pettijohn, Director of Water Resources for the Los Angeles Department of Water and Power, regarding working together on drought messaging and increasing efforts to obtain Colorado River water. He also stated that this would be his priority for 2022. He also noted that he had a conversation with MWD Chairwoman Gloria Gray regarding the future of the California WaterFix tunnel project.

C General Manager Reports

(1) General Business

General Manager David Pedersen reported that Heather Repenning, Tracy Quinn, and Nancy Sutley, MWD directors representing the City of Los Angeles, would tour the Pure Water Demonstration Facility on December 10th. He stated that staff would share information on water challenges and priorities, including the challenge of access to Colorado River water supplies. He also reported that a water main break occurred on December 3rd on Agoura Road near Red Coat Lane. He noted that the 24-inch water main experienced a two-foot long corrosion leak. He acknowledged staff and Toro Enterprises on their efforts to repair the leak, and noted that repairs to the damaged roadway were pending. He reminded the Board that holiday baskets would be ready for them to distribute to District staff on December 8th. He noted the audit results and Las Virgenes Supervisor, Professional, and Confidential Unit's draft Memorandum of Understanding would be presented at the December 21st Board meeting for consideration. He also noted that he would be on vacation December 20th through 30th.

(2) Follow-Up Items

General Manager David Pedersen noted that the final employees' vacation accrual update would be presented in January.

D Directors' Comments

Director Polan stated that he spoke with a vendor at the ACWA Fall Conference that specialized in equipment to track and locate leaks. He noted that the recent leak on Agoura Road was 15-feet-deep, and he suggested that it might be cost effective to search for other leaks.

11. FUTURE AGENDA ITEMS

None.

12. PUBLIC COMMENTS

None.

13. CLOSED SESSION (This item was not discussed.)

A Conference with Labor Negotiator (Government Code Section 54957.6):

Agency Designated Representatives: David W. Pedersen, General Manager; Donald Patterson, Director of Finance and Administration; Sophia Crocker, Human Resources Manager

Employee Organizations: Las Virgenes Manager, Supervisor, Professional and Confidential Employees Association

14. OPEN SESSION AND ADJOURNMENT

Seeing no further business to come before the Board, the meeting was duly adjourned at **11:51 a.m.**

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

ATTEST:

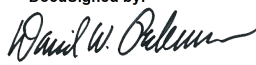
Lee Renger, Secretary
Board of Directors
Las Virgenes Municipal Water District

(SEAL)

December 1, 2021

To: Payroll

From: David W. Pedersen
General Manager

DocuSigned by:

12C6BE2E4EC44E2...

RE: Per Diem Request – November 2021

Attached are the Director statements of attendance for meetings, conferences and miscellaneous functions, which are summarized in the table below. If you have any questions, please contact me. Thank you.

On April 25, 2017, the Board adopted Resolution No. 2513, amending the per diem rate to \$220.

	<u>Director</u>	<u>No. of Meetings</u>	<u>Rate</u>	<u>Total</u>
8014	Charles Caspary	5	\$220.00	\$1,100.00
19447	Jay Lewitt	6	\$220.00	\$1,320.00
21169	Lynda Lo-Hill	4	\$220.00	\$880.00
18856	Leonard Polan	5	\$220.00	\$1,100.00
14702	Lee Renger	4	\$220.00	\$880.00

*LVMWD Code Section 2-2.106(a): “not exceeding a total of ten (10) days in any calendar month”

**LVMWD Code Section 2-2.106(b): MWD director “not exceeding a total of ten (10) additional days in any calendar month.”

Glen Peterson, Director

Metropolitan Water District of Southern California

2936 Triunfo Canyon Rd

Agoura, CA. 91301

email: glenpsop@icloud.com

INVOICE

DATE: 12/06/21
INVOICE # 36
FOR: Director fees

Bill To:

Las Virgenes Municipal Water District

4232 Las Virgenes Canyon Rd

Calabasas, CA. 91302

attn: Josie Guzman, Clerk of the Board

818-251-2100

Date	Description	fee
11/5/2021	Northern Caucus	\$220.00
11/8/2021	MWD committee Meetings	\$220.00
11/9/2021	MWD committee and Board Meetings	\$220.00
11/10/2021	Colorado River Board of California	\$220.00
11/16/2021	Report to Las Virgenes Board	\$220.00
11/18/2021	Travel to IID and PVID for meetings on river	\$220.00
11/23/2021	Committee Meetings and Special Board Meeting	\$220.00
11/29-30/21	ACWA Conference	\$440.00
TOTAL		\$1,980.00

Make Check payable to Glen Peterson

Thank you for the opportunity to serve



December 21, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Finance & Administration

Subject : CIS Software: Annual Support and Maintenance Agreement

SUMMARY:

The District has used the Advanced Utility Systems Customer Information System (CIS) since 2002. CIS functions include customer account information, rates, bill processing, collections, service orders and payments. A maintenance contract includes software updates and fixes for CIS and on-going technical support. Staff recommends renewing the annual support and maintenance agreement for CIS with Advanced Utility Systems.

RECOMMENDATION(S):

Authorize the General Manager to execute an annual support and maintenance agreement with Advanced Utility Systems, in the amount of \$81,390.97, plus applicable taxes, for the District's Customer Information System software

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

The cost of this action is \$81,390.97. Sufficient funds are available in the adopted Fiscal Year 2021-22 Budget.

DISCUSSION:

A new annual support and maintenance agreement is necessary to ensure Advanced Utility Systems will continue to provide support, maintenance and upgrades for CIS. The service will provide essential business continuity for the District and ensure that the software suite continues to operate properly. Licensing and maintenance along with technical support of the CIS software is proprietary and exclusively available through Advanced Utility Systems.

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Andrew Spear, Principal Technology Analyst

ATTACHMENTS:

Invoice for Annual Support and Maintenance of CIS Software

Remit To: N. Harris Computer Corporation
 62133 Collections Center Drive
 Chicago, IL 60693-0621

Bill to
 Las Virgenes Mncpl Water Distr
 Andrew Spear
 4232 Las Virgenes Road
 Calabasas, CA 91302-1994
 USA

Ship To
 Las Virgenes Mncpl Water Distr
 Andrew Spear
 4232 Las Virgenes Road
 Calabasas, CA 91302-1994
 USA

PO Number	Customer No.	Salesperson ID	Shipping Method	Payment Terms
	LAS01A		LOCAL DELIVERY	MN JAN

Ordered	Item Number	Description	Unit Price	Ext Price
1.00	AUS - CIS INFINITY	CIS Infinity Support: 1/1/2022 to 12/31/2022	US\$ 75,878.47	US\$ 75,878.47
1.00	AUS - API	SOAP API: 1/1/2022 to 12/31/2022	US\$ 5,512.50	US\$ 5,512.50
Please note that the payment is due on or before the maintenance period start date. Therefore, please allow at least 10 business days prior to the due date to mail your payment. Invoice Questions? Please call Christina Zhong at 613-226-5511 ext 2843 or email HZhong@harriscomputer.com			Subtotal	US\$ 81,390.97
			Misc	US\$ 0.00
			Tax	US\$ 0.00
			Freight	US\$ 0.00
			Trade Discount	US\$ 0.00
			Total	US\$ 81,390.97



THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA

MWD MEETING AGENDA

Regular Board of Directors Meeting - Final - Revised 1

December 14, 2021

12:00 PM

Tuesday, December 14, 2021 Meeting Schedule
10:00 a.m. - L&C 11:00 a.m. - Adj Exec 11:30 a.m. - Break 12:00 p.m. - BOD

Teleconference meetings will continue through the end of the year. Live streaming is available for all board and committee meetings on mwdh2o.com ([Click Here](#))

A listen only phone line is also available at 1-800-603-9516; enter code: 2176868#. Members of the public may present their comments to the Board on matters within their jurisdiction as listed on the agenda via teleconference only. To participate call (404) 400-0335 and enter Code: 9601962.

MWD Headquarters Building - 700 N. Alameda Street - Los Angeles, CA 90012

1. Call to Order

- 1.1 Invocation: Omar H. De Leon Medina, Senior Admin. Analyst, Chief Finance Office
- 1.2 Pledge of Allegiance: Director Linda Ackerman, Municipal Water District of Orange County

2. Roll Call

3. Determination of a Quorum

4. Opportunity for members of the public to address the Board on matters within the Board's jurisdiction. (As required by Gov. Code § 54954.3(a))

5. OTHER MATTERS AND REPORTS

- A. Report on Directors' Events Attended at Metropolitan's Expense [21-666](#)
Attachments: [12142021 BOD 5A Report](#)
- B. Chairwoman's Monthly Activity Report [21-702](#)
Attachments: [12142021 BOD 5B Report](#)

- C. General Manager's summary of activities [21-703](#)
Attachments: [12142021 BOD 5C Report](#)
- D. General Counsel's summary of activities [21-704](#)
Attachments: [12142021 BOD 5D Report](#)
- E. General Auditor's summary of activities [21-706](#)
Attachments: [12142021 BOD 5E Report](#)
- F. Ethics Officer's summary of activities [21-708](#)
Attachments: [12142021 BOD 5F Report](#)
- G. Induction of new Director Lois Fong-Sakai from the San Diego County Water Authority [21-729](#)
 (a) Receive credentials
 (b) Report on credentials by General Counsel
 (c) File credentials
 (d) Administer Oath of Office
 (e) File Oath

**** CONSENT CALENDAR ITEMS -- ACTION ****

6. CONSENT CALENDAR OTHER ITEMS - ACTION

- A. Approval of the Minutes of the Board Workshop on November 8 and the Meeting for November 9, 2021 (Copies have been submitted to each Director) Any additions, corrections, or omissions [21-672](#)
Attachments: [12142021 BOD 6A1 Minutes](#)
[12142021 BOD 6A2 Minutes](#)
- B. Adopt resolution to continue remote teleconference meetings pursuant to the Brown Act Section 54953(e) for meetings of Metropolitan's legislative bodies for a period of 30 days; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA [21-694](#)
Attachments: [12142021 BOD 6B Resolution](#)

- C. Approve Commendatory Resolutions for Directors John Murray, Jr. representing the city of Los Angeles; and Jerry Butkiewicz and Michael T. Hogan both representing San Diego County Water Authority [21-695](#)
- D. Chair and Vice Chair committee appointments for the term commencing December 15, 2021 through January 11, 2023; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA. [Withdrawn/Deferred 12/9/21] (Exec) [21-661](#)
- E. Approve Committee Assignments

7. CONSENT CALENDAR ITEMS - ACTION

- 7-1 Amend the Capital Investment Plan for fiscal years 2020/2021 and 2021/2022 to include water supply reliability improvements in the Rialto Pipeline service area; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (EO) [21-657](#)

Attachments: [12142021 EO 7-1 B-L](#)
[12142021 EO 7-1 Presentation.pdf](#)

- 7-2 Award a \$11,499,000 contract to J.F. Shea Construction, Inc. for the seismic upgrade of the Casa Loma Siphon Barrel No. 1; and authorize \$1,100,000 increase to an agreement with Carollo Engineers Inc., for a new not-to-exceed total of \$3.6 million, for technical support during construction; the proposed action is in furtherance of a project that was previously determined to be exempt or otherwise not subject to CEQA (EO) [21-658](#)

Attachments: [12142021 EO 7-2 B-L](#)
[12142021 EO 7-2 Presentation.pdf](#)

- 7-3 Award a \$32,824,000 contract to J.F. Shea Construction, Inc. to upgrade the domestic water treatment systems at the five Colorado River Aqueduct pumping plants; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (EO) [21-659](#)

Attachments: [12142021 EO 7-3 B-L](#)
[12142021 EO 7-3 Presentation.pdf](#)

- 7-4** Authorize the General Manager to enter into a Memorandum of Understanding to facilitate near-term actions to maintain the elevation of water in Lake Mead above elevation 1,020 feet, and to provide up to 20 percent of the non-federal cost share of any such actions, not to exceed \$10 million per year in 2022 and 2023, and delegate authority to the General Manager to enter into additional agreements as needed to implement the Memorandum of Understanding; the General Manager determined that the proposed actions are exempt or otherwise not subject to CEQA [12/7/21 SUBJECT CHANGED] (WPS) [21-660](#)
- Attachments:** [12142021 WPS 7-4 B-L](#)
- 7-5** Authorize the General Manager to enter into agreements with San Bernardino Valley Municipal Water District and the California Department of Water Resources to improve the management of State Water Project supplies, including the exchange of water; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (WPS) [21-665](#)
- Attachments:** [12142021 WPS 7-5 B-L](#)
[12142021 WPS 7-5 Presentation.pdf](#)
- 7-6** Authorize General Manager to enter into agreements with San Diego County Water Authority, Semitropic Water Storage District, and the California Department of Water Resources to purchase water, lease groundwater return capacity, exchange water, and to convey water in the State Water Project facilities; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (WPS) [21-662](#)
- Attachments:** [12142021 WPS 7-6 B-L](#)
[12142021 WPS 7-6 Presentation.pdf](#)
- 7-7** Authorize implementation of modifications to the On-Site Retrofit Program; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA. [WITHDRAWN/ITEM DEFERRED] (WPS) [21-664](#)

- 7-8** Adopt resolutions to support Metropolitan's applications for the California Department of Water Resources 2021 Urban and Multi-benefit Drought Relief Program of \$7.5 million to supplement funding for residential and commercial landscapes within the Turf Replacement Program and \$2.5 million to supplement funding for the Residential Direct Install Program in partnership with the Southern California Gas Company; authorize the General Manager to accept grant funds, if awarded; and authorize the General Manager to enter into a contract with the California Department of Water Resources for the grant funds, if awarded; the General Manager has determined that the proposed actions are exempt or otherwise not subject to CEQA (WPS) [21-663](#)

Attachments: [12142021 WPS 7-8 B-L.pdf](#)
[12142021 WPS 7-8 Presentation.pdf](#)

- 7-9** Adopt amendment to the Administrative Code establishing Metropolitan-specific parliamentary procedures; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (LC) [21-263](#)

Attachments: [12142021 BOD 7-9 B-L](#)

**** END OF CONSENT CALENDAR ITEMS ****

8. OTHER BOARD ITEMS - ACTION

None

9. BOARD INFORMATION ITEMS

- 9-1** Report on Conservation [21-693](#)

Attachments: [12142021 BOD 9-1 Report](#)

- 9-2** Update on Draft Strategic Priorities [21-737](#)

Attachments: [12142021 BOD 9-2 Presentation.pdf](#)

10. FOLLOW-UP ITEMS

None

11. FUTURE AGENDA ITEMS

12. ADJOURNMENT

NOTE:

At the discretion of the Board, all items appearing on this agenda and all committee agendas, whether or not expressly listed for action, may be deliberated and may be subject to action by the Board.

Each agenda item with a committee designation will be considered and a recommendation may be made by one or more committees prior to consideration and final action by the full Board of Directors. The committee designation appears in parenthesis at the end of the description of the agenda item e.g. (E&O, BF&I). Committee agendas may be obtained from the Executive Secretary.

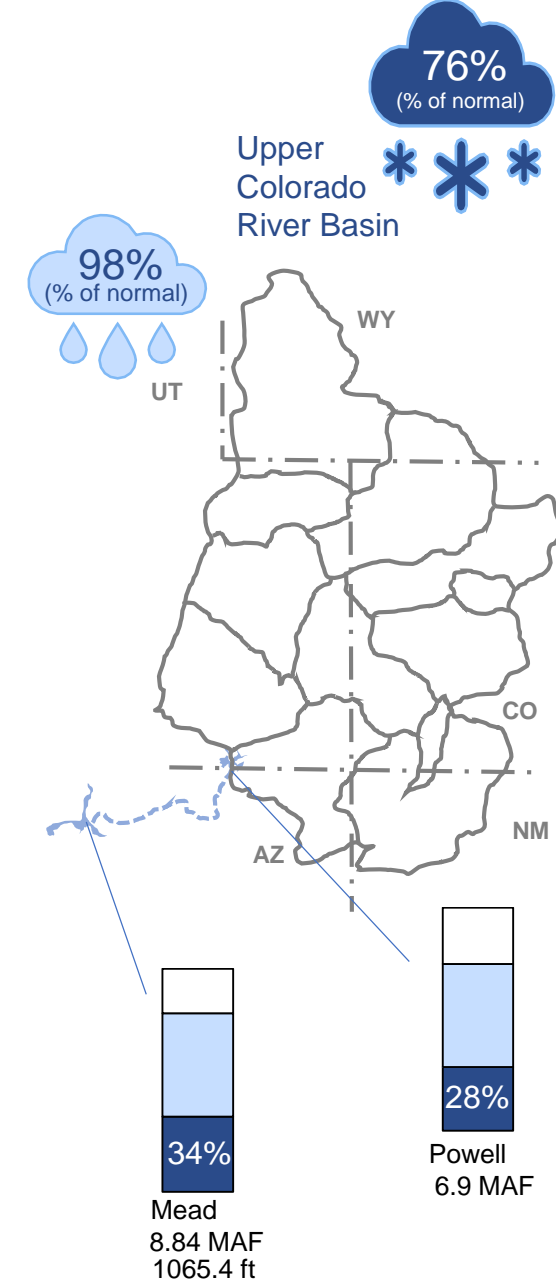
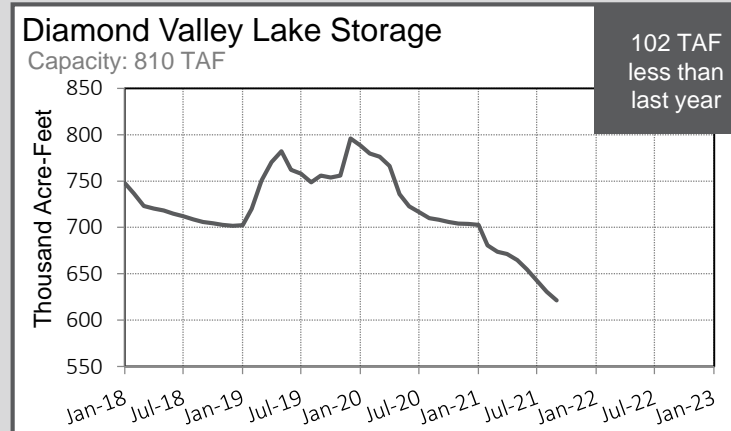
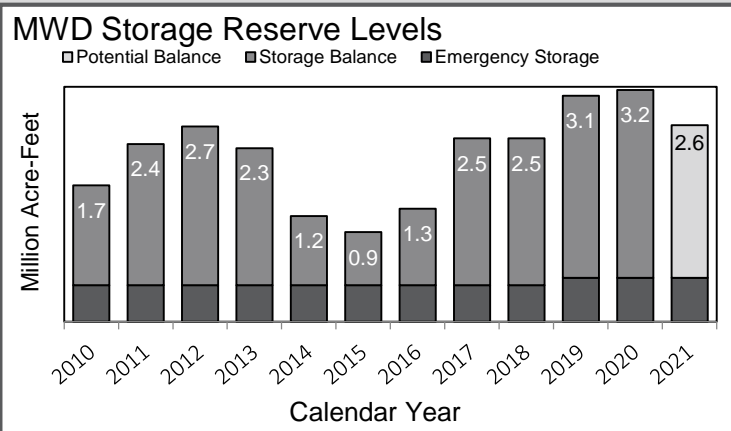
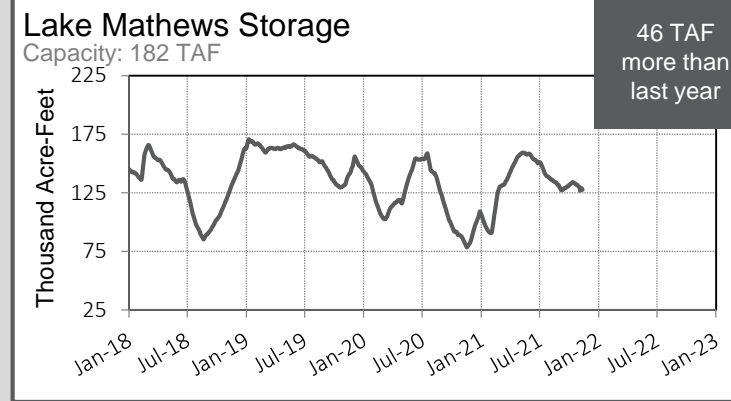
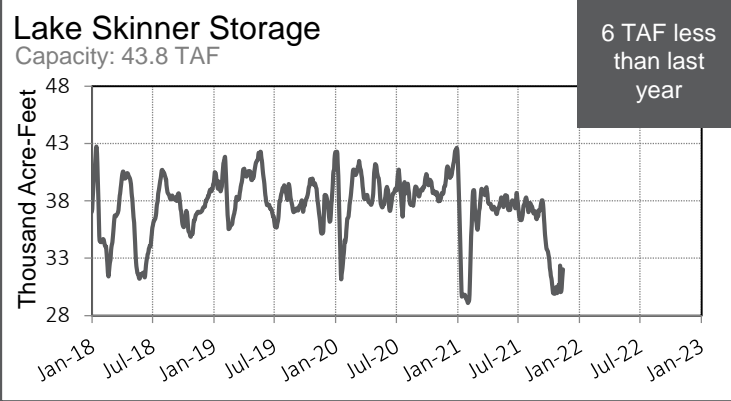
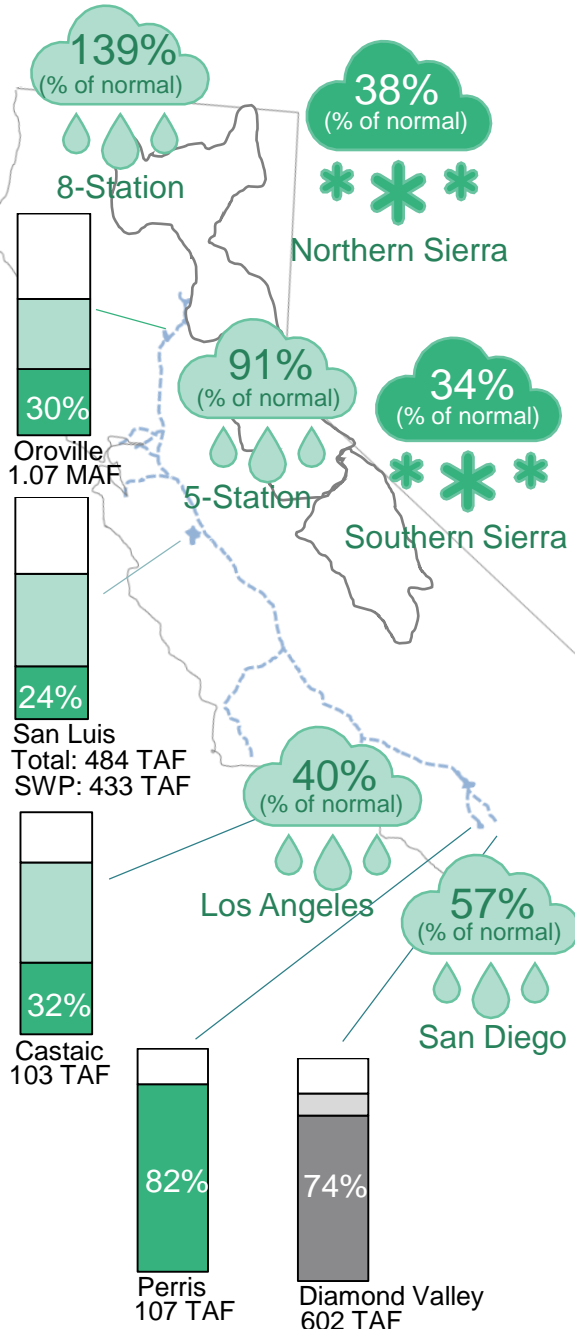
Requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the Executive Secretary in advance of the meeting to ensure availability of the requested service or accommodation.



SWP Table A – 5% - 95,575 AF

Projected CRA Diversions – 1,077,000 AF

Metropolitan Resources



Highlights

- Cold atmospheric river bringing heavy mountain snow, rain and wind to last until late December 14 / early December 15
- The 8 Station Index received 1.79 inches precipitation on the 24 hours that ended on early December 13, 2021 (not included on this report)
- California statewide snowpack is at 35% of normal



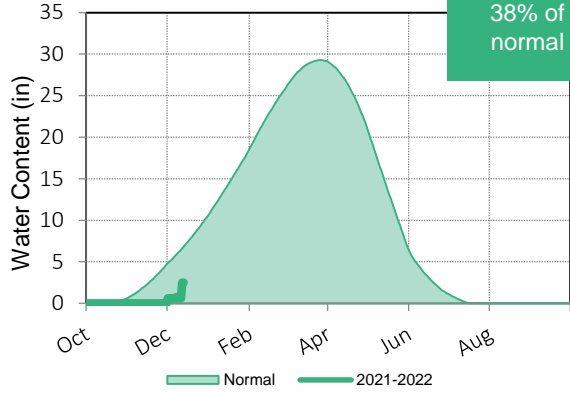
This report is produced by the Water Resource Management Group and contains information from various federal, state, and local agencies. The Metropolitan Water District of Southern California cannot guarantee the accuracy or completeness of this information. Readers should refer to the relevant state, 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. Questions? Email mferreira@mwdh2o.com

State Water Project Resources

As of: 12/12/2021

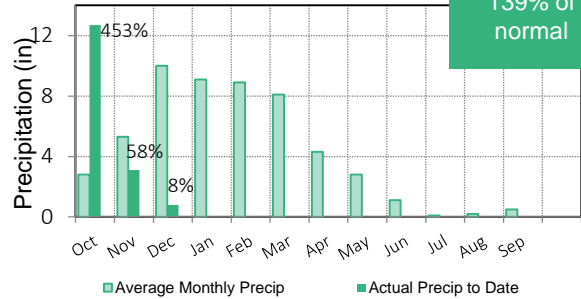
Northern Sierra Snowpack

2.5 in
38% of normal



8 Station Index Precipitation

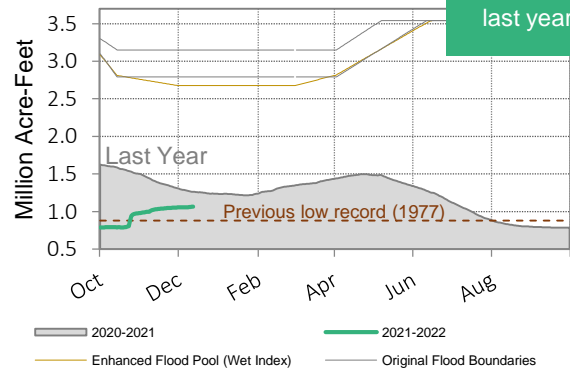
16.6 in
139% of normal



Oroville Reservoir Storage

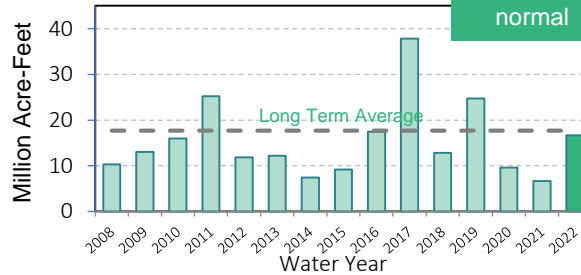
Capacity: 3.54 MAF

197 TAF
less than last year



Sacramento River Runoff

Forecast:
95% of normal



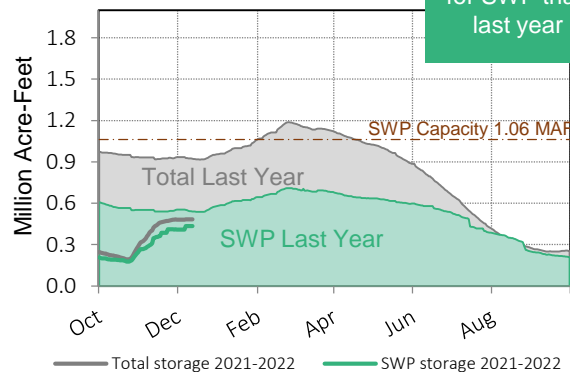
Other SWP Supplies Calendar Year 2021

Carryover 207,000 AF
Transfer 30,000 AF (Est.)

San Luis Reservoir Storage

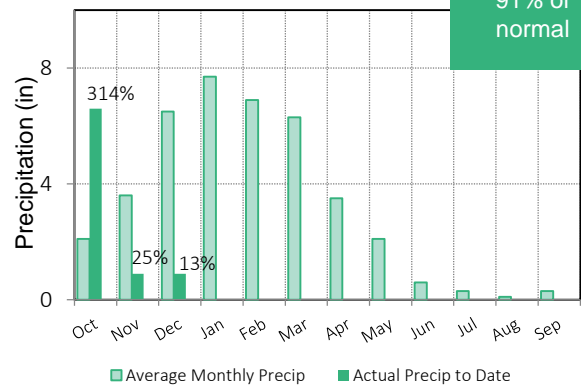
Capacity: 2.04 MAF

108 TAF less for SWP than last year



5 Station Index Precipitation

8.4 in
91% of normal

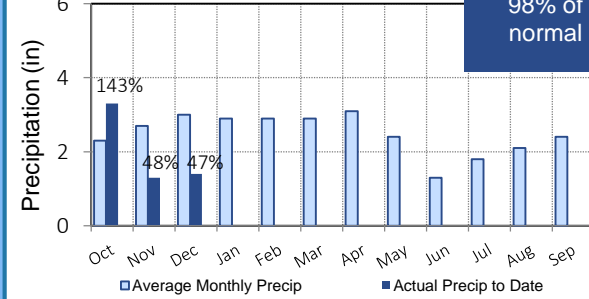


Colorado River Resources

As of: 12/12/2021

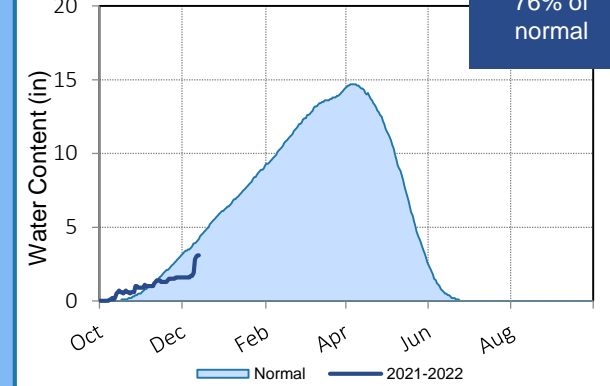
Upper Colorado Precipitation

6.0 in
98% of normal



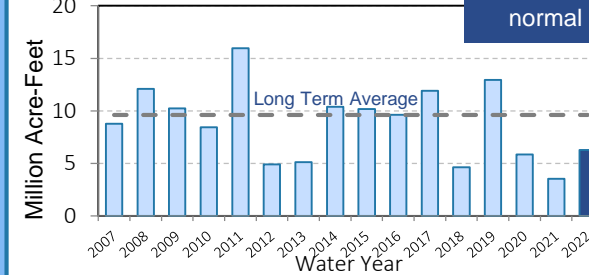
Upper Colorado Snowpack

3.1 in
76% of normal



Powell Unregulated Inflow

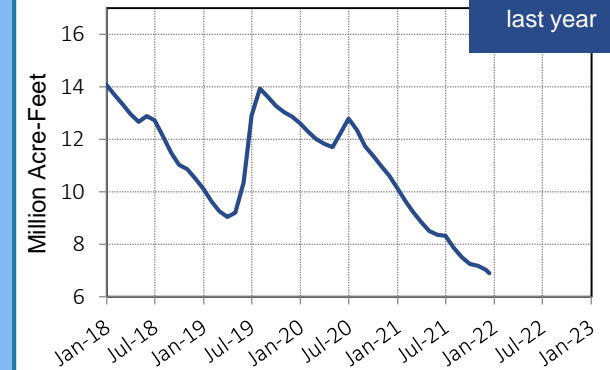
Forecast:
65% of normal



Lake Powell Storage

Capacity: 24.3 MAF

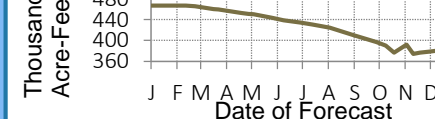
3.52 MAF
less than last year



PVID/Yuma Agricultural Use

Annual Forecast for 2021

Current
Annual
Forecast:
378 TAF



Projected Lake Mead ICS

Calendar Year 2021

Put (+) / Take (-)
-2,000 AF

Lake Mead Surplus/Shortage Outlook

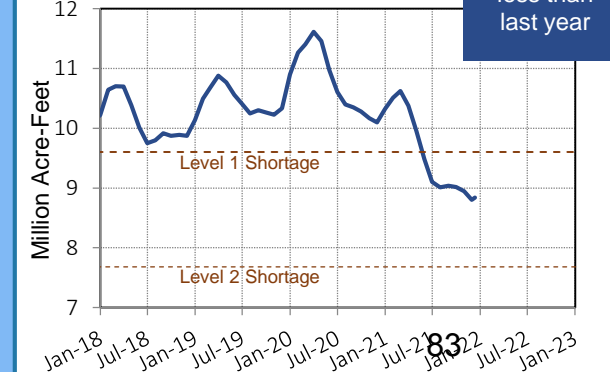
	2022	2023	2024	2025	2026
Surplus	0%	0%	0%	0%	0%
Shortage	100%	94%	97%	100%	91%
Metropolitan DCP*		3% 180 TAF	66% 259 TAF	72% 282 TAF	63% 308 TAF

Likelihood based on results from the corrected August 2021 CRMM5 in Ensemble Mode/CRSS model run. Includes DCP Contributions.
* Chance of required DCP contribution by Metropolitan with average contribution when needed

Lake Mead Storage

Capacity: 26.1 MAF

1.36 MAF
less than last year





December 21, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: General Manager

Subject : Local Agency Formation Commission (LAFCO): Nomination of Candidates for Special District Voting Member and Alternate

SUMMARY:

On December 8, 2021, the District received the attached memorandum from Lagerlof Senecal Gosney & Kruse, LLP, a law firm representing Los Angeles County LAFCO, requesting candidate nominations for an election to fill upcoming vacancies for special district voting member and alternate. The position of voting member is currently held by E. G. "Jerry" Gladbach of Santa Clarita Valley Water Agency; his term expires in May 2022. The position of alternate is currently held by Melvin Matthews of Foothill Municipal Water District; his term also expires in May 2022.

Nominations must be received by Lagerlof Senecal Gosney & Kruse, LLP no later than 5:00 p.m. on February 18, 2022. Nominees must be elected officials or members of a board of an independent special district appointed for a fixed term.

RECOMMENDATION(S):

Nominate candidates, if any, for consideration to fill upcoming vacancies as the independent special district voting member and alternate positions on the Los Angeles County Local Agency Formation Commission.

FISCAL IMPACT:

No

ITEM BUDGETED:

No

Prepared by: David W. Pedersen, General Manager

ATTACHMENTS:

LAFCO Request for Candidate Nominations



MEMORANDUM

To: Los Angeles County Independent Special Districts

From: William F. Kruse, Special Counsel

Date: December 6, 2021

Subject: Nomination of Candidates for Special District Voting Member and Special District Alternate Member

As you know, since 1994 special districts in Los Angeles County have been represented by two voting members and one alternate member of the Local Agency Formation Commission. On May 2, 2022, the four-year terms for Special District Voting Member Jerry Gladbach and Special District Alternate Voting Member Mel Matthews will conclude. On behalf of the special districts of Los Angeles County, LAFCO has appointed us to assist in conducting the elections to fill these vacancies.

By law, independent special district seats on LAFCO are filled by the Special District Selection Committee. That Committee is made up of the presiding officers of each independent special district in Los Angeles County.

In order to expedite the process of electing the voting member and the alternate member, I have included a form to be used to nominate candidates for consideration for each of the positions. After nominations are received, each district will receive a complete package of nominee resumes, together with a ballot for consideration by the presiding officer of your board. Voting will be conducted by mailed ballot.

Nominations for the Committee's consideration are welcome. Please provide as much relevant information about the candidates as reasonably possible. Any biographical information and/or candidate statement should be **limited to one page**. Please remember that, to be eligible, the nominee must be an elected official or appointed to your board for a fixed term. Nominations must be received in the office of Lagerlof, LLP, **ATTN: WILLIAM F. KRUSE**, no later than **5:00 p.m. on February 18, 2022**.

Please feel free to contact me directly with any questions.
 Voice: (626) 793-9400
 Fax: (626) 793-5900

G:\LAFCO 2022\WFK Memo to LAFCO Special Districts re 2022 Nominations.docx

NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT **VOTING MEMBER**
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION

To: Independent Special District Selection Committee

From: _____

Date: _____

Name of Candidate: _____

_____ is pleased to nominate
_____ as a candidate for appointment as special district **voting member** to the Los Angeles Local Agency Formation Commission. The nominee is an elected official or a member of the board of an independent special district appointed for a fixed term. For your consideration, we submit the following additional information together with a resume of the candidate's qualifications.

Elective office: _____

Agency: _____

Type of Agency: _____

Term Expires: _____

Residence Address: _____

Telephone: _____

PLEASE ATTACH RESUME OR CANDIDATE STATEMENT (limit one page)

(Name of Agency)

By: _____

Its: _____

NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT **ALTERNATE MEMBER**
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION

To: Independent Special District Selection Committee

From: _____

Date: _____

Name of Candidate: _____

_____ is pleased to nominate
_____ as a candidate for appointment as special district
alternate member to the Los Angeles Local Agency Formation Commission. The nominee is an elected
official or a member of the board of an independent special district appointed for a fixed term. For your
consideration, we submit the following additional information together with a resume of the candidate's
qualifications.

Elective office: _____

Agency: _____

Type of Agency: _____

Term Expires: _____

Residence Address: _____

Telephone: _____

PLEASE ATTACH RESUME OR CANDIDATE STATEMENT (limit one page)

(Name of Agency)

By: _____

Its: _____



December 21, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Finance & Administration

Subject : Fiscal Year 2020-21 Annual Comprehensive Financial Report

SUMMARY:

California law requires that each local government publish audited financial statements within six months of the close of the fiscal year. The District retained the services of The Pun Group, LLP, to complete its audit for Fiscal Year 2020-21. The audit culminates with the publication of an Annual Comprehensive Financial Report (ACFR), which includes audited financial statements, unaudited financial data, and a management discussion and analysis. Attached is the ACFR for Fiscal Year 2020-21.

RECOMMENDATION(S):

Receive and file the Fiscal Year 2020-21 Annual Comprehensive Financial Report.

FISCAL IMPACT:

No

ITEM BUDGETED:

No

DISCUSSION:

In compliance with guidance from the Government Accounting Standards Board (GASB), the District reviewed recently released GASB statements and found that only one applied. GASB Statement No. 98, approved on October 11, 2021, renamed the Comprehensive Annual Financial Report (CAFR) to the Annual Comprehensive Financial Report (ACFR).

The District's net position increased by approximately \$17.0 million, from \$252.2 million to

\$269.2 million as of June 30, 2021. Total revenues increased by 1.8%. Operating revenues increased by \$7.1 Million, and non-operating revenues decreased by \$5.7 million due to reductions in one-time revenue sources and grants. Total expenditures increased by 11.2%. Operating expenses increased by \$6.8 million, and non-operating expenses decreased by \$218,000. The change in net position is summarized below.

Operating Revenue	\$74,558,000
Non-Operating Revenue	\$2,665,000
Total Revenue	\$77,223,000
Operating Expense	\$43,714,000
Depreciation	\$3,831,000
Share of JPA Net Expenses	\$17,969,000
Non-Operating Expenses	\$194,000
Total Expenses	\$65,708,000
Income Before Capital Contribution	\$11,515,000
Capital Contributions	<u>\$5,498,000</u>
Change in Net Position	\$17,013,000
Net Position as of June 30, 2020	<u>\$252,211,000</u>
Net Position as of June 30, 2021	\$269,224,000

Operating revenue increases were the result of an increase in the volume of water sold, offset by targeted conservation outreach efforts. Operating expense increases were also due to an increase in the volume of water sold, together with approved salary increases.

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Angela Saccareccia, Finance Manager

ATTACHMENTS:

Annual Comprehensive Financial Report for Fiscal Year 2020-21

LAS VIRGENES MUNICIPAL WATER DISTRICT

Annual Comprehensive
Financial Report
Fiscal Year 2020-2021



Los Angeles County, CA

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Annual Comprehensive Financial Report

For the Year Ended June 30, 2021 and 2020



Prepared by:
The Finance and Administration Department

Donald Patterson	Director of Finance & Administration
Angela Saccareccia	Finance Manager
Debbie Rosales	Financial Analyst

Las Virgenes Municipal Water District

BOARD OF DIRECTORS

Jay Lewitt
Leonard E. Polan
Lee Renger
Lynda Lo-Hill
Charles P. Caspary

President
Vice President
Secretary
Treasurer
Director

MANAGEMENT

David W. Pedersen
John Zhao
Donald Patterson
Joe McDermott

General Manager
Director of Facilities & Operations
Director of Finance & Administration
Director of Engineering & External Affairs

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 13, 2021

To: Board of Directors

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

Subject: **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR
FISCAL YEAR 2020-2021**

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, 2021.

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 unmodified ("clean") opinion on the Las Virgenes Municipal Water District's financial statements for the fiscal year that ended on June 30, 2021. 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. The average age of the District's infrastructure is 40 years old.

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 abound 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.

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.

During fiscal year 2020-2021, the local economy rebounded from the effects of COVID-19 as restaurants, gyms and other facilities re-opened from Stay at Home Orders. Locally, the unemployment rate rebounded to 5.9%, down from an adjusted high of 16.2% in May 202.

Financial Condition and Outlook

The District completed a new cost of service and rate study in early 2021 with a new five-year rate plan approved by the Board of Directors on February 2, 2021 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) with only one outstanding debt issuance of less than \$10 million. 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 and current drought. The District faces likely water restrictions through reduced water budgets in fiscal year 2021-2022 if current drought conditions do not improve. The effects of drought on the District's finances should be mitigated by its high recovery of fixed cost through fixed fees. Currently approximately 55% of the District's fixed costs are recovered through fixed fees. Additionally, the District's water budgets were designed to provide revenue resiliency through all economic and drought cycles.

Overall, the effects of COVID-19 on the District grew during Fiscal Year 2020-2021. Although the number of delinquent accounts went down slightly to 885 as of June 30, 2021 from 889 on June 30, 2020, the delinquent amount increased 248% to \$444,226.70. This historically high delinquency rate represents only 0.6% of total revenue.

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

During Fiscal Year 2020-2021, the District completed construction of the Las Virgenes-Triunfo Pure Water Demonstration Project and opened the facility to public tours. 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, 2020. 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 in Fiscal Year 2019-20. 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**

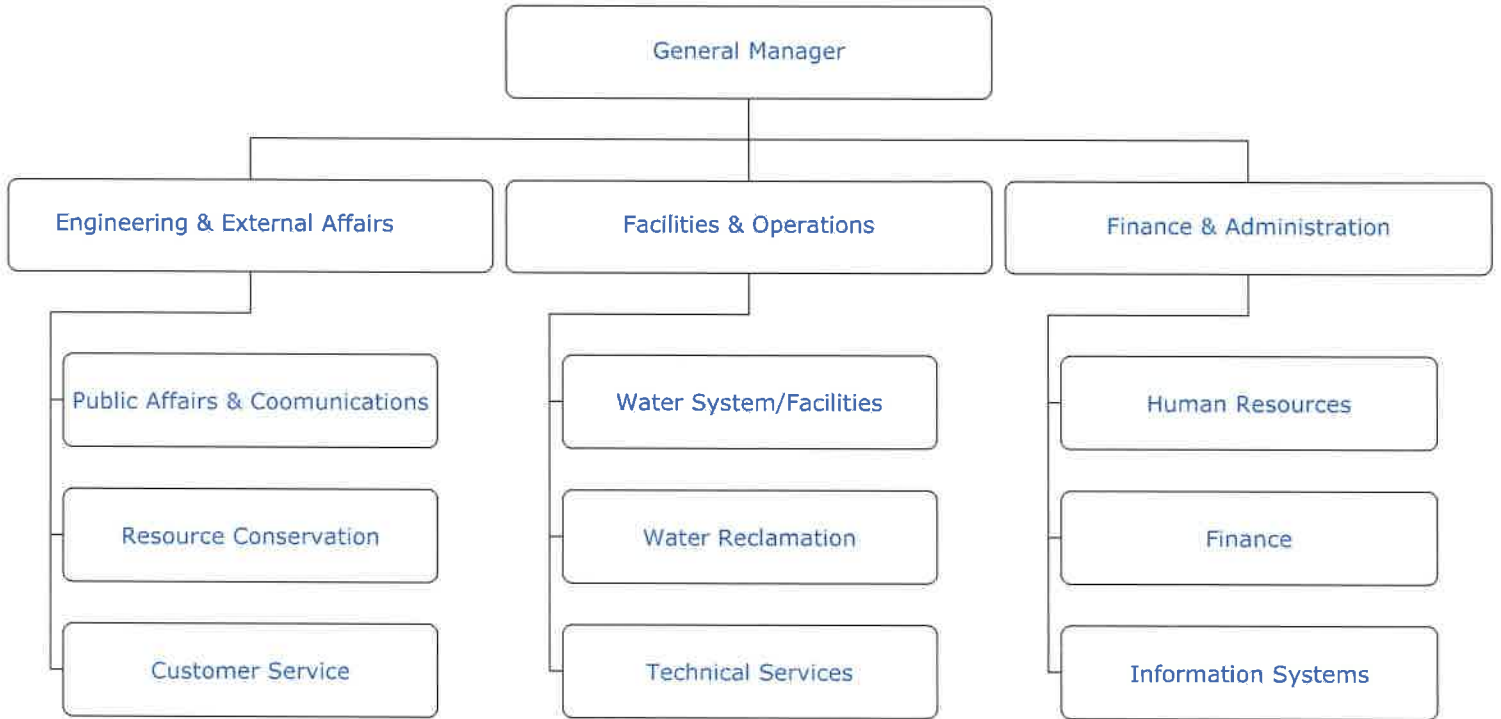
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

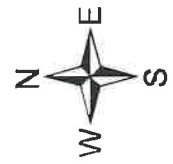
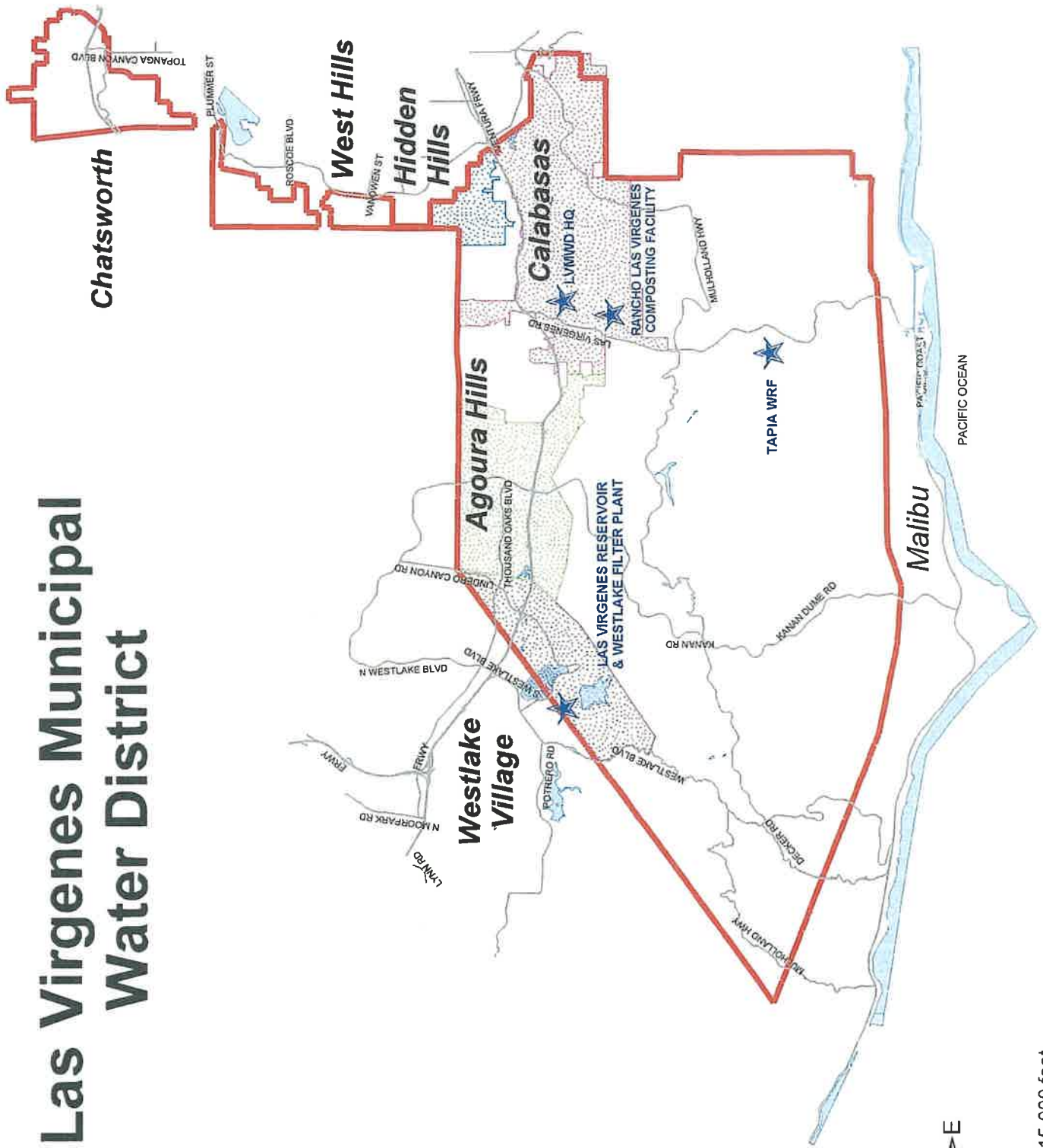
Executive Director/CEO

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, 2021 and 2020, 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, 2021 and 2020, 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.

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

Tel: 949-777-8800 • Fax: 949-777-8850

www.pungroup.cpa

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 56 through 61, 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, 2021 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 13, 2021



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, 2021 and 2020, 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 13, 2021.

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 District'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.



Santa Ana, California
December 13, 2021



Coley Delaney, CPA
CPA Number: 115598

LAS VIRGENES MUNICIPAL WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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, 2021.

FINANCIAL HIGHLIGHTS

- The District's 2021 net position increased by \$17.0 million to \$269.2 million.
- During FY 2021, the District's revenues increased by 1.8% to \$77.2 million, expenses increased by 11.2% to \$65.7 million.
- In FY 2021, capital contributions to the District increased to \$5.5 million, 287% more than FY 2020.

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

Governmental Accounting Standards Board (GASB) Statement 84

GASB 84, dated January 2017, effective for the Year Ended June 30, 2021 was issued to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Implementation of GASB 84 had no impact on the Financial Statements of the District due to the District does not have any fiduciary activities.

Governmental Accounting Standards Board (GASB) Statement 90

GASB 90, dated August 2018, effective for the Year Ended June 30, 2021 was issued to 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. Implementation of GASB 90 had no impact on the Financial Statements of the District due to the District did not have any major equity interests.

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 2020-21 the District saw increased water sales despite the District's targeted outreach program to increase conservation from inefficient and wasteful water users, this was due to the COVID-19 pandemic and more customers following stay at home orders and utilizing more water. 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 \$17.0 million to \$268.7 million in FY 2021.

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

	<u>FY 2021</u>	<u>FY 2020</u>
Current and Other Assets	\$ 125,692	\$ 122,170
Capital Assets	129,166	121,812
Investment in JPA	67,140	66,420
Total Assets	\$ 321,998	\$ 310,402
 Deferred Outflow of Resources	 \$ 8,765	 \$ 7,846
Long-Term Debt Outstanding	8,305	10,115
Net Pension Liability	21,706	18,224
Net OPEB Liability	13,706	18,004
Other Liabilities	14,931	17,551
Total Liabilities	\$ 58,648	\$ 63,894
 Deferred Inflows of Resources	 2,891	 2,143
Net Position:		
Net Investment in Capital Assets,	\$ 119,866	\$ 111,697
Restricted	0	19
Unrestricted	149,358	140,495
Total Net Position	\$ 269,224	\$ 252,211

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 \$11.5 million. The income plus capital contributions lead to the overall increase in net position of \$17.0 million, when compared to last year's CAFR.

Water sales, the District's primary revenue source, were higher as result of increased usage due to stay at home orders from COVID-19 pandemic despite 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 6.1% year-over-year primarily due to increased costs associated with increased water sales, 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 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>
Operating Revenues:			
Water Sales	\$ 54,648	\$ 47,672	\$ 45,437
Sanitation and Other	19,910	19,746	19,536
Non-operating Revenues:			
Taxes and Penalties	929	915	984
Interest Income and Other	1,736	7,507	4,195
Total Revenues	\$ 77,223	\$ 75,840	\$ 70,152
Depreciation Expense	3,831	4,012	4,016
Other Operating Expenses	43,714	41,192	39,870
Share of JPA Net Expenses	17,969	13,634	13,958
Non-Operating Expenses	194	231	530
Total Expenses	\$ 65,708	\$ 59,069	\$ 58,374
Income (Loss) Before Capital Contributions	11,515	16,771	11,778
Capital Contributions	5,498	1,419	3,900
Change in Net Position	<u>17,013</u>	<u>18,190</u>	<u>15,678</u>
Net Position - Beginning of Year	<u>252,211</u>	<u>234,021</u>	<u>218,343</u>
Net Position - End of Year	\$ <u>269,224</u>	\$ <u>252,211</u>	\$ <u>234,021</u>

CAPITAL ASSETS

At the end of FY 2021, the District had invested \$252.8million 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 \$67.1 million as shown in Table 3. This amount represents a net increase (including additions, deletions, and depreciation) of \$8.4 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)

	FY 2021	FY 2020	Dollar Change	Total Percent Change
Land	\$ 6,915	\$ 6,915	\$ 0	0.00%
Buildings and Improvements	22,095	22,095	0	0.00%
Machinery and Equipment	11,838	11,487	351	2.97%
Infrastructure	200,316	197,724	2,592	1.29%
Construction in Progress	11,593	3,592	8,001	69.02%
Subtotal	252,757	241,813	10,944	4.33%
Less Accumulated Depreciation	123,591	120,001	3,590	2.90%
Net Property, Plant and Equipment	129,166	121,812	7,354	5.69%
Investment in Joint Venture	67,140	66,420	720	1.07%
Total Capital Assets	\$ 196,306	\$ 188,232	\$ 8,074	4.11%

The following is a summary of some of the major improvements to the system during FY 2021.

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

	<u>FY 2021</u>
Interconnection with CMWD	\$ 4,131
AMI Implementation	3,633
Saddle Peak Tank Rehabilitation	1,124
Total	\$ 8,888
	<u>FY 2020</u>
Process Air Improvements	\$ 3,640
Pure Water Demonstration Project	3,428
Total	\$ 7,068

LONG TERM DEBT

At year-end, the District had total long-term debt of \$9.2 million, down from \$10.1 million in FY 2020. This debt is solely the obligation of the Potable Water Enterprise and is for the Advanced Meter Infrastructure project. 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)

	FY 2021
Total Operating Revenues	\$ 52,249
Total Operating Expenses (less depreciation)	41,018
Net Earnings	11,231
Maximum Annual Debt Service	971
Debt Coverage Ratio	11.57

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, 2021, as shown on Table 6.

TABLE 6
Cost of Capital
(In thousands of dollars)

	Debt Balance	Average Coupon Rate
Private Placement Bonds at June 30 ,2021	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, 2021 and 2020

ASSETS	Primary Government		Discretely Presented Component Unit - JPA	
	2021	2020	2021	2020
	2021	2020	2021	2020
Current assets:				
Cash and cash equivalents (Note 3)	\$ 31,825,095	\$ 40,559,658	\$ 4,159,622	\$ 10,746,445
Investments (Note 3)	70,302,347	53,843,756	762,147	805,296
Receivables:				
Sales and services, net of allowance for uncollectible (Note 4)	8,901,721	8,228,249	2,289,417	2,216,387
Due from Joint Powers Authority (Note 6)	2,963,776	7,515,405	-	-
Interest	226,463	377,160	31,505	33,722
Interest receivable - designated for capital projects	-	1,354	-	-
Taxes	62,529	132,006	-	-
Other	483,277	680,380	-	-
Inventories (Note 5)	9,451,015	9,616,894	-	-
Prepaid items	1,475,537	1,196,103	196,065	188,328
Total current assets	<u>125,691,760</u>	<u>122,150,965</u>	<u>7,438,756</u>	<u>13,990,178</u>
Noncurrent assets:				
Restricted cash and cash equivalents (Note 3)	-	19,414	-	-
Investments in Joint Powers Authority (Note 6)	67,140,428	66,419,847	-	-
Capital assets (Note 7):				
Nondepreciable	18,508,524	10,507,477	22,106,730	23,670,352
Depreciable, net of accumulated depreciation	110,657,565	111,304,877	76,255,754	73,456,585
Capital assets, net	<u>129,166,089</u>	<u>121,812,354</u>	<u>98,362,484</u>	<u>97,126,937</u>
Total noncurrent assets	<u>196,306,517</u>	<u>188,251,615</u>	<u>98,362,484</u>	<u>97,126,937</u>
Total assets	<u>321,998,277</u>	<u>310,402,580</u>	<u>105,801,240</u>	<u>111,117,115</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension-related deferred outflows of resources (Note 10)	5,345,419	4,191,083	-	-
OPEB-related deferred outflows of resources (Note 11)	3,419,461	3,654,776	-	-
Total deferred outflows of resources	<u>8,764,880</u>	<u>7,845,859</u>	<u>-</u>	<u>-</u>

Las Virgenes Municipal Water District
Statements of Net Position (Continued)
June 30, 2021 and 2020

LIABILITIES	Primary Government		Discretely Presented Component Unit - JPA	
	2021	2020	2021	2020
Current liabilities:				
Accounts and contracts payable and accrued expenses	7,751,347	5,885,794	2,021,757	1,462,038
Interest payable	30,225	15,975	-	-
Unearned capacity and developer fees	3,135,041	9,024,424	-	-
Due to primary government	-	-	2,963,776	7,515,405
Due to other government	-	-	2,453,223	5,016,554
Deposits and other	552,916	265,753	-	-
Compensated absences - due within one year (Note 8)	766,666	873,343	-	-
Long-term debt - due within one year (Note 9)	995,000	455,488	-	-
Total current liabilities	13,231,195	16,520,777	7,438,756	13,993,997
Noncurrent liabilities:				
Compensated absences (Note 8)	1,699,633	1,484,790	-	-
Long-term debt - due in more than one year (Note 9)	8,305,000	9,660,000	-	-
Net pension liabilities (Note 10)	21,705,685	18,224,826	-	-
Net OPEB liabilities (Note 11)	13,706,306	18,003,904	-	-
Total noncurrent liabilities	45,416,624	47,373,520	-	-
Total liabilities	58,647,819	63,894,297	7,438,756	13,993,997
 DEFERRED INFLOWS OF RESOURCES				
Pension-related deferred inflows of resources (Note 10)	-	1,850,292	-	-
OPEB-related deferred inflows of resources (Note 11)	2,891,181	292,526	-	-
Total deferred inflows of resources	2,891,181	2,142,818	-	-
 NET POSITION (Note 12)				
Primary government's net investment in capital assets	119,866,089	111,696,866	65,742,118	64,831,080
Other government's net investment in capital assets	-	-	32,620,366	32,295,857
Restricted for:				
Debt service	-	19,414	-	-
Unrestricted (deficit)	149,358,068	140,495,044	-	(3,819)
Total net position	\$ 269,224,157	\$ 252,211,324	\$ 98,362,484	\$ 97,123,118

Las Virgenes Municipal Water District
Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended June 30, 2021 and 2020

	Primary Government		Discretely Presented Component Unit - JPA	
	2021	2020	2021	2020
Operating Revenues:				
Water sales and service fees	\$ 52,305,916	\$ 45,431,192	\$ -	\$ -
Sanitation service fees	18,695,027	18,835,630	-	-
Wholesale recycle water sales	-	-	2,638,344	2,396,775
Rental income	82,517	80,211	-	-
Other income	3,474,874	3,071,015	52,229	47,367
Total operating revenues	74,558,334	67,418,048	2,690,573	2,444,142
Operating Expenses:				
Water expenses:				
Source of supply	28,127,836	24,762,261	-	-
Pumping	1,979,392	1,737,640	-	-
Transmission and distribution	2,867,892	3,298,835	-	-
Meter	1,018,174	831,909	-	-
Water conservation	166,425	635,230	-	-
Rental	31,304	14,145	-	-
General and administrative	6,831,602	7,356,760	-	-
Total water expenses	41,022,625	38,636,780	-	-
Sanitation expenses:				
Other sewage treatment	513,514	383,887	-	-
Lifting	264,218	255,393	-	-
General and administrative	1,913,891	1,915,960	-	-
Total sanitation expenses	2,691,623	2,555,240	-	-
JPA expenses:				
Operating expenses	-	-	10,314,764	8,900,521
General and administrative	-	-	11,600,875	9,658,613
Total JPA expenses	-	-	21,915,639	18,559,134
Depreciation	3,831,467	4,011,992	5,799,831	5,624,458
Total operating expenses	47,545,715	45,204,012	27,715,470	24,183,592
Billings to primary government	-	-	13,005,183	8,920,047
Billings to other government	-	-	5,995,455	4,120,930
Total JPA billings	-	-	19,000,638	13,040,977
Net Operating Income (Loss)	27,012,619	22,214,036	(6,024,259)	(8,698,473)

Las Virgenes Municipal Water District
Statements of Revenues, Expenses, and Changes in Net Position (Continued)
For the Years Ended June 30, 2021 and 2020

	Primary Government		Discretely Presented Component Unit - JPA	
	2021	2020	2021	2020
Nonoperating Revenues (Expenses):				
Taxes and penalties	928,980	914,603	-	-
Interest income	222,879	3,158,010	50,601	131,787
Facilities charge	358,409	355,452	-	-
Interest expense and fiscal charges	(193,592)	(231,742)	-	-
Share of Joint Powers Authority (expense)	(17,969,146)	(13,633,579)	-	-
Gain on disposal of capital assets	51,794	8,231	-	-
Other revenues/(expenses)	1,102,894	3,986,317	177,647	2,938,410
Total nonoperating revenues (expenses)	(15,497,782)	(5,442,708)	228,248	3,070,197
Capital Contributions:				
Capital contributions from others	5,497,996	1,418,889	-	-
Capital contributions from primary government	-	-	4,966,976	6,404,693
Capital contributions from other government	-	-	2,068,401	2,667,110
Total capital contributions	5,497,996	1,418,889	7,035,377	9,071,803
Changes in Net Position	17,012,833	18,190,217	1,239,366	3,443,527
Net Position:				
Beginning of year	252,211,324	234,021,107	97,123,118	93,679,591
End of year	<u>\$ 269,224,157</u>	<u>\$ 252,211,324</u>	<u>\$ 98,362,484</u>	<u>\$ 97,123,118</u>

Las Virgenes Municipal Water District
Statements of Cash Flows
For the Years Ended June 30, 2021 and 2020

	Primary Government	
	2021	2020
Cash Flows From Operating Activities:		
Cash received from customers	\$ 70,697,150	\$ 63,170,556
Cash payments to suppliers for operations	(34,600,495)	(35,491,536)
Cash received from (paid to) Joint Powers Authority	4,551,629	(1,506,471)
Cash payments for general and administrative expenses	(8,237,263)	(7,329,708)
Cash received from others	3,672,077	2,822,430
Net cash provided by operating activities	36,083,098	21,665,271
Cash Flows From Noncapital Financing Activities:		
Receipt from facilities charges	358,409	355,452
Receipt from other revenues	1,102,896	2,539,662
Property taxes and fee collected	998,457	985,711
Net cash provided by noncapital financing activities	2,459,762	3,880,825
Cash Flows From Capital and Related Financing Activities:		
Acquisition of capital assets	(11,185,202)	(2,110,757)
Proceeds from sale of assets	51,794	22,565
Capital contribution	5,497,996	1,418,889
Repayment of bonds payable and capital leases	(815,488)	(2,384,815)
Interest payment	(179,342)	(299,127)
Capital facilities and developer fees received	864,945	2,346,414
Capital facilities and developer fees refunded and developer fees used	(6,754,328)	(1,518,215)
Net cash (used in) capital and related financing activities	(12,519,625)	(2,525,046)
Cash Flows From Investing Activities:		
Interest received	371,112	1,845,335
Contributions to Joint Power Authority	(18,689,727)	(15,915,690)
Investments matured	6,840,131	30,108,818
Purchase of investments	(23,298,728)	(25,957,145)
Net cash (used in) investing activities	(34,777,212)	(9,918,682)
Net Change in Cash and Cash Equivalents	(8,753,977)	13,102,368
Cash and Cash Equivalents:		
Beginning of year	40,579,072	27,476,704
End of year	\$ 31,825,095	\$ 40,579,072
Financial Statement Presentation:		
Cash and cash equivalents	\$ 31,825,095	\$ 40,559,658
Restricted cash and cash equivalents	-	19,414
Total cash and cash equivalents	\$ 31,825,095	\$ 40,579,072
Noncash investing activities:		
Change in fair value of investments	\$ 859,677	\$ 1,684,868

Las Virgenes Municipal Water District
Statement of Cash Flows (Continued)
For the Years Ended June 30, 2021 and 2020

	Primary Government	
	2021	2020
Reconciliation of Net Operating Income to Net Cash Provided By Operating Activities:		
Net operating income	\$ 27,012,619	\$ 22,214,036
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	3,831,467	4,011,992
Changes in operating assets and liabilities		
(Increase) decrease in accounts and other receivables	(476,369)	(1,434,321)
(Increase) decrease in due from Joint Powers Authority	4,551,629	(1,506,471)
(Increase) decrease in inventories	165,879	(1,582,540)
(Increase) decrease in prepaid items	(279,434)	(908,025)
(Increase) decrease in deferred outflows or resources - pension	(1,154,336)	363,865
(Increase) decrease in deferred outflows or resources - OPEB	235,315	(196,754)
Increase (decrease) in accounts and contracts payable and accrued expenses	1,869,375	1,083,330
Increase (decrease) in compensated absences	108,166	232,328
Increase (decrease) in deposits and other	287,163	9,259
Increase (decrease) in net pension liability	3,480,859	2,169,003
Increase (decrease) in net OPEB liability	(4,297,598)	(1,297,142)
Increase (decrease) in deferred inflows or resources - pension	(1,850,292)	(1,529,793)
Increase (decrease) in deferred inflows or resources - OPEB	2,598,655	36,504
Net cash provided by Operating Activities	\$ 36,083,098	\$ 21,665,271

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, 2021 and 2020

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, 2021 and 2020

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, 2021 and 2020

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.

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.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

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, 2021 and 2020.

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, 2021
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020
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, 2021 and 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

Pension (Continued)

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 OPEB reporting:

For the Year Ended	June 30, 2021
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020
For the Year Ended	June 30, 2020
Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

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.

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.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

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, 2021, the District implemented the following accounting standards:

- 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. Implementation of this Statement did not have a material effect on the District’s financial statements for the fiscal year ending June 30, 2021.
- 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. Implementation of this Statement did not have a material effect on the District’s financial statements for the fiscal year ending June 30, 2021.
- In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*, to establish the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. Application of this statement did not have a material effect on the District’s financial statements for the fiscal year ending June 30, 2021.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

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 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 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 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.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

Upcoming New GASB Pronouncements (Continued)

- 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.

Note 3 – Cash and Investments

At June 30, 2021 and 2020, cash and investments are classified in the accompanying statements of net position as follows:

	2021			2020		
	Discretely Presented			Discretely Presented		
	Primary Government	Component Unit - JPA	Total	Primary Government	Component Unit - JPA	Total
Unrestricted Assets:						
Cash and cash equivalents	\$ 31,825,095	\$ 4,159,622	\$ 35,984,717	\$ 40,559,658	\$ 10,746,445	\$ 51,306,103
Investments	70,302,347	762,147	71,064,494	53,843,756	805,296	54,649,052
Restricted Assets:						
Cash and cash equivalents	-	-	-	19,414	-	19,414
Total cash and investments	<u>\$ 102,127,442</u>	<u>\$ 4,921,769</u>	<u>\$ 107,049,211</u>	<u>\$ 94,422,828</u>	<u>\$ 11,551,741</u>	<u>\$ 105,974,569</u>

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 3 – Cash and Investments (Continued)

At June 30, 2021 and 2020, cash and investments consisted of the following:

	2021			2020		
	Discretely Presented			Discretely Presented		
	Primary Government	Component Unit - JPA	Total	Primary Government	Component Unit - JPA	Total
Deposits:						
Demand Deposits	\$ 675,786	\$ 404,635	\$ 1,080,421	\$ 79,412	\$ 1,832,760	\$ 1,912,172
Petty Cash	2,200	-	2,200	2,200	-	2,200
Total deposits	677,986	404,635	1,082,621	81,612	1,832,760	1,914,372
Investments:						
Money market mutual funds	39,270	-	39,270	34,638	-	34,638
Municipal Bonds	14,823,480	-	14,823,480	15,420,139	-	15,420,139
U.S. Government Sponsored Agency Security	35,051,609	762,147	35,813,756	30,492,590	805,296	31,297,886
Certificate of Deposit	9,314,449	-	9,314,449	7,931,027	-	7,931,027
California Asset Management Program	11,112,809	-	11,112,809	-	-	-
California Local Agency Investment Fund	31,107,839	3,754,987	34,862,826	40,452,579	8,913,685	49,366,264
Total investments	101,449,456	4,517,134	105,966,590	94,330,973	9,718,981	104,049,954
Investments with Fiscal Agents:						
California Local Agency Investment Fund	-	-	-	10,243	-	10,243
Total investments with fiscal agents	-	-	-	10,243	-	10,243
Total cash and investments	\$ 102,127,442	\$ 4,921,769	\$ 107,049,211	\$ 94,422,828	\$ 11,551,741	\$ 105,974,569

The statements of cash flows for the year ended June 30, 2021 and 2020 have been prepared by considering the following deposits and investment instruments to be cash and cash equivalents:

	2021			2020		
	Discretely Presented			Discretely Presented		
	Primary Government	Component Unit - JPA	Total	Primary Government	Component Unit - JPA	Total
Demand Deposits	\$ 675,786	\$ 404,635	\$ 1,080,421	\$ 79,412	\$ 1,832,760	\$ 1,912,172
Petty Cash	2,200	-	2,200	2,200	-	2,200
Money market mutual funds	39,270	-	39,270	34,638	-	34,638
California Local Agency Investment Fund	31,107,839	3,754,987	34,862,826	40,462,822	8,913,685	49,376,507
Total cash and cash equivalents	\$ 31,825,095	\$ 4,159,622	\$ 35,984,717	\$ 40,579,072	\$ 10,746,445	\$ 51,325,517

Fair Value Measurement

The District categorizes its fair value measurement within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices for similar assets in active markets and Level 3 inputs are significant unobservable inputs.

Investments classified in Level 2 are valued using the following inputs:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; or
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 3 – Cash and Investments (Continued)

Fair Value Measurement (Continued)

The District has no investments categorized in Level 3. When valuing Level 3 securities, the inputs or methodology are not necessarily an indication of the risks associated with investing in those securities. Changes in valuation techniques may result in transfers into or out of an assigned level within the disclosure hierarchy.

At June 30, 2021 and 2020, 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, 2021 and 2020:

	2021			2020		
	Significant Other Observable Input (Level 2)	Uncategorized	Total	Significant Other Observable Input (Level 2)	Uncategorized	Total
	Money market mutual funds	\$ -	\$ 39,270	\$ 39,270	\$ -	\$ 34,638
Municipal Bonds	14,823,480	-	14,823,480	15,420,139	-	15,420,139
Federal Agricultural Mortgage Corporation	9,604,933	-	9,604,933	5,721,486	-	5,721,486
Federal Farm Credit Bank	11,108,810	-	11,108,810	7,260,280	-	7,260,280
Federal Home Loan Bank	4,103,100	-	4,103,100	7,203,110	-	7,203,110
Federal Home Loan Mortgage Corporation	7,013,123	-	7,013,123	9,098,870	-	9,098,870
Federal Nation Mortgage Association	2,977,810	-	2,977,810	1,001,050	-	1,001,050
Tennessee Valley Authority	1,005,980	-	1,005,980	1,013,090	-	1,013,090
Certificate of Deposit	9,314,449	-	9,314,449	7,931,027	-	7,931,027
California Asset Management Program	-	11,112,809	11,112,809	-	-	-
California Local Agency Investment Fund	-	34,862,826	34,862,826	-	49,366,264	49,366,264
Investment with fiscal agents:						
California Local Agency Investment Fund	-	-	-	-	10,243	10,243
Total investments	\$ 59,951,685	\$ 46,014,905	\$ 105,966,590	\$ 54,649,052	\$ 49,411,145	\$ 104,060,197

Demand Deposits

Demand deposits are held in pool by the District. The carrying amounts of cash deposits were \$1,080,421 and \$1,912,172 at June 30, 2021 and 2020, respectively. Bank balances at June 30, 2021 and 2020 were \$3,068,836 and \$2,166,692, 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.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 3 – Cash and Investments (Continued)

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.

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, 2021, and 2020, the District had \$34,862,826 and \$49,376,507, respectively, invested in LAIF, which had invested 1.10% and 3.37% 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 Asset Management Program	None	25%	\$65,000,000
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

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 3 – Cash and Investments (Continued)

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.

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

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Maximum Investment in One Issuer
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 Asset Management Program	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, 2021 and 2020.

Investment Type	2021					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	\$ 39,270	\$ -	\$ -	\$ -	\$ -	\$ 39,270
Municipal Bonds	2,882,116	4,487,221	3,911,658	2,583,328	959,157	14,823,480
Federal Agricultural Mortgage Corporation	473,593	1,030,040	1,053,910	3,068,620	3,978,770	9,604,933
Federal Farm Credit Bank	-	2,063,580	4,099,530	1,002,590	3,943,110	11,108,810
Federal Home Loan Bank	-	1,057,920	1,065,890	989,830	989,460	4,103,100
Federal Home Loan Mortgage Corporation	2,031,900	-	996,990	1,008,760	2,975,473	7,013,123
Federal Nation Mortgage Association	-	-	-	-	2,977,810	2,977,810
Tennessee Valley Authority	-	-	-	1,005,980	-	1,005,980
Certificate of Deposit	1,731,856	1,759,892	1,562,339	2,543,277	1,717,085	9,314,449
California Asset Management Program	11,112,809	-	-	-	-	11,112,809
California Local Agency Investment Fund	34,862,826	-	-	-	-	34,862,826
	<u>\$ 53,134,370</u>	<u>\$ 10,398,653</u>	<u>\$ 12,690,317</u>	<u>\$ 12,202,385</u>	<u>\$ 17,540,865</u>	<u>\$ 105,966,590</u>

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 3 – Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk (Continued)

Investment Type	2020					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	\$ 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 Asset Management Program	-	-	-	-	-	-
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>

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 District's investments as of June 30, 2021 and 2020.

Investment	2021					
	Total As of June 30, 2021	Minimum Legal Requirement	AAA	AA+/-	A+	Unrated
Money market mutual funds	\$ 39,270	None	\$ 39,270	\$ -	\$ -	\$ -
Municipal Bonds	14,823,480	AA-	750,862	14,072,618	-	-
Federal Agricultural Mortgage Corporation	9,604,933	None	-	-	-	9,604,933
Federal Farm Credit Bank	11,108,810	None	-	2,982,430	-	8,126,380
Federal Home Loan Bank	4,103,100	None	-	-	-	4,103,100
Federal Home Loan Mortgage Corporation	7,013,123	None	-	-	-	7,013,123
Federal Nation Mortgage Association	2,977,810	None	-	-	-	2,977,810
Tennessee Valley Authority	1,005,980	None	-	-	-	1,005,980
Certificate of Deposit	9,314,449	None	-	-	-	9,314,449
California Asset Management Program	11,112,809	None	-	-	-	1,112,809
California Local Agency Investment Fund	34,862,826	None	-	-	-	34,862,826
	<u>\$ 105,966,590</u>		<u>\$ 790,132</u>	<u>\$ 17,055,048</u>	<u>\$ -</u>	<u>\$ 78,148,410</u>

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 3 – Cash and Investments (Continued)

Disclosures Relating to Credit Risk (Continued)

Investment	2020					
	Total As of June 30, 2020	Minimum Legal Requirement	AAA	AA+/-	A+	Unrated
Money market mutual funds	\$ 34,638	AA-	\$ 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	-	-	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>

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	2021		2020	
		Reported Amount	Percentage of Investments	Reported Amount	Percentage of Investments
Municipal Bonds	Other investments approved by bond issuer	\$ 14,823,480	13.99%	\$ 15,420,139	14.82%
Federal Agricultural Mortgage Corporation	United States Government Sponsored Agency Securities	9,604,933	9.06%	5,721,486	5.50%
Federal Farm Credit Bank	United States Government Sponsored Agency Securities	11,108,810	10.48%	7,260,280	6.98%
Federal Home Loan Mortgage Corporation	United States Government Sponsored Agency Securities	7,013,123	6.62%	9,098,870	8.74%
Certificate of Deposit	Certificate of Deposit	9,314,449	8.79%	7,931,027	7.62%
California Asset Management Program	California Asset Management Program	11,112,809	10.49%	-	0.00%
California Local Agency Investment Fund	California Local Agency Investment Fund	34,862,826	32.90%	49,366,264	47.44%

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).

Note 4 – Accounts Receivable

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

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, 2021, and 2020, sales and services receivable, net of allowance for uncollectible accounts, were in the amount of \$8,820,715 and \$8,228,249 for the District and \$2,289,417 and \$2,216,387 for the JPA, respectively. As of June 30, 2021, and 2020, allowance for uncollectible accounts were in the amount of \$126,000 and \$55,000 for the District. The JPA does not have any allowance for uncollectible accounts as of As of June 30, 2021, and 2020.

Note 5 – Inventories

Inventories consisted of the following as of June 30, 2021 and 2020:

	2021	2020
<u>Primary Government</u>		
Material and supplies	\$ 881,651	\$ 1,007,824
Water in storage	8,569,364	8,609,070
Total	\$ 9,451,015	\$ 9,616,894

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:

	2021	2020
Beginning of year	\$ 66,419,847	\$ 64,137,736
Contributions	18,689,727	15,915,691
Share in income (loss):		
Sanitation expenses	(13,722,750)	(9,510,998)
Depreciation expenses	(4,246,396)	(4,122,582)
End of year	\$ 67,140,428	\$ 66,419,847

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 6 – Investment in Joint Powers Authority (Continued)

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

	2021	2020
Primary government's net investment in JPA's capital assets	\$ 65,742,118	\$ 64,831,080
Capitalized interest, net	1,398,310	1,588,767
Investment in JPA	\$ 67,140,428	\$ 66,419,847

Condensed financial statement of the JPA as of and for the year ended June 30, 2021 and 2020 including the participants’ approximate percentage shares as follows:

	2021			2020		
		Las Virgenes Municipal Water District	Triunfo Sanitation District		Las Virgenes Municipal Water District	Triunfo Sanitation District
	Amount			Amount		
Total assets	\$ 105,801,240	67%	33%	\$ 111,117,115	67%	33%
Total liabilities	7,438,756	67%	33%	13,993,997	67%	33%
Total equity	98,362,484	70%	30%	97,123,118	70%	30%
Billings to participants	19,000,638	67%	33%	13,040,977	67%	33%
Depreciation	5,799,831	70%	30%	5,624,458	70%	30%
Construction cost	7,035,377	71%	29%	9,071,803	71%	29%

The amount due from the JPA at June 30, 2021 and 2020 consisted of the following:

	2021	2020
Beginning of year	\$ 7,515,405	\$ 4,498,461
Additions	415,347	11,425,014
(Deletions)	(4,966,976)	(8,408,070)
End of year	\$ 2,963,776	\$ 7,515,405

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 7 – Capital Assets

Primary Government

A summary of changes in capital assets for the year ended June 30, 2021 is as follows:

	Balance July 1, 2020	Additions	Deletions	Reclassification	Balance June 30, 2021
Capital assets, not depreciated					
Land and land rights:					
Water plant	\$ 6,804,123	\$ -	\$ -	\$ -	\$ 6,804,123
Sanitation plant	111,235	-	-	-	111,235
Construction in progress	3,592,119	10,829,393	-	(2,828,346)	11,593,166
Total capital assets, not depreciated	10,507,477	10,829,393	-	(2,828,346)	18,508,524
Capital assets, being depreciated					
Water plant:					
Source of supply	41,737,630	-	-	1,210,218	42,947,848
Plant	127,400,320	-	-	1,096,345	128,496,665
Structure	21,113,695	283,927	-	-	21,397,622
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	11,469,407	71,882	(241,398)	521,783	11,821,674
Total capital assets, being depreciated	231,305,918	355,809	(241,398)	2,828,346	234,248,675
Less accumulated depreciation					
Water plant:					
Source of supply	(13,160,750)	(918,153)	-	-	(14,078,903)
Plant	(60,298,660)	(1,852,749)	-	-	(62,151,409)
Structure	(18,261,164)	(79,408)	-	-	(18,340,572)
Sanitation plant:					
Plant	(4,197,006)	(137,944)	-	-	(4,334,950)
Machinery and equipment	(17,318)	-	-	-	(17,318)
General utility plant					
Building and improvements	(13,882,168)	(478,626)	-	-	(14,360,794)
Machinery and equipment	(10,183,975)	(364,587)	241,398	-	(10,307,164)
Total accumulated depreciation	(120,001,041)	(3,831,467)	241,398	-	(123,591,110)
Total capital assets, being depreciated, net	111,304,877	(3,475,658)	-	2,828,346	110,657,565
Total capital assets, net	\$ 121,812,354	\$ 7,353,735	\$ -	\$ -	\$ 129,166,089

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 7 – Capital Assets (Continued)

Primary Government (Continued)

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, 2021 and 2020

Note 7 – Capital Assets (Continued)

Discretely Presented Component Unit – JPA

A summary of changes in capital assets for the year ended June 30, 2021 is as follows:

	Balance July 1, 2020	Additions	Deletions	Reclassification	Balance June 30, 2021
Capital assets, not depreciated					
Land and land rights	\$ 14,368,150	\$ -	\$ -	\$ -	\$ 14,368,150
Construction in progress	9,302,202	7,035,378	-	(8,599,000)	7,738,580
Total capital assets, not depreciated	23,670,352	7,035,378	-	(8,599,000)	22,106,730
Capital assets, being depreciated					
Sewer and treatment plant	129,569,257	-	-	1,054,660	130,623,917
Compost plant and farm	76,218,777	-	-	2,488,521	78,707,298
Recycled water system	34,819,404	-	-	689,679	35,509,083
Advanced water system	-	-	-	4,366,140	4,366,140
Total capital assets, being depreciated	240,607,438	-	-	8,599,000	249,206,438
Less accumulated depreciation					
Sewer and treatment plant	(90,632,349)	(3,209,517)	-	-	(93,841,866)
Compost plant and farm	(53,478,695)	(1,584,112)	-	-	(55,062,807)
Recycled water system	(23,039,809)	(962,541)	-	-	(24,002,350)
Advanced water system	-	(43,661)	-	-	(43,661)
Total accumulated depreciation	(167,150,853)	(5,799,831)	-	-	(172,950,684)
Total capital assets, being depreciated, net	73,456,585	(5,799,831)	-	8,599,000	76,255,754
Total capital assets, net	\$ 97,126,937	\$ 1,235,547	\$ -	\$ -	\$ 98,362,484

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

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 8 – Compensated Absences

A summary of changes in compensated absences for the year ended June 30, 2021 is as follows:

Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due within One Year	Due in More than One Year
\$ 2,358,133	\$ 736,000	\$ (627,834)	\$ 2,466,299	\$ 766,666	\$ 1,699,633

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

Note 9 – Long-Term Debt

A summary of changes in long-term debt for the year ended June 30, 2021 is as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due within One Year	Due in More Than One Year
Direct borrowing:						
2020 Installment purchase agreement	\$ 10,100,000	\$ -	\$ (800,000)	\$ 9,300,000	\$ 995,000	\$ 8,305,000
Capital lease	15,488	-	(15,488)	-	-	-
Total long-term debt	\$ 10,115,488	\$ -	\$ (815,488)	\$ 9,300,000	\$ 995,000	\$ 8,305,000

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	\$ 10,100,000	\$ (13,188,367)	\$ 10,115,488	\$ 455,488	\$ 9,660,000

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, 2021 and 2020

Note 9 – Long-Term Debt (Continued)

2020 Installment Purchase Agreement (Continued)

Total balance outstanding as of June 30, 2021 and 2020 was as follows:

	2021	2020
Principal outstanding	\$ 9,300,000	\$ 10,100,000
Net amount outstanding	\$ 9,300,000	\$ 10,100,000

The annual debt service requirements at June 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 995,000	\$ 172,039	\$ 1,167,039
2023	975,000	885,222	1,860,222
2024	995,000	133,984	1,128,984
2025	1,010,000	113,465	1,123,465
2026	1,030,000	94,575	1,124,575
2027-2030	4,295,000	171,159	4,466,159
Total	\$ 9,300,000	\$ 1,570,444	\$ 10,870,444

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 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 District completed the refunding to reduce its debt service 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, 2021 and 2020

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.

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 \$128,337. The District’s obligation was paid in full during the year ended June 30, 2021.

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, 2021 and 2020 are as follows:

	2021	2020
Deferred outflows of resources:		
Pension contributions after measurement date	\$ 2,784,221	\$ 2,588,931
Difference between expected and actual experience	1,879,954	1,276,238
Changes of assumptions	681,244	325,914
Total deferred outflows of resources	\$ 5,345,419	\$ 4,191,083
Net pension liabilities:		
Net pension liabilities	\$ 21,705,685	\$ 18,224,826
Total net pension liabilities	\$ 21,705,685	\$ 18,224,826
Deferred inflows of resources:		
Difference between expected and actual experience	\$ -	\$ 491,965
Changes of assumptions	-	902,898
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

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, 2019 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.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

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

General Information about the Pension Plan (Continued)

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. PEPR 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 PEPR miscellaneous employees are calculated as 2% of the average final 36 months compensation.

Participants are eligible for non-industrial disability retirement if they become disabled and have 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 years of 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 the June 30, 2019 and 2018 actuarial valuation dates, the members covered by the benefit terms were as follows:

	2019	2018
<u><i>Employees covered by benefit terms</i></u>		
Active employees	104	114
Transferred and terminated employees	72	73
Retired employees and beneficiaries	159	150
Total	335	337

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, 2020 and 2019, the employees' contribution rates were 6.881% and 6.935% of annual pay, and the employer's contribution rates were 10.307% and 9.459% of employee annual payroll, respectively.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

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

Net Pension Liability

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2020, the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. The June 30, 2020 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	2.625%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.25%
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 15 years of mortality improvements using Society of Actuaries Scale MP 2016
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, 2019 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, 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, 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 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

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

Net Pension Liability (Continued)

Discount Rate

The discount rate used to measure the June 30, 2020 and 2019 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.

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	New Strategic Allocation	Real Return Years 1 - 10 ¹	Real Return Years 11+ ²
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

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

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

Changes in the Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period of July 1, 2019 to June 30, 2020.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2019 (Valuation Date)	\$ 101,936,504	\$ 83,711,678	\$ 18,224,826
Changes Recognized for the Measurement Period:			
Service cost	1,744,616	-	1,744,616
Interest on the total pension liability	7,306,938	-	7,306,938
Changes of benefit terms	-	-	-
Difference between expected and actual experience	1,884,476	-	1,884,476
Changes of assumptions	-	-	-
Net plan to plan resource movement	-	-	-
Contributions from the employer	-	2,588,930	(2,588,930)
Contributions from employees	-	849,386	(849,386)
Net investment income, net of administrative expense	-	4,134,868	(4,134,868)
Benefit payments, including refunds of employee contributions	(4,996,713)	(4,996,713)	-
Administrative expense	-	(118,013)	118,013
Other miscellaneous income (expense)	-	-	-
Net Changes during July 1, 2019 to June 30, 2020	5,939,317	2,458,458	3,480,859
Balance at June 30, 2020 (Measurement Date)	\$ 107,875,821	\$ 86,170,136	\$ 21,705,685

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 (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (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, 2017 to June 30, 2018	6,001,970	3,832,967	2,169,003
Balance at June 30, 2018 (Measurement Date)	\$ 101,936,504	\$ 83,711,678	\$ 18,224,826

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

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

Changes in the Net Pension Liability (Continued)

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, 2020 Measurement Date	\$ 35,112,882	\$ 21,705,685	\$ 10,503,841

	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

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, 2020 and 2019, the District incurred a pension expense of \$3,260,452 and \$3,592,006, respectively.

As of June 30, 2021 and 2020, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

	2021		2020	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Pension contribution made after the measurement period	\$ 2,784,221	\$ -	\$ 2,588,931	\$ -
Difference between expected and actual experience	1,879,954	-	1,276,238	(491,965)
Changes of assumptions	681,244	-	325,914	(902,898)
Net difference between projected and actual earning on pension plan investments	-	-	-	(455,429)
Total	\$ 5,345,419	\$ -	\$ 4,191,083	\$ (1,850,292)

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

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

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

\$2,784,221 and \$2,588,931 were reported as deferred outflows of resources related to pension resulting from the District's contributions subsequent to the measurement date during the years ended June 30, 2021 and 2020, respectively, was recognized as a reduction of the net pension liability in the years ended June 30, 2021 and 2020 respectively. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

2021	
Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ 941,361
2023	829,912
2024	433,185
2025	356,740
Total	\$ 2,561,198

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)

Note 11 – Other Postemployment Benefits

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:

	2021	2020
Deferred outflows of resources:		
OPEB contribution after measurement date	\$ 2,950,042	\$ 3,038,663
Changes of assumptions	469,419	616,113
Total deferred outflows of resources	\$ 3,419,461	\$ 3,654,776
Net OPEB liabilities:		
Net OPEB liabilities	\$ 13,706,306	\$ 18,003,904
Total net OPEB liabilities	\$ 13,706,306	\$ 18,003,904
Deferred inflows of resources:		
Difference between expected and actual experience	\$ 1,334,522	\$ 121,261
Changes of assumptions	1,394,720	-
Difference between projected and actual earnings	161,939	171,265
Total deferred inflows of resources	\$ 2,891,181	\$ 292,526

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 11 – Other Postemployment Benefits (Continued)

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 2021 and 2020 was \$2,950,042 and \$3,038,663, respectively.

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, 2020 and 2019, the dates of the latest actuarial valuations, respectively.

	2020	2019
Active employees	108	109
Retired employees and beneficiaries	94	87
Total	202	196

Net OPEB Liability

Actuarial Assumptions

The net OPEB liability in the June 30, 2019 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	CalPERS Pre-retirement Mortality Miscellaneous and Schools (1997-2015)
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

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 11 – Other Postemployment Benefits (Continued)

Net OPEB Liability (Continued)

Actuarial Assumptions (Continued)

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2019.

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.

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, 2020:

Asset Class	Percentage of Portfolio	Real Return ¹
Global ex-U.S. Equity	22.00%	5.500%
U.S. Fixed	49.00%	1.500%
Treasury Inflation Protected Securities (TIPS)	16.00%	1.200%
Real Estate	8.00%	3.700%
Commodities	5.00%	0.600%
	100.00%	

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 11 – Other Postemployment Benefits (Continued)

Net OPEB Liability (Continued)

Discount Rate (Continued)

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>	

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, 2019 (Valuation Date)	\$ 26,284,898	\$ 8,280,994	\$ 18,003,904
Changes Recognized for the Measurement Period:			
Service cost	560,131	-	560,131
Interest on the total OPEB liability	1,572,177	-	1,572,177
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(1,485,687)	-	(1,485,687)
Changes of assumptions	(1,668,195)	-	(1,668,195)
Contributions from the employer	-	2,696,541	(2,696,541)
Contributions from employees	-	-	-
Net investment income, net of administrative expense	-	587,187	(587,187)
Benefit payments, including refunds of employee contributions	(1,303,141)	(1,303,141)	-
Administrative expense	-	(7,704)	7,704
Net Changes during July 1, 2019 to June 30, 2020	<u>(2,324,715)</u>	<u>1,972,883</u>	<u>(4,297,598)</u>
Balance at June 30, 2020 (Measurement Date)	<u>\$ 23,960,183</u>	<u>\$ 10,253,877</u>	<u>\$ 13,706,306</u>

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, 2020 Measurement Date	\$ 16,198,364	\$ 13,706,306	\$ 11,573,972

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 11 – Other Postemployment Benefits (Continued)

Change in the Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate (Continued)

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% (2.50%)	Healthcare Cost Trend rate Rate (3.50%)	Healthcare Trend + 1% (4.50%)
June 30, 2020 Measurement Date	\$ 11,326,623	\$ 13,706,306	\$ 16,524,791
	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, 2017 to June 30, 2018	571,701	1,868,843	(1,297,142)
Balance at June 30, 2018 (Measurement Date)	\$ 26,284,898	\$ 8,280,994	\$ 18,003,904

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

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 11 – Other Postemployment Benefits (Continued)

Change in the Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate (Continued)

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, 2019 Measurement Date	\$ 1,500,810	\$ 18,003,904

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 years ended June 30, 2021 and 2020, the District recognized OPEB expense of \$1,144,294 and \$867,823, respectively, for the District Plan. At June 30, 2021 and 2020 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2021		2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contribution made after the measurement period	\$ 2,950,042	\$ -	\$ 3,038,663	\$ -
Difference between expected and actual experience	-	(1,334,522)	-	(121,261)
Changes of assumptions	469,419	(1,394,720)	616,113	-
Net difference between projected and actual earnings on OPEB plan investments	-	(161,939)	-	(171,265)
Total	\$ 3,419,461	\$ (2,891,181)	\$ 3,654,776	\$ (292,526)

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 11 – Other Postemployment Benefits (Continued)

Change in the Net OPEB Liability (Continued)

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

The \$2,950,042 and \$3,038,663 reported as deferred outflows of resources related to OPEB resulting from the District’s contributions subsequent to the measurement date during the years ended June 30, 2021 and 2020, respectively will be recognized as a reduction of the net OPEB liability in the years ended June 30, 2022 and 2021, respectively. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in future expenses as follows:

2021		2020	
Year Ended June 30,	Deferred Outflows/(Inflows) of Resources	Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ (458,668)	2021	\$ 68,389
2023	(458,668)	2022	68,389
2024	(432,197)	2023	68,389
2025	(503,497)	2024	94,860
2026	(517,032)	2025	23,560
Thereafter	(51,700)	Thereafter	-
Total	<u>\$ (2,421,762)</u>	Total	<u>\$ 323,587</u>

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 at June 30 were as follows:

Restricted Net Position:

	2021	2020
	Debt Service	Debt Service
Restricted assets:		
Restricted cash and investments	\$ -	\$ 19,414
Restricted receivables		
Interest	-	-
Total restricted assets	<u>-</u>	<u>19,414</u>
Current liabilities payable from restricted assets:		
Interest payable	-	-
Total current liabilities payable from restricted assets	<u>-</u>	<u>-</u>
Total restricted net position	<u>\$ -</u>	<u>\$ 19,414</u>

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 12 – Net Position (Continued)

As of June 30, 2021, and 2020, the net position for the District consisted of the following:

	2021		2020	
	Primary Government	Discretely Presented Component Unit - JPA	Primary Government	Discretely Presented Component Unit - JPA
Net investment in capital assets:				
Capital assets, net of accumulated depreciation	\$ 129,166,089	\$ 98,362,484	\$ 121,812,354	\$ 97,126,937
Less:				
Capital lease obligations	-	-	(15,488)	-
2009 Sanitation refunding revenue bond, net	-	-	-	-
2020 Installment purchase agreement	(9,300,000)	-	(10,100,000)	-
Total net investment in capital assets	<u>119,866,089</u>	<u>98,362,484</u>	<u>111,696,866</u>	<u>97,126,937</u>
Restricted for:				
Debt service	-	-	19,414	-
Total restricted	<u>-</u>	<u>-</u>	<u>19,414</u>	<u>-</u>
Unrestricted:				
Designated for:				
Investment in JPA	67,140,428	-	66,419,847	-
Rate stabilization	8,000,000	-	8,000,000	-
Insurance	8,045,943	-	7,953,180	-
Operating emergencies	14,388,564	-	14,388,563	-
Pure water	15,000,000	-	15,000,000	-
Undesignated	36,783,133	-	28,733,454	(3,819)
Total unrestricted	<u>149,358,068</u>	<u>-</u>	<u>140,495,044</u>	<u>(3,819)</u>
Total net position	<u>\$ 269,224,157</u>	<u>\$ 98,362,484</u>	<u>\$ 252,211,324</u>	<u>\$ 97,123,118</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 \$1,790,022 and \$987,146 for the years ended June 30, 2021 and 2020, respectively.

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 \$218,944 and \$216,049 for the years ended June 30, 2021 and 2020, respectively.

Las Virgenes Municipal Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

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.

Contractual Commitments

As of June 30, 2021, the District had material construction commitments evidenced by contractual commitments with contractors in the amount of \$8,432,620.

Project Name	Contractual Commitment
AMR / AMI	\$ 5,034,248
LV - Calleguas Interconnection	1,887,076
Various Construction Projects	1,511,296
	\$ 8,432,620

As of June 30, 2021, the JPA had material construction commitments evidenced by contractual commitments with contractors in the amount of \$6,731,430.

Project Name	Contractual Commitment
Pure Water Project Demonstration	\$ 5,290,303
SCADA Upgrade for Tapia	754,482
Various Construction Projects	686,645
	\$ 6,731,430

As of June 30, 2020, the District had 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
	\$ 15,849,333

As of June 30, 2020, the JPA had 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
	\$ 12,565,438

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

**Las Virgenes Municipal Water District
Required Supplementary Information (Unaudited)
Schedule of Changes in Net Pension Liability and Related Ratios**

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")

Measurement period	2019-20 ¹	2018-19 ¹	2017-18 ¹
Total pension liability			
Service cost	\$1,744,616	\$1,783,579	\$1,744,796
Interest	7,306,938	6,894,754	6,486,599
Differences between expected and actual experience	1,884,476	1,883,971	(1,061,287)
Changes of assumptions	-	-	(2,708,692)
Benefit payments, including refunds of employee contributions	(4,996,713)	(4,560,334)	(4,292,253)
Net change in total pension liability	5,939,317	6,001,970	169,163
Total pension liability - beginning	101,936,504	95,934,534	95,765,371
Total pension liability - ending (a)	<u>\$ 107,875,821</u>	<u>\$ 101,936,504</u>	<u>\$ 95,934,534</u>
Pension fiduciary net position			
Contributions - employer	\$ 2,588,930	\$ 2,414,889	\$ 2,100,676
Contributions - employee	849,386	766,262	815,450
Net investment income ²	4,134,868	5,268,968	6,323,046
Benefit payments, including refunds of employee contributions	(4,996,713)	(4,560,334)	(4,292,253)
Other	(118,013)	(56,818)	(340,224)
Net change in plan fiduciary net position	2,458,458	3,832,967	4,606,695
Plan fiduciary net position - beginning	83,711,678	79,878,711	75,272,016
Plan fiduciary net position - ending (b)	<u>\$ 86,170,136</u>	<u>\$ 83,711,678</u>	<u>\$ 79,878,711</u>
District's net pension liability - ending (a) - (b)	<u>\$ 21,705,685</u>	<u>\$ 18,224,826</u>	<u>\$ 16,055,823</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>79.88%</u>	<u>82.12%</u>	<u>83.26%</u>
Covered payroll	<u>\$ 10,459,327</u>	<u>\$ 10,718,623</u>	<u>\$ 10,448,503</u>
District's net pension liability as a percentage of covered payroll	<u>207.52%</u>	<u>170.03%</u>	<u>153.67%</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 Changes in Net Pension Liability and Related Ratios (Continued)**

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")

Measurement period	2016-17	2015-16	2014-15	2013-14
Total pension liability				
Service cost	\$1,813,978	\$ 1,511,819	\$ 1,593,701	\$ 1,694,463
Interest	6,456,858	6,362,749	6,129,355	6,040,285
Differences between expected and actual experience	(2,211,229)	(600,876)	(2,996,239)	-
Changes of assumptions	5,214,612	-	(1,492,369)	-
Benefit payments, including refunds of employee contributions	(3,808,359)	(3,984,639)	(4,076,072)	(3,145,116)
Net change in total pension liability	7,465,860	3,289,053	(841,624)	4,589,632
Total pension liability - beginning	88,299,511	85,010,458	85,852,082	81,262,450
Total pension liability - ending (a)	<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	\$ 1,992,743	\$ 1,888,232	\$ 1,701,878	\$ 1,780,006
Contributions - employee	741,264	694,766	700,118	919,090
Net investment income ²	7,711,377	341,006	1,610,606	10,570,584
Benefit payments, including refunds of employee contributions	(3,808,359)	(3,984,639)	(4,076,072)	(3,145,116)
Other	(101,485)	(42,564)	(78,615)	-
Net change in plan fiduciary net position	6,535,540	(1,103,199)	(142,085)	10,124,564
Plan fiduciary net position - beginning	68,736,476	69,839,675	69,981,760	59,857,196
Plan fiduciary net position - ending (b)	<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>\$ 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>78.60%</u>	<u>77.84%</u>	<u>82.15%</u>	<u>81.51%</u>
Covered payroll	<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>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**

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")

	2020-21 ¹	2019-20 ¹	2018-19 ¹	2017-18 ¹
Actuarially determined contribution	\$ 2,784,221	\$ 2,588,931	\$ 2,414,889	\$ 2,100,676
Contributions in relation to the actuarially determined contribution	(2,784,221)	(2,588,931)	(2,414,889)	(2,100,676)
Contribution deficiency (excess)	-	-	-	-
Covered payroll ²	\$ 10,760,033	\$ 10,459,327	\$ 10,718,623	\$ 10,448,503
Contributions as a percentage of covered-employee payroll ²	25.88%	24.75%	22.53%	20.11%

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

² Payroll from 2019-20 in the amount of \$10,459,327 was assumed to increase by the 2.875 percent payroll growth assumption.

Notes to Schedule:

Valuation date:	6/30/2019	6/30/2018	6/30/2017	6/30/2016
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The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2020-21 were from the June 30, 2019 public agency valuations.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	For details, see June 30, 2017 Funding Valuation Report
Remaining amortization period	20 years
Asset valuation method	Fair value of assets. For details see June 30, 2017 Funding Valuation Report
Inflation	2.625%
Salary increases	Varies by Entry Age and Service
Payroll Growth	2.875%
Investment rate of return	7.25%, 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 2015.
Mortality	The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

**Las Virgenes Municipal Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions (Continued)**

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")

	2016-17 ¹	2015-16	2014-15	2013-14
Actuarially determined contribution	\$ 1,992,743	\$ 1,888,232	\$ 1,701,878	\$ 1,780,006
Contributions in relation to the actuarially determined contribution	(1,992,743)	(1,888,232)	(1,701,878)	(1,780,006)
Contribution deficiency (excess)	-	-	-	-
Covered payroll ²	\$ 10,538,421	\$ 9,882,462	\$ 10,333,277	\$ 10,635,596
Contributions as a percentage of covered-employee payroll ²	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 2019-20 in the amount of \$10,459,327 was assumed to increase by the 2.875 percent payroll growth assumption.

Notes to Schedule:

Valuation date:	6/30/2015	6/30/2014	6/30/2013	6/30/2012
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Las Virgenes Municipal Water District
Required Supplementary Information (Unaudited)
Schedule of Changes in Net OPEB Liability and Related Ratios

Measurement period	2019-20 ¹	2018-19 ¹	2017-18 ¹	2016-17 ¹
Total OPEB liability				
Service cost	\$ 560,131	\$ 722,811	\$ 650,429	\$ 174,032
Interest	1,572,177	1,494,153	1,424,176	1,412,981
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(1,485,687)	-	(179,003)	-
Changes of assumptions	(1,668,195)	-	909,501	-
Benefit payments, including refunds of employee contributions	(1,303,141)	(1,645,263)	(1,632,555)	(1,022,844)
Net change in total OPEB liability	(2,324,715)	571,701	1,172,548	564,169
Total OPEB liability - beginning	26,284,898	25,713,197	24,540,649	23,976,480
Total OPEB liability - ending (a)	\$ 23,960,183	\$ 26,284,898	\$ 25,713,197	\$ 24,540,649
OPEB fiduciary net position				
Contributions - employer	\$ 2,696,541	\$ 2,975,568	\$ 2,216,227	\$ 1,657,742
Contributions - employee	-	-	-	-
Net investment income ²	587,187	544,469	470,926	472,252
Benefit payments, including refunds of employee contributions	(1,303,141)	(1,645,263)	(1,632,555)	(1,022,844)
Other	(7,704)	(5,931)	-	(3,938)
Net change in plan fiduciary net position	1,972,883	1,868,843	1,054,598	1,103,212
Plan fiduciary net position - beginning	8,280,994	6,412,151	5,357,553	4,254,341
Plan fiduciary net position - ending (b)	\$ 10,253,877	\$ 8,280,994	\$ 6,412,151	\$ 5,357,553
District's net OPEB liability - ending (a) - (b)	\$ 13,706,306	\$ 18,003,904	\$ 19,301,046	\$ 19,183,096
Plan fiduciary net position as a percentage of the total OPEB liability	42.80%	31.50%	24.94%	21.83%
Covered payroll	\$ 12,198,990	\$ 11,460,768	\$ 10,687,095	\$ 10,031,195
District's net OPEB liability as a percentage of covered payroll	112.36%	157.09%	180.60%	191.23%

¹ Ten year historical information is not available.

Las Virgenes Municipal Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions - OPEB

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined employer contribution	\$ 2,950,042	\$ 3,038,663	\$ 2,216,227	\$ 1,657,743
Actual employer contribution	<u>(2,950,042)</u>	<u>(3,038,663)</u>	<u>(2,216,227)</u>	<u>(1,657,743)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 12,198,990	\$ 11,460,768	\$ 10,687,095	\$ 10,031,195
Contributions as a percentage of covered-employee payroll	24.18%	26.51%	20.74%	16.53%



Las Virgenes Municipal Water District
Index to Statistical Section
June 30, 2021

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.

Contents:	<u>Pages</u>
<u>Financial Trends</u> - These schedules contain information to help the reader understand how the District's financial performance and well-being have changed over time.	
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2. Changes in Net Position	65
<u>Revenue Capacity</u> - These schedule contain information to help the reader assess the District's most significant revenue source.	
3. Revenue Base	67
4. Revenue Rates	68
5. Principal Revenue Payers	70
<u>Debt Capacity</u> - These schedule present information to help the reader assess the affordability of the district's current levels of outstanding debt and the District's ability to issue additional debt in the future.	
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8. Ratios of General Bonded Debt Outstanding	72
9. Direct and Overlapping District Debt	73
10. Pledged-Revenue Coverage	74
<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.	
11. Demographic and Economic Statistics	75
12. Principal Employers	76
<u>Operating Information</u> - These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	
13. Full-Time Equivalent District Employees by Function	77
14. Operating Indicators by Function	78
15. Capital Assets Statistics by Function	79
16. Annual Water and Sewer Capacity Fee Deposits Reports	80

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.

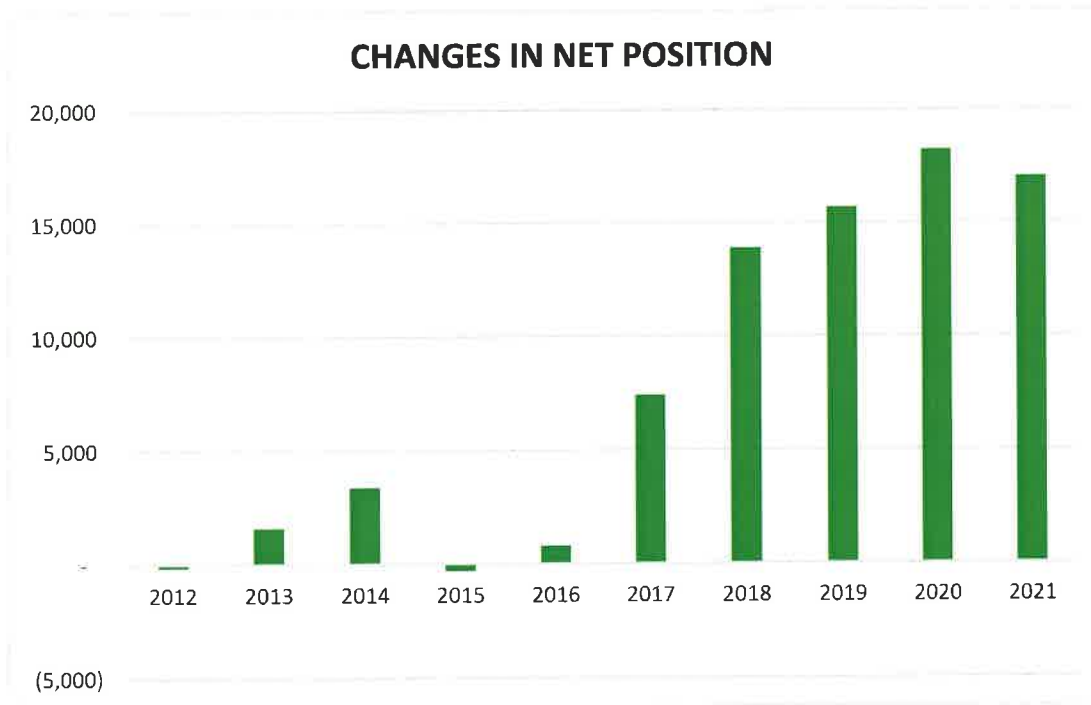
Las Virgenes Municipal Water District
Net Position
Last Ten Fiscal Years
(in thousands of dollars)

<u>Fiscal Year</u>	<u>Net Investment in Capital Assets</u>	<u>Restricted Net Position</u>	<u>Unrestricted Net Position (deficit)</u>	<u>Total Net Position</u>
2012	83,425	8,523	137,785	229,733
2013	82,870	7,208	140,793	230,871
2014	90,476	4,106	139,671	234,253
2015	100,170	3,881	110,269	214,320
2016	101,272	2,634	111,195	215,101
2017	108,930	2,654	110,928	222,512
2018	100,815	2,683	110,014	213,512
2019	111,254	2,734	120,033	234,021
2020	111,697	19	140,495	252,211
2021	119,866	-	149,358	269,224



Las Virgenes Municipal Water District
Changes in Net Position
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Total Operating Revenue	Total Operating Expense	Net Revenue / (Expense)	Total Non Operating Income (Expense)	Changes in Net Position
2012	49,917	50,866	(949)	804	(145)
2013	55,235	53,490	1,745	(157)	1,587
2014	60,220	57,691	2,529	852	3,381
2015	57,174	57,909	(735)	428	(307)
2016	53,406	54,055	(649)	1,430	781
2017	60,415	53,716	6,699	712	7,411
2018	69,283	52,888	16,395	(2,501)	13,894
2019	68,874	53,829	15,045	633	15,678
2020	67,418	45,204	22,214	(4,027)	18,187
2021	75,058	47,542	27,516	(10,503)	17,013

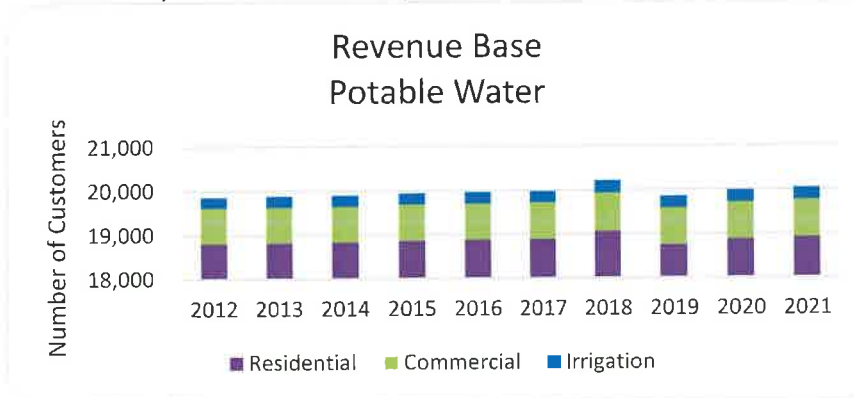




Las Virgenes Municipal Water District
Revenue Base
Last Ten Fiscal Years

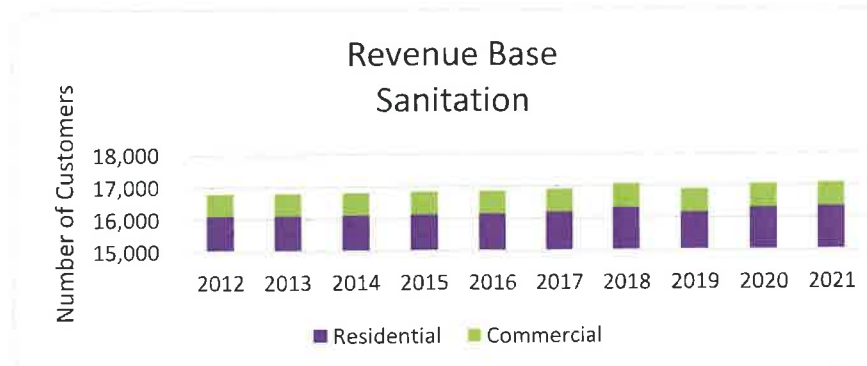
Potable Water

Fiscal Year	Operating Revenue in thousand \$	Number of Customers			Total
		Residential	Commercial	Irrigation	
2012	31,205	18,799	814	241	19,854
2013	35,639	18,806	818	255	19,879
2014	41,177	18,820	820	253	19,893
2015	37,547	18,853	825	257	19,935
2016	34,019	18,873	825	255	19,953
2017	39,962	18,881	832	257	19,970
2018	46,250	19,053	874	287	20,214
2019	44,316	18,745	836	266	19,847
2020	45,511	18,863	845	279	19,987
2021	54,731	18,908	850	279	20,037



Sanitation

Fiscal Year	Operating Revenue in thousand \$	Number of Customers		Total
		Residential	Commercial	
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
2021	18,695	16,350	740	17,090



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	7/1/2011	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	Monthly 1/1/2020	Monthly 3/1/2021
3/4"	\$ 27.40	\$ 28.77	\$ 30.21	\$ 31.73	\$ 18.30	\$ 21.73	\$ 25.43	\$ 29.42	\$ 33.72	\$ 35.86
1"	40.35	42.37	44.49	46.72	29.47	35.14	41.25	47.87	54.97	58.14
1-1/2"	72.71	76.35	80.17	84.18	57.39	68.65	80.80	90.95	108.07	113.82
2"	112.00	117.60	123.48	129.66	90.89	108.86	128.26	149.25	171.80	180.66
3"	215.00	225.75	237.04	248.90	196.97	236.20	278.55	324.37	373.61	392.27
4"	332.00	348.60	366.03	384.34	353.30	423.85	500.02	582.48	671.00	704.12
6"	655.00	675.75	722.14	758.25	894.89	1,073.94	1,267.29	1,476.47	1,701.28	1,784.47
8"	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	3,120.98
10"	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	4,680.25

Volume Charges (per 100 cubic feet of water use)

	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	3/1/2021
Tier 1	\$ 1.78	\$ 1.98	\$ 2.19	\$ 2.31	\$ 2.36	\$ 2.46	\$ 2.59	\$ 2.71	\$ 2.85	\$ 3.14
Tier 2	2.15	2.37	2.60	2.80	3.18	3.24	3.32	3.41	3.50	3.50
Tier 3	3.02	3.29	3.56	3.81	3.96	4.00	4.06	4.16	4.20	4.20
Tier 4	4.35	4.68	5.02	5.34	4.98	5.02	5.08	5.14	5.22	5.22
Tier 1 End(Hcf)	16.00	16.00	16.00	16.00	varies	varies	varies	varies	varies	varies
Tier 2 End(Hcf)	67.00	67.00	67.00	67.00	by water	by water	by water	by water	by water	by water
Tier 3 End(Hcf)	200.00	200.00	200.00	200.00	budget	budget	budget	budget	budget	budget

Elevation Surcharges (per 100 cubic feet of water use)

	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	3/1/2021
Zonc 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zonc 2	0.36	0.38	0.40	0.42	0.42	0.44	0.46	0.52	0.52	0.47
Zone 3	0.62	0.66	0.70	0.74	0.98	1.03	1.08	1.19	1.19	1.10
Zone 4	1.09	1.15	1.21	1.28	1.56	1.64	1.72	1.82	1.82	1.88
Zone 5	2.19	2.30	2.42	2.55	-	-	-	-	-	-

Monthly Recycled Water Charges:

Readiness to Serve Charge

Meter Size	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	3/1/2021
3/4"	-	-	-	-	\$ 9.15	\$ 13.04	\$ 19.08	\$ 25.01	\$ 33.72	\$ 28.79
1"	-	-	-	-	14.74	21.09	30.94	40.69	54.97	46.31
1-1/2"	-	-	-	-	28.70	41.19	60.60	79.86	108.07	90.09
2"	-	-	-	-	45.45	65.32	96.20	126.87	171.80	142.64
3"	-	-	-	-	98.49	141.72	208.92	275.72	373.61	309.03
4"	-	-	-	-	176.65	254.31	375.02	495.07	671.00	554.24
6"	-	-	-	-	447.45	644.37	950.47	1,255.00	1,701.28	1,403.71
8"	-	-	-	-	782.45	1,126.91	1,662.36	2,195.12	2,975.84	2,454.60
10"	-	-	-	-	1,173.28	1,689.87	2,492.90	3,291.92	4,462.83	3,680.64

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

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	3/1/2021
Tier 1	\$ 1.04	\$ 1.07	\$ 1.09	\$ 1.18	\$ 1.19	\$ 1.19	\$ 1.18	\$ 1.16	\$ 1.24
Tier 2	1.36	1.40	1.42	2.91	2.83	2.67	2.52	2.27	2.61
Tier 3	2.16	2.23	2.26	3.73	3.67	3.52	3.37	3.13	4.97
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	3/1/2021
L.V. Valley	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East/West	0.23	0.24	0.24	0.33	0.34	0.35	0.36	0.37	0.30

Bi-Monthly Sewer Service Charges:

	2011-2012	7/1/2013	7/1/2014	7/1/2013	7/1/2014
Residential					
Single-family	\$ 108.00	\$74.31-\$108.56	\$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	3/1/2021
Residential						
Household Size:						
1	\$ 21.37	\$ 21.37	\$ 21.82	\$ 22.27	\$ 22.73	\$ 23.59
2	35.75	35.75	36.51	37.27	38.04	39.47
3	50.13	50.13	51.20	52.27	53.35	55.36
4	64.51	64.51	65.89	67.27	68.66	71.24
5	78.90	78.90	80.58	82.27	83.97	87.12
6 or more	93.28	93.28	95.27	97.27	99.28	103.01
Commercial						
Account Charge	\$ 6.98	\$ 6.98	\$ 7.12	\$ 7.27	\$7.42	\$7.70
Base Charge, inclusive of 6.6 hcf/ERU						
Class 1	\$ 41.94	\$ 41.94	\$ 42.78	\$ 43.64	\$ 44.52	\$ 46.19
Class 2	57.82	57.82	58.98	60.16	61.37	63.68
Class 3	76.56	76.56	78.10	79.67	81.27	84.32
Class 4	96.36	96.36	98.29	100.26	102.27	106.11
Per Excess ERU						
Class 1	\$ 6.35	\$ 6.35	\$ 6.48	\$ 6.61	\$ 6.75	\$ 7.01
Class 2	8.75	8.75	8.93	9.11	9.30	9.65
Class 3	11.58	11.58	11.82	12.06	12.31	12.78
Class 4	14.58	14.58	14.88	15.18	15.49	16.08

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

Potable Water Customer Name	2021			2012		
	Potable Water Revenue	Rank	Percentage of Total Operating Revenue	Potable Water Revenue	Rank	Percentage of Total Operating Revenue
Westlake Wellbeing Properties	299,576	1	0.57%	151,352	2	0.32%
Calabasas Crest LTD	\$ 286,527	2	0.55%	\$ 90,035	9	0.19%
The Cheesecake Factory	214,219	3	0.41%	122,458	3	0.26%
Summit Mobile Park	212,374	4	0.41%			
Woodland Park Mobile Estates	199,656	5	0.38%			
Westpark Condominiums	190,155	6	0.36%			
Town & Country HOA	187,007	7	0.36%			
Mountain View-Venture II LLC	166,572	8	0.32%	97,471	7	0.21%
Seminole Springs Mobile Home Pk	142,026	9	0.27%			
City of Calabasas	118,524	10	0.23%			
Malibu Golf Club, LLC				337,398	1	0.72%
ERP-Operating LTD Partnership				122,422	4	0.26%
LACO Internal Service Department				112,912	5	0.24%
Malibu Conference Center				107,731	6	0.23%
Malibu Canyon Apartments				92,063	8	0.20%
Oakview Garden Homes				74,770	10	0.16%
Total	\$ 2,016,636		3.86%	\$ 1,308,612		2.77%

Sanitation Customer Name	2021			2012		
	Sanitation Revenue	Rank	Percentage of Total Operating Revenue	Sanitation Revenue	Rank	Percentage of Total Operating Revenue
Knight Calabasas LLC (1)	278,077	1	1.49%			
Pepperdine University	\$ 263,513	2	1.41%	\$ 99,246	10	0.21%
Calabasas Crest LTD	259,996	3	1.39%			
City of Calabasas	137,721	4	0.74%			
Knight Calabasas LLC (2)	99,279	5	0.53%			
LA County Sanitation District	88,595	6	0.47%			
Pierce Brothers Valley Oaks	86,286	7	0.46%			
Westlake Wellbeing Properties	68,897	8	0.37%			
City of Westlake Village	59,979	9	0.32%	260,917	1	0.55%
Knight Calabasas (3)	58,755	10	0.31%			
Malibu Canyon Apartments	-		-	258,180	2	0.55%
Archstone Communities Calabasas	-		-	224,137	3	0.48%
LVUSD	-		-	173,754	4	0.37%
The Cheesecake Factory	-		-	163,407	5	0.35%
Archstone -Smith	-		-	124,790	6	0.26%
Annandale II HOA	-		-	112,726	7	0.24%
ERP-Operating LTD Partnership	-		-	112,403	8	0.24%
Oak Park Calabasas HOA	-		-	107,025	9	0.23%
Total	\$ 1,401,098		7.50%	\$ 1,636,585		3.48%

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 (2)	Per Capita (1)
	Refunding Revenue Bonds	Capital Lease Payable			
2012	25,944	94	26,038	0.74%	1,551
2013	24,230	71	24,301	0.66%	1,446
2014	22,585	61	22,646	0.64%	1,347
2015	20,745	36	20,781	0.56%	1,234
2016	18,820	105	18,925	0.53%	1,122
2017	16,795	84	16,879	0.46%	998
2018	14,670	63	14,733	0.38%	863
2019	12,460	40	12,500	0.33%	740
2020	- (2)	16	16	0.00%	1
2021	-	-	-	0.00%	-

Note:

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

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	Total	Percentage of Gross Revenue for Bond Coverage	Per Capita (1)
2012	25,944	25,944	145.39%	1,545
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	12,460	12,460	65.85%	737
2020	-	-	0.00%	-
2021	-	-	0.00%	-

Note:

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

**Las Virgenes Municipal Water District
Direct and Overlapping District Debt
June 30, 2021**

<u>2020-21 Assessed Valuation:</u>	\$ 26,320,116,704		
	<u>Total Debt</u>	<u>% Applicable (1)</u>	<u>District's Share of Debt 6/30/21</u>
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>6/30/2021</u>		
Metropolitan Water District	\$ 26,830,000	0.807	\$ 216,518
Los Angeles Community College District	\$ 4,409,250,000	2.613	\$ 115,213,703
Santa Monica Community College District	\$ 602,706,799	1.813	\$ 10,927,074
Las Virgenes Joint Unified School District	\$ 112,682,938	95.272	\$ 107,355,289
Los Angeles Unified School District	\$ 10,864,555,000	0.124	\$ 13,472,048
Santa Monica-Malibu Unified School District	\$ 556,386,656	1.810	\$ 10,070,598
Santa Monica-Malibu Unified School District School Facilities Improvement District No. 2	\$ 29,990,000	5.494	\$ 1,647,651
City of Los Angeles	\$ 627,460,000	0.023	\$ 144,316
Las Virgenes Municipal Water District	\$ -	100.000	\$ - (2)
City of Calabasas Community Facilities District No. 1998-1	\$ 2,490,520	100.000	\$ 2,490,520
City of Calabasas Community Facilities District No. 2001-1	\$ 14,437,880	100.000	<u>\$ 14,437,880</u>
TOTAL GROSS DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 275,975,597
Less: Los Angeles Unified School District General Obligation Bonds, Election of 2005 Qualified School Construction Bonds: Amount accumulated in Interest and Sinking Fund and Set Aside for Repayment			<u>\$ 109,442</u>
TOTAL NET DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 275,866,155
<u>OVERLAPPING GENERAL FUND DEBT:</u>			
Los Angeles County General Fund Obligations	\$ 2,618,507,256	1.540	\$ 40,325,012
Los Angeles County Superintendent of Schools Certificates of Participation	\$ 4,565,373	1.540	\$ 70,307
Santa Monica Community College District General Fund Obligations	\$ 10,254,607	1.813	\$ 185,916
Las Virgenes Joint Unified School District Certificates of Participation	\$ 9,517,975	95.272	\$ 9,067,965
Los Angeles Unified School District Certificates of Participation	\$ 130,970,000	0.124	\$ 162,403
Santa Monica-Malibu Unified School District Certificates of Participation	\$ 27,911,162	1.810	\$ 505,192
City of Agoura Hills General Fund Obligations	\$ 12,055,000	100.000	\$ 12,055,000
City of Calabasas Certificates of Participation	\$ 37,645,000	99.201	\$ 37,344,216
City of Los Angeles General Fund Obligations	\$ 1,436,964,460	0.023	\$ 330,502
City of Westlake Village Certificates of Participation	\$ 14,475,000	100.000	<u>\$ 14,475,000</u>
TOTAL OVERLAPPING GENERAL FUND DEBT			\$ 114,521,513
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	\$ 5,895,000	100.000	\$ 5,895,000
TOTAL DIRECT DEBT			\$ -
TOTAL GROSS OVERLAPPING DEBT			\$ 396,392,110
TOTAL NET OVERLAPPING DEBT			\$ 396,282,668
GROSS COMBINED TOTAL DEBT			\$ 396,392,110 (3)
NET COMBINED TOTAL DEBT			\$ 396,282,668

(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 bonds and non-bonded capital lease obligations.

Ratios to 2020-21 Assessed Valuation:

Direct Debt	0.00%
Total Gross Direct and Overlapping Tax and Assessment Debt	1.05%
Total Net Direct and Overlapping Tax and Assessment Debt	1.05%
Gross Combined Total Debt	1.51%
Net Combined Total Debt	1.51%

Ratios to Redevelopment Successor Agency Incremental Valuation

\$838,989,685

Total Overlapping Tax Increment Debt	0.70%
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Source: California Municipal Statistics, Inc.

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

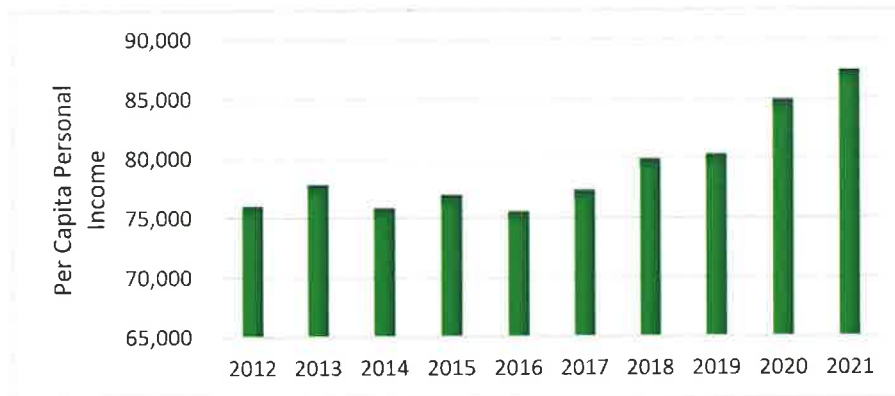
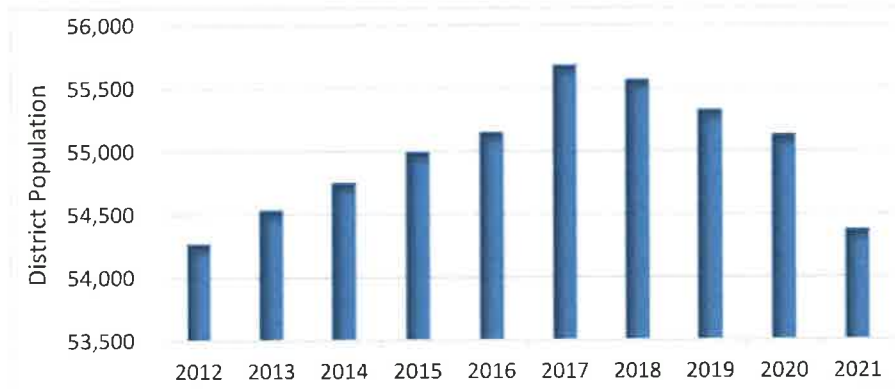
Fiscal Year	Refunding Revenue Bonds					Coverage
	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service		
				Principal	Interest	
2012	17,845	10,077	7,768	1,690	1,065	2.82
2013	18,243	10,209	8,034	1,725	1,031	2.92
2014	18,149	10,692	7,457	1,765	987	2.71
2015	17,429	10,653	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)	-	-	-	-	-
2021	-	-	-	-	-	-

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. This was paid in full in FY2020.

Las Virgenes Municipal Water District Demographic and Economic Statistics Last Ten Years

Year	Population within District	Total Personal Income (dollars in thousands)	Per Capita Personal Income	Unemployment Rate
2012	54,266	3,531,517	76,001	4.8%
2013	54,532	3,657,713	77,814	4.0%
2014	54,747	3,549,122	75,837	3.7%
2015	54,989	3,689,946	76,963	5.2%
2016	55,148	3,541,560	75,538	4.3%
2017	55,683	3,683,941	77,343	3.6%
2018	55,564	3,874,981	79,931	3.1%
2019	55,321	3,821,856	80,325	3.1%
2020	55,123	4,154,791	84,912	3.5%
2021	54,370	5,279,435	87,459	4.4%



Note:

- (1) Data is for the District's service area and includes City of Calabasas, City of Hidden Hills, City of Agoura Hills, City of Westlake Village.
- (2) Amounts for prior years are restated with the most recent available information.

Sources:

Cities of Calabasas, Hidden Hills, Agoura Hills, Westlake Village Annual Financial Reports
California Department of Finance, Bureau of Economic Analysis
Bureau of Labor Statistics

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

Employer by Industry	2021			2012		
	Number of Employees	Rank	Percentage of Total Area Employment	Number of Employees	Rank	Percentage of Total Area Employment
Finance and Insurance	2,352	1	6.82%	2,905	1	10.88%
Government & Education	1,716	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	787	5	2.28%	720	6	2.70%
Restaurants	776	6	2.25%	855	5	3.20%
Technology	338	7	0.98%	420	10	1.57%
Information	456	8	1.32%	585	7	2.19%
Manufacturing	198	9	0.57%	-		0.00%
Publishing	110	10	0.32%	425	9	1.59%
Wholesale				537	8	2.01%
Total	9,835		28.52%	11,260		31.30%

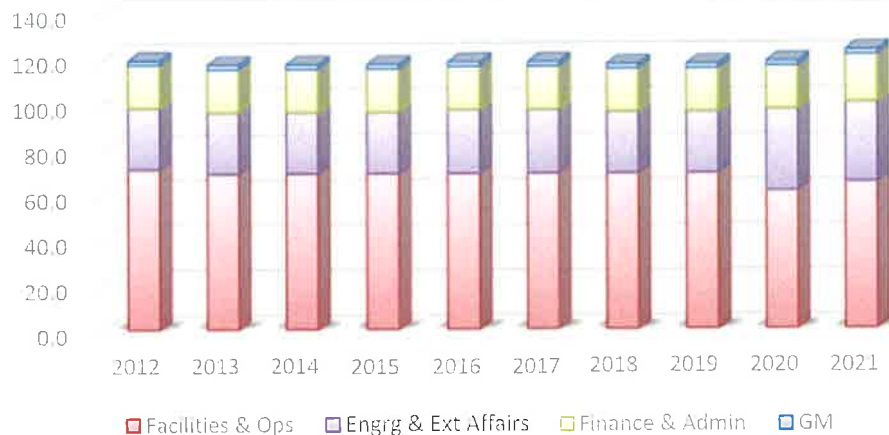
Notes:

Includes City of Calabasas, City of Hidden Hills, City of Agoura Hills, City of Westlake Village
Source for Cities of Calabasas, Agoura Hills and Westlake Village based on city's published ACFR.
City of Hidden Hills Source California EDD

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

Function	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0
Facilities Maintenance	17.2	16.2	16.2	16.2	16.2	16.2	16.7	16.7	16.7	18.0
Water Treatment and Production	11.8	11.8	11.8	11.8	11.8	11.8	11.3	11.3	11.3	13.0
Reclamation	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	25.0
Construction	7.0	7.0	7.0	7.0	7.0	7.0	6.0	6.0	6.0	6.0
Technical Service	9.0	8.0	8.0	8.0	8.0	8.0	9.0	9.0	-	-
<i>Subtotal</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>	<i>65.0</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	9.0	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	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	8.0
<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>21.0</i>
Engineering & External Affairs										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Customer Service	19.0	19.0	19.0	19.0	20.0	20.0	19.0	19.0	19.0	18.0
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Technical Services	-	-	-	-	-	-	-	-	9.0	9.0
<i>Subtotal</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>	<i>35.0</i>
Total	119.0	117.0	117.0	117.0	118.0	118.0	117.0	117.0	118.0	123.0

Full Time Equivalent Employees



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

Water		New	Water Main	Avg Daily
		Connections	Leak Repairs	Consumption (thousands of gallons)
2011	15	28	16,954	
2012	14	56	18,577	
2013	51	39	19,879	
2014	18	47	21,310	
2015	15	83	18,132	
2016	15	67	15,316	
2017	11	48	16,202	
2018	32	49	17,227	
2019	19	51	16,566	
2020	11	58	19,294	
2021	12	58	22,173	

Potable Water		Connections	Deliveries (acre-feet)	Realized
				Capacity Fee Revenues
2011	20,240	18,988	\$ 283,662	
2012	19,854	20,806	282,454	
2013	19,879	22,264	513,062	
2014	19,893	23,867	359,934	
2015	19,935	20,307	342,868	
2016	19,953	17,153	143,068	
2017	19,970	18,146	138,833	
2018	20,214	19,294	386,226	
2019	19,847	18,553	641,334	
2020	19,858	18,280	329,748	
2021	20,037	20,478	\$ 2,230,498	

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Average Daily Sewage Flow
Dry Weather Flow
(thousands of gallons)

0.009013999

Wastewater	Connections	Tapia Plant	LVMWD	Triunfo	Realized
				Sanitation District	Capacity Fee Revenues
2011	16,740	8,053	5,400	2,653	\$ 448,350.0
2012	16,792	7,610	5,983	2,627	918,600
2013	16,802	7,579	5,031	2,548	1,085,000
2014	16,817	7,281	4,880	2,401	1,124,550
2015	16,845	6,397	3,956	2,441	462,000
2016	16,868	6,109	3,667	2,442	224,000
2017	16,917	6,029	3,688	2,341	458,590
2018	17,077	6,246	3,941	2,305	790,921
2019	16,895	6,118	3,815	2,303	553,000
2020	17,057	6,340	3,890	2,450	1,089,141
2021	17,090	6,352	3,898	2,455	\$ 3,082,896

Las Virgenes Municipal Water District
Capital Asset Statistics by Function
Last Ten Fiscal Years

Potable Water	Water Main (miles)	Fire Hydrants (#)	Valves (#)	Storage Capacity (millions of gallons)	
				Reservoirs	Tanks
2011	383.6	3,138	4,419	3,100	33.3
2012	384.5	3,147	4,434	3,100	33.3
2013	387.1	3,154	4,452	3,100	33.3
2014	389.1	3,167	4,477	3,100	33.3
2015	389.3	3,172	4,485	3,100	33.3
2016	388.8	3,171	4,472	3,100	38.8
2017	389.2	3,175	4,447	3,100	38.8
2018	390.3	3,181	4,461	3,100	38.8
2019	391.5	3,192	4,489	3,100	38.8
2020	392.8	3,212	4,503	3,100	38.8
2021	383.0	3,215	4,497	3,100	38.8

Recycled Water	Water Main (miles)	Valves (#)	Storage Capacity (millions of gallons)	
			Reservoirs	Tanks
2011	65.5	344	19.3	5.6
2012	65.9	341	19.3	5.6
2013	65.9	342	19.3	5.6
2014	66.2	342	19.3	5.6
2015	66.2	342	19.3	5.6
2016	67.1	359	19.3	5.6
2017	68.1	365	19.3	5.6
2018	68.1	366	19.3	5.6
2019	68.1	367	19.3	5.6
2020	68.1	367	19.3	5.6
2021	68.3	371	19.3	5.6

Wastewater	Sanitary Sewers (miles)	Treatment Capacity (millions of gallons)
2011	56.2	16
2012	56.2	16
2013	56.1	16
2014	56.9	16
2015	56.9	16
2016	56.9	16
2017	56.9	16
2018	56.8	16
2019	57.4	16
2020	57.4	16
2021	58.0	16

Las Virgenes Municipal Water District
Annual Water & Sewer Capacity Fee Deposits Report
Per Government Code Section 66013 (d) and (e)
Fiscal Year Ended June 30, 2021

Beginning Balance:			
Capacity Fees		\$	8,180,999
Developer Fees			841,902
Interest			1,874,279
Total Beginning Balance			\$ 10,897,180
Fees Collected:			
Capacity Fees	\$	829,838	
Developer Fees		35,107	
Total Fees Collected			\$ 864,945
Interest Earned			38,269
Fees Available			\$ 903,214
Applied to:			
Capital Costs Funded by:			
Capacity Fees	\$	5,891,176	
Meter Installation		568,616	
Developer Fees		487,095	
Interest Earned		988,550	
Total Capital Costs			\$ 7,935,437
Refunds			110,661
Total Funds Applied			\$ 8,046,098
Net Changes for the Year			(7,142,884)
Ending Balance:			
Capacity Fees		\$	3,118,134
Developer Fees			329,738
Interest (1)			306,424
Total Ending Balance			\$ 3,754,296

(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.



December 21, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Finance & Administration

Subject : Approval of Memorandum of Understanding with Supervisor, Professional, and Confidential Unit: January 1, 2022 through December 31, 2024.

SUMMARY:

Contract negotiations between the District and its Supervisor, Professional and Confidential Unit have concluded with a tentative agreement that was accepted by the Unit's members on December 9, 2021. Attached are redlined and clean copies of the proposed Memorandum of Understanding (MOU), which contains terms that are consistent with those authorized by the Board.

RECOMMENDATION(S):

Authorize the General Manager to execute the proposed Memorandum of Understanding with the Supervisor, Professional and Confidential Unit for a term of January 1, 2022 through December 31, 2024.

FISCAL IMPACT:

Yes

ITEM BUDGETED:

No

FINANCIAL IMPACT:

This action will result in an initial calendar year cost of up to \$185,107, which includes a 4.0% salary increase plus all additional costs affected by the increase such as District-paid taxes, CalPERS and management leave buy-back. The action represents a 0.32% increase to the District's operating budget. Future year increases will range from \$71,217 to \$197,507,

depending on the actual Consumer Price Index change between a minimum adjustment of 1.5% and maximum adjustment of 4.0%. The actual impact for each year is also dependent on other factors such as vacancies, appointments within established salary ranges and whether incumbents are classic or new CalPERS members.

DISCUSSION:

The District's employees are represented by four bargaining units: the Management Unit; the Supervisor, Professional, and Confidential Unit; the Service Employees International Union (SEIU) Office Unit; and the SEIU General Unit. The MOUs for all four bargaining groups expire on December 31, 2021. To-date, negotiations have been completed for the Management and Supervisor, Professional and Confidential Units.

The changes negotiated with the Supervisor, Professional and Confidential Unit are consistent with those previously approved for the Management Unit.

- Term – January 1, 2022 through December 31, 2024.
- Salary – Effective January 1, 2022, a 4.0% increase. On January 1, 2023 and January 1, 2024, an increase based on the October to October Consumer Price Index for All Urban Consumers with a minimum of 1.5% and a maximum of 4.0%.
- Performance Evaluations – Aligns performance evaluations to hiring anniversary date from fiscal year. This item does not have an associated cost.
- Seniority Recognition – Increases seniority awards by \$100 per year beginning after 10 years of service.
- Standby Pay - Clarifies who can receive standby pay.
- Medical Insurance Cost Sharing – Provides for cost sharing of increases in medical insurance annual premiums above 5.0%.
- Physical Fitness Program – Expands eligible uses of current program to in-home fitness programs and equipment. This item is currently fully budgeted for all eligible employees.
- Bereavement Leave – Increases allowable time off to 40 hours if traveling over 500 miles one-way.
- Telecommuting – Makes the current Emergency Telecommuting program permanent.

GOALS:

Assure a Quality, Continually Improving Workforce

Prepared by: Donald Patterson, Director of Finance and Administration

ATTACHMENTS:

Proposed SPC Unit Memorandum of Understanding - Redlined Version

Proposed SPC Unit Memorandum of Understanding - Clean Version

Tentative Agreement
[Proposed changes reflected in red]



MEMORANDUM OF UNDERSTANDING

SUPERVISOR, PROFESSIONAL & CONFIDENTIAL UNIT

January 1, ~~2022~~19 – December 31, ~~2024~~21

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SUPERVISORS, PROFESSIONAL & CONFIDENTIAL UNIT MOU

CHAPTER 1, GENERAL PROVISIONS

ARTICLE 1, TERM

The provisions of this Agreement shall commence on January 1, ~~2019~~2022, unless another implementation date is specified within the Agreement, and shall expire and fully terminate on December 31, ~~2021~~2024.

ARTICLE 2, RECOGNITION

- A. Pursuant to the provisions of the Employee Relations Ordinance of the Las Virgenes Municipal Water District, and applicable State Law, on July 28, 2009, the Las Virgenes Municipal Water District Board of Directors accepted employee petitions to designate the Las Virgenes Manager, Supervisor, Professional and Confidential Employees Association (M/SPC) as the representative of Supervisors, Professional and Confidential Unit.
- B. Management hereby recognizes the M/SPC Association (hereinafter “Association”) as the exclusive representative of the employees in said Unit.
- C. The term “employee(s)” as used herein shall refer only to employees employed by the District in said Unit in the employee classifications comprising said Unit as listed in Appendix A.

ARTICLE 3, CLASSIFIED POSITIONS

- A. All employees of the District covered by terms of this Agreement will hold classified positions with salary ranges to be established by the Board of Directors, and, within the limits so established, the General Manager is authorized, from time to time, to employ, classify, re-classify, and to fix and determine the salaries of individual employees of the District as the General Manager may, in his discretion, determine such employees merit.
- B. Positions held by employees covered by the terms of this Agreement shall be classifications listed in Appendix A. Any additional classifications developed during the term of this Agreement and designated by the District as part of this Unit shall be added to those classifications (Appendix A). The Association shall be notified at least five (5) days before final adoption by the District Board when a classification in this Unit is developed or eliminated.

ARTICLE 4, PROVISIONS OF LAW

It is agreed and understood that this Agreement is subject to all current and future applicable federal, state, and county laws, rules and regulations. If any part of this Agreement is in conflict or inconsistent with such above applicable laws, rules and regulations, or is otherwise held to be invalid or unenforceable by any tribunal with jurisdiction, such part or provision shall be suspended and superseded by such applicable law, rule or regulation, and the remainder of this Agreement shall not be affected.

ARTICLE 5, RENEGOTIATIONS

Successor Agreement: Negotiations for a successor agreement shall commence between September 1 and October 1 of the last year of the term of this Agreement or other time as agreed to by the parties.

CHAPTER 2, COMPENSATION

ARTICLE 6, COMPENSATION

Effective ~~the pay period that begins~~ January 1, 2022, ~~2019~~, all salary ranges and related incumbents rates of pay will be increased by 4.0%.

~~classifications with a maximum salary below the median (as identified in the compensation study prepared by CPS-HR) will have the salary range adjusted so that the so that the total compensation is set at the median as identified in the compensation survey with additional adjustments to maintain salary relationships based on internal equity. Following classification placement, the District will apply the 3.5% salary adjustment provided in July 2018 to those rates. The District will then adjust those rates of pay by 4%. This will establish the salary schedule as of January 12, 2019. The salary schedule reflecting the rates of pay is attached as Appendix A.~~

Effective ~~the beginning of the first pay period following~~ January 1, 2023~~0~~, all salary ranges and related incumbents rates of pay will be increased by the October 2021~~2018~~ to October 2022~~2019~~ All Urban Consumer Price Index for LA-Long Beach-Anaheim Riverside-Orange County California with a minimum of a 21.5% increase and a maximum of a 4.03~~.5~~% increase.

Effective ~~the beginning of the first pay period following~~ January 1, 2024~~1~~, all salary ranges and related incumbents rates of pay will be increased by the October 2022~~19~~ to October 2023~~20~~ All Urban Consumer Price Index for LA-Long Beach-Anaheim Riverside-Orange County California with a minimum of a 21.5% increase and a maximum of a 4.03~~.5~~% increase.

ARTICLE 7, MOVEMENT ON THE SALARY SCHEDULE

- A. Individual movement of employees within established pay range shall be based on performance and upon recommendation of each employee's supervisory line, and shall not be automatic.
- B. Employees shall generally be evaluated ~~in July of each year regardless of hire date or previous promotion date~~ annually on their anniversary date except for newly promoted or hired employees as per Article 9, Salary Administration of this Agreement. Employees may be evaluated at any time by their supervisor.

ARTICLE 8, DEFERRED COMPENSATION PLAN

- A. Employees may elect to participate in the District's Deferred Compensation Plan.
- B. Participation in deferred compensation commences the month following sign-up for new employees.
- C. Employees are eligible to have ~~\$104.17 or~~ 3% of their base salary matched per pay period on a \$1 to \$1 basis, ~~whichever is greater~~.
- D. The District ~~shall has~~ established and maintains a pension plan pursuant to the provisions of Section 401(a) of the Internal Revenue Code of 1986, as amended. Each employee covered has agreed to contribute three percent (3%) of his or her monthly salary into the employee's 457 (b) plan account and the District will contribute three percent (3%) into the employee's 401 (a) plan account. This contribution will not reduce the employee's compensation for the purpose

Supervisor, Professional & Confidential Unit MOU

~~1/1/19~~ – 12/31/2024 1/1/22 to 12/31/24

of calculating merit increases or any other payments which are based on the employee's base rate of pay.

~~For those employees who did not wish~~ Employees are provided a one-time option to contribute to the plan.~~;~~ Employees employed on or before January 1, 2016 ~~they~~ were given a one-time option to opt out effective January 1, 2016. ~~New or promoted employees, upon initial eligibility for enrollment into the plan, will have the one-time option to opt out for the lifetime of the plan.~~ Employees who exercised their right to opt out do not have the option to opt back in during the lifetime of the plan. The enrollment status of the participant (active contributor or opt-out non-participant) ~~as of January 1, 2016,~~ will remain in effect for the lifetime of the plan. ~~New hires, upon initial eligibility for enrollment into the plan, will have the one-time option to opt out for the lifetime of the plan.~~

- E. For employees newly promoted or hired to positions at a date other than January 1, the District payment per calendar year shall be pro-rated for partial year employment.

ARTICLE 9, SALARY ADMINISTRATION

- A. Classifications shall be assigned to a salary range consisting of a minimum and a maximum amount of compensation for that range.
- B. Newly Hired Employee
 - 1. A newly hired employee shall be compensated commensurate with his/her experience, skills, ability, and education. An exceptional candidate hired above the midrange of the salary range must have the approval of the General Manager.
 - 2. A new employee shall be eligible for a merit performance review upon six months of employment and at one year of employment. The merit increase shall follow the guidelines below taking into account the quartile the employee is hired at and the overall performance rating:

	SALARY QUARTILES			
	0-25%	26-50%	51-75%	75% - Control Point
	1	2	3	4
<u>Performance Rating</u>				
Proficient	7%	6%	5%	4%
Highly Effective	8%	7%	6%	5%
Superior	Increase may be above guideline at manager discretion			

After the first full year, the employee shall be reviewed for merit each anniversary date. For 2022 only, employees with an anniversary date from January 1 to July 1, will have their merit increase prorated on a 1/12 basis so that the employee shall not be provided with a larger increase than they would be entitled to on the July 1 review cycle. Example: An employee with an anniversary date on April 1, 2022 received an annual merit review on July 1, 2021 and will receive their next merit review effective April 1, 2022. The employee will be eligible for a merit increase adjustment equal to 9/12 of the last increase. If the last increase was 5%, then the increase will be 3.74%. The employee's next merit review will be effective April 1, 2023. This will result in an equivalent annual salary.

For 2022 only, employees with an anniversary date from July 1 to December 31 will receive an annual merit review on July 1, 2022 and again on their anniversary date. The merit increase associated with their 2022 anniversary date shall be prorated on a 1/12 basis so that the employee shall not exceed 12 months without a merit review. Example: An employee with an anniversary date on October 1 received an annual merit review on July 1, 2021 and will receive their next merit review on July 1, 2022. On their anniversary date on October 1, 2022, the employee will be eligible for a merit increase adjustment equal to 3/12 of the last increase. If the last increase was 5%, then the increase will be 1.25%. Thereafter, the employee will be on an anniversary date review cycle. This will result in an equivalent annual salary.

~~July 1. Increases shall be prorated on a 1/12 basis so that employee shall not exceed 12 months without a merit review. Example: an employee hired in April will have an annual merit review at six months then April again for the first year. In July the employee will be eligible for a merit increase adjustment equal to 2/12 of the last increase. If the last increase was 5%, then the increase will be 0.83%. Thereafter, the employee will be on a July 1 review cycle.~~

- ~~3. A prorated increase of 6 months or longer shall require a new performance evaluation.~~
4.3 In no event shall any merit increase exceed the control point for the classification.

C. Newly Promoted Employee

1. A newly promoted employee shall generally receive a 5% increase or the minimum of the classification, but cannot exceed the control point of the higher classification.
2. A newly promoted employee shall be eligible for a merit performance review after six months and after one year in the new position. The guidelines for merit performance increases in B-2 shall apply to newly promoted employees.

D. Salary Merit Increase Not Granted

When a salary merit increase is not granted due to the employee not meeting performance expectations, the supervisor shall set a date for a special review outlining performance improvements that must be achieved. If the special review is at a minimum considered to be overall proficient, the supervisor may grant a salary merit increase but it shall not be retroactive.

E. Salary for Out-of-Class Assignment

1. When, in the determination of the Department Head Director and with the approval of the General Manager, it is necessary to specifically assign to an employee in writing all of the significant duties of a higher classification for at least four (4) workweeks in a three month period, the employee so assigned shall be compensated at the minimum rate established for the higher classification or 5% above the employee's regular base rate of pay, whichever is greater, with such out-of-class assignment pay effective upon the date of the change of assignment. For purposes of this article, the out-of-class workweek shall begin on the day the employee begins the duties of the higher classification, as specified in the written assignment. At the time an employee returns to his/her regular position, his/her salary should reflect the same salary rate he/she had previously, with any merit or salary adjustments added as appropriate. At any time during the out-of-class appointment, an employee may be reassigned from that appointment without the right of appeal or hearing.

2. An employee performing in an approved out of class assignment will be entitled to prorated benefits, when applicable.

F. Priority of Increases

When more than one personnel action involving changes in an employee's salary status becomes effective on the same day, all changes shall be in accordance with the provisions of the preceding sections of this article, and shall take place in the following order of precedence: 1) merit increase 2) promotion, demotion, or reclassification 3) adjustment to salary range.

ARTICLE 10, OVERTIME & COMPENSATORY TIME OFF

- A. Employees in positions determined by the District to be exempt under the Fair Labor Standards Act will be paid or provided compensatory time at the straight time rate for hours worked in excess of 40 hours in a work week. These same employees will not be required to utilize any paid leave time (sick, vacation, or compensatory time) for absences of less than a full day. These employees are required to track time worked on a daily basis solely for the purposes of computing overtime pay in accordance with Article 10 "Overtime & Compensating Time" of the MOU.
- B. Overtime work may be required of any employee whenever management deems it necessary.
- C. Overtime pay is compensation for hours worked in excess of 40 hours in a workweek. For purposes of overtime, all paid leave hours (excluding paid sick leave hours) shall be considered.
- D. Overtime work shall be credited to the nearest tenth of an hour.
- E. Employees who work overtime shall be entitled to additional compensation as outlined below.

1. Holiday Time

Employees working on scheduled holidays will be compensated at straight time at the employee's regular rate in addition to regular pay for the holiday.

2. Compensatory Time Off in Lieu of Overtime Pay

- a. If an employee is authorized to work overtime, the employee may choose to be compensated by pay or compensatory time off (CTO). If an employee chooses CTO it shall be at the rate of straight time hours off for each hour worked in excess of 40 hours in a workweek (excluding paid sick leave).

3. Accumulated ~~Compensatory Time Off (CTO)~~ may not exceed a bank of 60 hours. If an employee reduces the CTO bank below 60 hours, then he/she may opt for CTO accrual for future overtime worked until he/she again reaches the 60 hour limit.

4. ~~Compensatory time off-CTO~~ may be used with pre-approval of the employee's supervisor. Such time cannot be used in lieu of sick leave when sick leave is available and appropriate for the required work absence.

ARTICLE 11, STANDBY TIME

- 11.1A. Part of the duties of each ~~non-exempt~~ employee may include being available for call-out overnight. The period during which an employee is assigned to be available for such call-outs is designated as Standby Time.
- 11.2B. An ~~non-exempt~~ employee on Standby Time must (1) be ready to respond immediately to a call for service, (2) be readily available at all hours by telephone or other agreed upon communication equipment, and (3) refrain from activities which might impair his/her assigned duties upon call. The parties agree that an employee shall make a reasonable effort to arrive at District headquarters within forty-five (45) minutes from receiving a call-out. The parties agree that employees on Standby Time, as defined above, are "waiting to be engaged."
- 11.3C. Standby Time covers all of the hours daily, which are not part of the regularly scheduled workday for the facility or function to which the employee is assigned standby.
- 11.4D. ~~Non-exempt~~ Employees available for call-out while on Standby will be compensated at the rate of \$35.00 per hour for all hours except those hours compensated as work hours. If an employee is called back to work while on Standby, the time begins for the employee when he/she receives the call and ends when he/she returns either to his/her home or a location the same distance from the work location to his/her home if the employee is not returning home.

ARTICLE 12, SENIORITY RECOGNITION

The District recognizes seniority and provides for the following cash sums payable annually as of January 1st of each year:

After 10 years of District Service	\$300 400
After 15 years of District Service	\$500 600
After 20 years of District Service	\$700 800

CHAPTER 3, BENEFITS

ARTICLE 13, RETIREMENT – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM AND SOCIAL SECURITY/MEDICARE

A. The District contracts with the California Public Employee Retirement System (CalPERS) to provide retirement benefits to employees in the unit. Employees who are described as “classic employees” under the Public Employees’ Retirement Law, receive the 2% at 55 benefit formula. The District provides Full Formula CalPERS coverage for past and future service of its employees. Employees are eligible to retire at age 50. Classic employees shall pay their seven percent (7%) member contribution.

Unit members hired on or after January 1, 2013 who are “new members” as defined in the Public Employees’ Pension Reform Act of 2013 (PEPRA), are provided the following retirement benefits: 2% @ 62 benefit formula with a three year (36 month) final compensation period. Employees may designate the highest 36 month period.

PEPRA employees will pay one-half of the total normal cost rate as determined by CalPERS.

- B. The District pays the required employer contribution for employees' retirement benefit as required by CalPERS.
- C. The District also participates in the Social Security program of the Federal government. FICA/Medicare tax will be deducted from an employee's pay as required by Federal law.

ARTICLE 14, HEALTH AND WELFARE INSURANCE

A. Life Insurance

Life insurance equivalent to the sum of \$50,000 plus one year's salary is provided by the District for each regular full-time employee upon completion of one month of continuous employment with the District and upon submission of application for membership. Employees not applying within thirty (30) days will be required to provide medical evidence of insurability.

(NOTE: There is a tax liability for life insurance in excess of \$50,000 per year.)

B. Dental Insurance

- 1. The District provides dental insurance for regular, full-time employees, his or her spouse, and unmarried dependent children ~~who are~~ under 26 years ~~or children who have a ~~and~~ physically or mentally ~~by disability handicapped dependent child~~~~ regardless of age, are eligible for dental coverage on the first of the month following the date of hire. Subscribing members may add new dependents within thirty-one (31) days of marriage, in the case of a new spouse or domestic partner, or the date of birth or adoption, in the case of a child.
- 2. The District's dental insurance provides orthodontia coverage for a lifetime maximum of \$2,000.00 for the employee and each dependent.

C. Disability Insurance

- 1. The District shall provide short and long-term disability insurance for each employee. The District retains the right to select a plan(s) different from the current plan. Coverage commences after the employee has completed one month of continuous employment with the District and upon submission of an application for enrollment.
- 2. An employee eligible for disability benefits shall use available sick leave to cover time off during the 30 calendar day elimination period. After the elimination period, the employee has the option of using the balance of his/her sick leave or vacation leave to coordinate with gross income. The monthly benefit for the long-term disability plan will be two-thirds of the employee's monthly base up to a maximum of \$5,500.00.

D. Medical Coverage

The District shall make every reasonable effort to provide health insurance coverage to employees in this Group subject to the District retaining the right to select a plan(s) different from the current plan.

E. Health Insurance

1. Coverage

The parties agree that the District may select an insurance plan different from the current plan. Specific medical insurance plan information is available on the District's intranet.

2. District Contribution

~~The District's maximum contribution to insurance premiums shall be as set forth below. Any premium cost above the District's contribution shall be borne by the employee or retired employee.~~

~~The District's maximum contribution for medical insurance in 2022 shall be 98% of the Kaiser Permanente HMO Family rate. This will be applicable for the remainder of this MOU.~~

Effective January 1, 2022, the District shall pay up to \$1,860.48 per month for the employee's selected medical insurance plan (which represents 98% of the Kaiser HMO family plan). Any premium cost above the District's contribution shall be borne by the employee or retired employee. An employee who elects to enroll in a medical plan that exceeds the District's contribution shall pay the difference through automatic pre-tax payroll deductions as permitted by IRS Code Section 125.

Effective January 1, 2023, and each January 1, thereafter, the District's contribution towards the employee's selected medical insurance plan shall be adjusted based on the average change among the District's offered plans (Anthem Blue Cross Classic PPO, Anthem Blue Cross Advantage PPO, Anthem Blue Cross California Care HMO, or Kaiser Permanente HMO Plans) from the prior year's monthly premium. The adjustment will not be less than 0% and will not exceed 5.0%. In the event that the average change in monthly premium exceeds 5.0%, the excess shall be paid by the employee through automatic pre-tax payroll deductions as permitted by IRS Code Section 125.

3. Maintenance of Effort

In the event of a statutory mandate reducing the District's financial obligation to fund medical insurance, the parties agree that the difference in money between the newly mandated level and the previous level shall continue to be available to the Unit either in the form of a cash bonus or to purchase other benefits, at the discretion of the Association.

4. Eligibility

The employee, his or her spouse, and unmarried dependent children ~~who are~~ under 26 years ~~or children who have a~~ ~~and~~ physically or mentally ~~disability~~ ~~handicapped dependent child~~ regardless of age, are eligible for hospital and medical coverage on the first of the month following the date of hire. Subscribing members may add new dependents without a health statement within thirty-one (31) days of marriage, in the case of a new spouse or domestic partner, or the date of birth or adoption, in the case of a child.

5. Extension of Coverage

The District will continue to contribute to an employee's medical, dental, vision, short term disability/long term disability and basic life insurance premium up to six (6) months during sickness or injury on the same terms and conditions as prior to the period of absence. Insurance will not be continued for leave-of-absence without pay for causes other than sickness or injury.

6. Retirees

If the parties change plans or providers there shall be no change to the level of health

insurance benefits provided for District retirees.

- a. Notwithstanding the above, the parties agree that for employees hired prior to March 31, 2006 who have at least five years of LVMWD service they shall have a retiree medical contribution equal to 100% of either the employee only (if the employee does not have a dependent) or the employee plus one (if the employee has a dependent) of any District plan (then being provided). If the employee has a dependent, the employee must designate the dependent at the time of retirement. .
- b. The parties also agree that retirees and covered dependents who reach the age of 65 must enroll in Medicare Part A and B no later than one month prior to their 65th birthday. Enrollment in Part D will be required if the provider of the health plan offers premium subsidies or incentives or requires enrollment in Medicare Part D. The District will be obligated to contribute the cost of the medical premiums only for those covered as provided herein.
- c. The parties agree that employees hired after March 31, 2006 and prior to July 1, 2013, shall receive a retiree medical contribution in the amount of 75% of either the employee only PPO rate (if the employee does not have a dependent) or the employee plus one PPO rate (if the employee has a dependent) if the employee retires with at least 10 years of District service and is age 55 or older at retirement.
- d. The parties agree that for employees hired after July 1, 2013, with at least 10 years of District service who are age 55 or older at retirement, their retiree medical benefit shall be in the amount of 75% of the least expensive plan offered by the District at the time of retirement at the employee only level.

F. Vision Care

The District will provide a vision program through a third party vendor at no cost to the employee. The employee may elect to cover his or her spouse, and unmarried dependent children ~~who are~~ under 26 years ~~or children who have a~~ and physically or mentally ~~disability~~ ~~handicapped dependent~~ ~~child~~ regardless of age, are eligible for vision coverage on the first of the month following the date of hire, by paying for such coverage. Subscribing members may add new dependents thirty-one (31) days of marriage, in the case of a new spouse or domestic partner, or the date of birth or adoption, in the case of a child.

ARTICLE 15, EDUCATIONAL ASSISTANCE PROGRAM

The Department Director may authorize attendance of employees at classes at District expense where the direct benefit to the District warrants. Employees must request pre-authorization to obtain reimbursement. A refund of expenditures, to a maximum of \$685.00 per class, for registration and course supplies will be made to the employee upon presentation of proof of completion with a passing grade.

ARTICLE 16, PROFESSIONAL ORGANIZATIONS REIMBURSEMENT

The District supports memberships in professional organizations which benefit both the employee's field of expertise and the District by the employee's direct involvement in the organization. All requests for membership in professional organizations require Department Director approval and may be subject to an annual maximum.

ARTICLE 17, PHYSICAL FITNESS PROGRAM

An amount of \$500 shall be made available to employees covered by this Agreement every July 1st for payment of costs with primary emphasis on preventive health maintenance, relative to obtaining/receiving a comprehensive physical examination, ~~membership to private gym facilities, purchase of home gym equipment, or membership for at-home fitness programs.~~ Gym and at-home fitness memberships and purchase of home gym equipment will be reimbursed following proof of payment. ~~or for gym memberships.~~ ~~In general,~~ Expenses ~~may~~ will be reimbursed to the employee ~~when~~ after they are incurred relative to receipt of a medical examination and required exam-related follow up procedures/activities to the extent such expenses are not covered by the employee's District-provided medical insurance coverage ~~or a receipt for payment of gym membership fees.~~ Costs not covered by the dental or vision care programs are not reimbursable under this benefit.

~~Documentation must be provided to the General Manager of medical examination by a licensed physician before reimbursement will be authorized.~~

CHAPTER 4, LEAVES OF ABSENCE

ARTICLE 18, SICK LEAVE

Full-time, regular employees are provided sick leave with pay under the conditions outlined below.

- A. If an employee has accumulated sick leave, it shall be used for the following:
 - 1. When an employee is ill.
 - 2. When a member of an employee's immediate family is ill and the employee must care for such ill family member subject to Family Medical Leave Act policy limits.
 - 3. For visits to doctors, dentists and optometrists for physicals, treatment or preventative care.
 - 4. For any other reason permitted by law.
- B. Sick leave accrual will be cumulative, without limit as to time, and if not taken in any given year, will be usable in subsequent year's employment, the purpose being to make sick leave available to an employee in times of urgent need.
- C. The amount of sick leave an employee accrues is computed to include weekends, holidays, paid vacation time and paid sick leave as continuous service.
- D. Accrual of sick leave will be at the rate of eight hours per calendar month beginning with the date of hire and computed to the date of termination, prorated to the nearest hour.
- E. The smallest unit for which sick leave will be granted will be one half-hour.
- F. An employee who is absent on sick leave may be contacted by his/her supervisor. For absences due to illness ~~in excess of 5 days, or less,~~ if justified in the opinion of the ~~employee's~~ supervisor, ~~manager, or Department Director,~~ the employee must obtain a statement from his/her doctor stating: (a) that the employee could not work during the period of absence; and (b) that the employee is now able to return to work.
- H. Sick Leave Buy-Back

Annually, in December, employees may submit an irrevocable election form to receive payment of accrued sick leave under the following conditions:

1. The employee must have earned and have current credit for one hundred and sixty (160) hours of unused sick leave, and the employee must have used 48 or fewer sick leave hours during the twelve months prior to the leave cash out. If each of these conditions is met, the employee may elect to receive pay at his or her base rate for 32 hours of unused sick leave with the second paycheck in December following the submission of an irrevocable election form in the December prior to the cash out. For example, irrevocable election forms submitted in December ~~2021 2019~~ will be for the December ~~20222020~~ cash out. The 32 hours of sick leave which are converted to pay shall be deducted from the employee's sick leave accrual bank. The remaining unused and unpaid sick leave shall remain in the sick leave bank.
2. The employee must have earned and have current credit for two hundred (200) hours of unused sick leave, and the employee must have used no sick leave during the twelve months prior to the leave cash out. If each of the conditions is met, the employee shall receive pay at his/her base rate for 48 hours of unused sick leave with the second paycheck in December following the submission of an irrevocable election form in the December prior to the cash out. For example, irrevocable election forms submitted in December ~~2021 2019~~ will be for the December ~~20222020~~ cash out. The 48 hours of sick leave which are converted to pay shall be deducted from the employee's sick leave accrual bank. The remaining unused and unpaid sick leave shall remain in the sick leave bank.

Irrevocable election forms will be provided by Human Resources.

Sick leave converted to cash may be deferred into the employees 457 deferred compensation plan subject to annual plan limits.

I. Sick Leave Payoff Upon Voluntary Termination of Employment

A program is provided for payment, upon voluntary resignation with notice, retirement or death, for accrued but unused sick leave. Vesting in the sick leave program and payment therefore will be on the following basis.

1. After five years of full-time, regular employment with the District (the sixth year), an employee will be paid, upon voluntary termination, retirement or death, for 25% of all hours of accrued but unused sick leave at the rate of his/her then current base rate. An additional 5% of all hours of accrued but unused sick leave of his/her salary will be paid for each additional completed year of service.
2. Upon completion of 20 years of service with the District, the employee would be paid for 100% of unused sick leave.
3. An employee who leaves the District through retirement shall have the option of (1) being paid for accrued but unused sick leave in accord with above and with the balance, if any, being applied as PERS retirement credit, or (2) receiving no payment and instead having all accrued but unused sick leave applied as PERS retirement credit.

ARTICLE 19, VACATION

Vacations are subject to approval of the Supervisor, employees will be granted vacation leave with pay, if they have enough accrued vacation time to cover the amount of leave requested.

A. Accrual

The number of hours an employee accrues for vacation leave with pay is computed as follows:

1. Full-time regular employees shall accrue vacation on the following basis. Part-time regular employees shall accrue vacation on a pro-rated basis.

During Service Years	Annual Accrued Hours	Hours Accrued at end of Each Pay Period <u>(based on 26 pay periods)</u>
1,2&3	104	4.00
4,5 & 6	112	4.31
7, 8 & 9	120	4.62
10, 11 & 12	128	4.92
13,14 & 15	136	5.23
16, 17 & 18	144	5.54
19, 20 & 21	152	5.85
22, 23 & 24	160	6.15
25 & above	168	6.46

2. The maximum number of vacation hours that may be earned in any year is 168.
3. Accrual of vacation time will be by month beginning with the date of hire and computed to the date of termination, pro-rated to the nearest one-half day.

B. The vacation leave time earned each year will be available to the employee for vacation or may be accrued, wholly or partially, in the employee's Leave Account.

C. Normally, no more than 311 hours will be permitted to accrue in an employee's Leave Account.

D. The maximum vacation an employee can take is 21 consecutive working days, unless special circumstances warrant approval by the General Manager for a longer period.

E. Pay during vacation leave will be at the monthly rate currently paid the employee at the time the vacation is taken.

F. When an employee is discharged or terminated, he/she will be paid for his/her accumulated vacation leave at his/her then current base rate of pay.

- G. In computing the amount of vacation leave accrual, holidays, weekends, paid vacation time and paid sick leave will be included as continuous service.
- H. Vacation generally cannot be taken in lieu of sick leave except in certain family leave qualifying events.

ARTICLE 20, LEAVES OF ABSENCE

- A. A leave of absence without pay may be granted by ~~Department-heads~~ **Directors** for up to 40 hours within a fiscal year. Such leaves do not require the General Manager’s approval.
- B. Such leave without pay must be pre-approved before the time can actually be used. Also, such leaves may be taken even if the employee has existing comp time or vacation on the books. In no case, may a leave of absence without pay exceed 40 hours in a fiscal year without the General Manager’s approval.
- C. In addition, leave without pay may be granted by the General Manager and shall not exceed a continuous period of 30 calendar days, except for extended unpaid sick leave, military leave, pregnancy leave, parental leave, and family and medical leave, or for leave as permitted by law.
- D. Vacation and sick leave benefits are not earned nor holidays paid during leave without pay. Leave of absence without pay includes leave where the District is not paying wages to the employee.

ARTICLE 21, HOLIDAYS

- A. The District shall observe the holidays listed below and upon which the District is normally closed:

- January 1
- Martin Luther King Jr. Day
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving Day and the following Friday
- December 24
- December 25
- December 31

- B. If any of the holidays set forth above falls on the first day of an employee's weekend, the holiday will be observed on the previous work day.
- C. If any of the holidays set forth above falls on the last day of an employee's weekend, the holiday will be observed on the following work day.
- D. A weekend is any two or three regularly scheduled consecutive days off. An employee working a 9/80 workweek will alternate between two and three-day weekends.

- E. The December 24/25 and December 31/January 1 holidays often provide four consecutive days off for employees. If the holiday schedule provides four-day weekend for employees with Monday through Friday schedules then the District will try to schedule four consecutive days off for employees working an irregular workweek.

ARTICLE 22 , BEREAVEMENT LEAVE

An employee may be provided up to 27 hours paid leave ~~to attend the funeral due to the death~~ of a member of the employee's immediate family. ~~An employee that must travel more than 500 miles one way to attend services of the employee's immediate family member may be provided up to 40 hours paid leave.~~ "Immediate family" is designated as the spouse/registered domestic partner, child, parent, sibling, grandparent or grandchild of the employee or the employee's spouse/registered domestic partner. If additional time off is required, the employee may request sick leave.

ARTICLE 23, JURY DUTY

Full-time, regular employees will be paid his/her regular salary while he/she is on jury duty for up to 80 hours per fiscal year, less the amount received from the Court for such service as a juror. An attendance record from the Court for the time spent on jury duty and a copy of the check for such service must be submitted to the District's payroll section. The amount received from the Court for service as a juror will be deducted from the employee's paycheck following completion of such service.

CHAPTER 5, EMPLOYEE/EMPLOYER RELATIONS

ARTICLE 24, DISCIPLINARY PROCEDURE

Disciplinary action should be initiated when the employee's performance or conduct falls short or below expected standards of performance or conduct. The seriousness of the offense and prior discipline or corrective actions will be considered in determining the level of disciplinary action required.

Generally, the following sequence will be followed in the process of correcting performance or conduct. It is highly recommended that the Human Resources Manager be consulted prior to initiating any disciplinary actions,

A. Supervisor Conference

1. The supervisor will confer with the employee about the areas needing improvement and reach a clear understanding of expectations, which will be reduced to writing, to bring the performance or conduct to acceptable standards. Depending on the seriousness of the employee's substandard performance or conduct, the supervisor may document the discussion in writing.
2. In some cases, especially if counseling fails to result in marked improvement, the supervisor may initiate a Performance Improvement Plan (PIP). The PIP will include 1) a description of the areas in which the employee is not meeting expectations, 2) a description of what the employee must do to meet performance expectations, 3) the time period (generally no more than 90 days) to attain the expected performance expectations, and 4) a statement of the consequences of failing to bring the performance expectations to acceptable level. Both the supervisor and the employee must sign the PIP.

B. Reprimands

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In the event the supervisor's counseling, warning, or PIP does not result in improvement of performance to acceptable levels, the supervisor may prepare a written reprimand. The supervisor shall submit the written reprimand to the Division Manager or Department **Head Director**. After reviewing the reprimand, the Division Manager or Department **Head Director**, depending on the seriousness of circumstances and the facts, may call for a meeting with the employee and the supervisor to discuss the charges and obtain the employee's side of the issues. The Division Manager or Department **Head Director** will then issue a decision to authorize the reprimand or render a different decision. The written reprimand will put the employee on notice that failure to correct performance or conduct may result in more serious disciplinary actions, up to and including termination.

1. Notwithstanding the above, a reprimand may be issued to an employee without prior counseling or warning depending on the seriousness of the offense, performance, or conduct.
2. An employee has the right to respond in writing and have the response attached to the reprimand as part of the personnel file.

C. Severe Disciplinary Actions

1. Severe disciplinary actions are defined as demotion/transfer, suspension without pay, or termination.
2. The District may impose disciplinary actions on a case by case basis when warnings, reprimands, or other corrective actions have failed to improve expected standards of performance or conduct, or when the offense, conduct or violation is deemed to be severe and warrants discipline up to and including termination. The severity of the disciplinary action will consider the employee's previous history of performance, conduct and disciplinary actions.
3. A Division Manager may recommend severe disciplinary actions to the Department **Head Director**. It is the responsibility of the Department **Head Director** in consultation with the Human Resources Manager and, where appropriate, the Division Manager, to prepare the documentation and notice of proposed disciplinary action. The Department **Head Director** will meet with the employee to review the proposed disciplinary action and hear any response by the employee.
4. Unless rescinded by the Department **Head Director**, the employee may appeal the proposed disciplinary action to the General Manager within seven calendar days. The General Manager will schedule a meeting with the employee within seven calendar days of receiving notice of the appeal. The General Manager will render a written decision within seven calendar days of the meeting.
5. The employee may appeal the General Manager's decision to the Board of Directors by giving written notice to the General Manager within seven calendar days of receipt of the General Manager's written decision. The Board of Directors will consider the appeal at one or more regularly or specially scheduled meetings within a reasonable period of time. The decision of the Board is final.

ARTICLE 25, GRIEVANCE PROCEDURE

A grievance is a claim by one or more persons of a violation, misinterpretation or inequitable application of the rules and regulations or memorandum of understanding applicable to the employees. A dispute over the terms of the Agreement or a dispute concerning a performance evaluation shall not constitute a grievance.

A. Processing the Grievance -- Step No. 1

Informal Discussion with Supervisor:

1. The grievance shall first be discussed on an informal basis by the aggrieved with his/her immediate Supervisor within 7 calendar days from the date of the action causing the grievance. The immediate Supervisor shall respond within 7 calendar days. Every effort shall be made to resolve the grievance between the employee and his/her immediate Supervisor.
2. In the event the employee believes the grievance has not been satisfactorily resolved, the employee shall submit the grievance in writing to the Department or Division Head within 7 calendar days after receipt of the immediate Supervisor's response.

B. Processing the Grievance -- Step No. 2

Review by Division or Department ~~Head~~ Director or designee:

1. Within 7 calendar days after receiving the written grievance, the Department or Division Head shall meet with all parties concerned, and they shall thoroughly discuss the grievance.
2. The Department or Division Head shall give his/her written decision within 7 calendar days after the discussion.

C. Processing the Grievance -- Step No. 3

Review by General Manager:

1. If the grievance has not been satisfactorily resolved by the Department or Division Head, the grievance may be submitted to the General Manager within 7 calendar days. Within 7 calendar days after receiving the written grievance, the General Manager shall schedule a meeting with all parties concerned, and they shall thoroughly discuss the grievance.
2. The General Manager shall give his written decision within 7 calendar days. If the aggrieved feels that the decision of the General Manager is unjust, a final appeal may be made to the Board of Directors within 7 calendar days. The decision of the board is final.

D. The employee at any step of the grievance procedure may represent himself/herself, may be represented by a fellow employee, attorney, or any other person he/she may choose. Employee representatives must take pre-approved time off.

E. The time limitations are designed to quickly settle a grievance. Time limitations may be extended by agreement of both parties in writing. If at any stage of the grievance procedure the employee is dissatisfied with the decision rendered, it shall be the grievant's responsibility to submit the grievance to the next designated level of review within the time limits specified. Failure to submit the grievance within the time limits imposed shall terminate the grievance process and the grievance shall be considered resolved. The grievant shall promptly proceed to the next step if the

immediate Supervisor or Department or Division Head or General Manager fails to respond within the time limits specified, unless prior mutually agreeable arrangements are made.

ARTICLE 26, LAYOFFS

In the event the work load of the District decreases to the point where lay-off of otherwise satisfactory employees is required, lay-offs within each classification will be determined by the General Manager on the basis of merit, as determined by his/her performance reports for his/her current classification, and will be subject to two weeks' notice or severance pay, at the discretion of the employee. For 24 months employees so laid off will be called to resume work prior to District recruiting to fill jobs created by an increase in the District's workload for the classification in question.

ARTICLE 27, PEACEFUL PERFORMANCE

- A. The parties recognize and acknowledge that many of the services performed by the employees covered by this Agreement are essential to the public health, safety and general welfare of the residents within the District service area.
- B. Consequently, the Association agrees that under no circumstances will it recommend, encourage, cause or permit its members to initiate, participate in, nor will any member of the bargaining unit take part in, any strike, sit-down, stay-in, slow-down or picketing (hereinafter collectively referred to as work-stoppage), in any office, or facility of the District, not to curtail any work or restrict any production, or interfere with any operation of the District during any period in which an Agreement is in effect, or during any period in which an expired Agreement has remained in effect while the parties negotiate a successor Agreement.
- C. In the event of any such work-stoppage by any member of the Unit, the District shall not be required to negotiate on the merits of any dispute which may have given rise to such work-stoppage until said work-stoppage has ceased.
- D. In the event of any such work-stoppage during the term of this Agreement, whether by, the Association or by any member of the bargaining unit, the Association, by its officers, shall immediately declare in writing and publicize that such work-stoppage is contrary to the Agreement and unauthorized and further direct its members in writing to cease the said conduct and to resume work. Copies of such written notice shall be served upon the District.
- E. If in the event of a work-stoppage, the Association promptly and in good faith performs the obligations of this Section, and, providing, the Association has not otherwise authorized, permitted or encouraged such work-stoppage, the Association shall not be liable for any damages caused by the violation of this Section.
- F. However, the District shall have the right to discipline, subject to due process, including discharge, any employee who instigates, participates in, or gives leadership to, work-stoppage activity herein prohibited.
- G. The District and the Association shall have the right to seek full legal redress.

ARTICLE 28, PERFORMANCE

Each District employee is expected to:

- A. Work in harmony with his/her supervisor and fellow employees.

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- B. Not use District facilities or time during which he/she is being paid by the District, on personal projects.
- C. Refrain from activities or personal conduct on the job that would cast discredit on the District, its management, or employees.

ARTICLE 29, TELECOMMUTING

Telework has been found to benefit society by reducing energy consumption, decreasing environmental pollution, and reducing traffic congestion. Additionally, telework has been found to benefit employers and employees by reducing office costs, saving commuting costs, allowing flexibility in work schedules, and promoting a positive work/life balance. The Department Director may approve occasional or regular partial or full day telecommuting schedules that meet the operational needs and policies of the District, up to two (2) partial or full days per week. Telecommuting is subject to the terms and conditions of the District Telecommuting Policy.

ARTICLE 2930, SEPARATION FROM THE DISTRICT

- A. An employee resigning or leaving work without two weeks' notice will be considered discharged insofar as the application of these rules and regulations is concerned.
- B. Resignations will be effective upon the last day worked, and payment will be made on the next payday for any accrued vacation leave.
- C. An employee separating from the District in good standing is expected to refrain from using paid time off during the final two weeks of his or her tenure with the District.

ARTICLE 3031, FULL UNDERSTANDING, MODIFICATION AND WAIVER

- A. It is intended that this Agreement sets forth the full and entire understanding of the parties regarding the matters in this Agreement, and any prior or existing understanding or agreements, whether formal or informal, regarding such matters are superseded and terminated.

Management will continue to administer the formal and informal terms and conditions of employment in a reasonable manner.

- B. The Association and the District agree that during the negotiations which resulted in this Agreement, each had unlimited right and opportunity to make demands and proposals with respect to any subject or matter within the scope of employee-employer relations. Therefore, this Agreement represents the only Agreement of the parties which may provide for changes in terms and conditions of employment as a result of negotiations and/or actual adoption and implementation of the provisions of this Agreement.
- C. During the term of this Agreement, neither the District nor the Association shall be obligated to Meet and Confer on any matter:
 - 1. Whether or not specifically referred to in this Agreement;
 - 2. Whether or not the matter was within the knowledge or contemplation of either party at the time of negotiations;

3. Whether or not the matters were proposed and later withdrawn during negotiations.

D. No change to this Agreement will be binding upon either party unless made in writing and signed by the parties

E. The waiver of appeal of any breach of any term or condition of this Agreement by either party shall not constitute a precedent or in any way bar the future enforcement of all contractual terms and provisions.

ARTICLE 3132, DISTRICT RIGHTS

It is the exclusive right of the District to determine the mission of each of its constituent departments, board, and commissions, set standards of services to be offered to the public, and exercise control and discretion over its organization and operations. It is also the exclusive right of the District to direct its employees and evaluate their work performance, take disciplinary action for cause, relieve its employees from duty because of lack of work or for cause, and determine the methods, means and personnel by which the District's operations are to be conducted; provided, however, that the exercise of such rights does not preclude employees or their representatives from conferring or raising grievances about the practical consequences that decisions on these matters may have on wages, hours, and other terms and conditions of employment.

ARTICLE 3233, EMPLOYEE RIGHTS

Employees of the District shall have the right to form, join, and participate in the activities of employee organizations of their own choosing for the purpose of representation on all matters of employee relations. Employees of the District also shall have the right to refuse to join or participate in the activities of employee organizations, and shall have the right to represent themselves individually in their employment relations with the District. No employee shall be interfered with, intimidated, restrained, coerced or discriminated against because of his/her exercise of these rights.

For Las Virgenes Manager, Supervisor,
Professional and Confidential
Employees Association:

For Las Virgenes MWD:

Vicky Barker, Negotiator

Adrianna E. Guzman, Negotiator

Andy Arenas
Bargaining Team Member

Don Patterson, Director of Finance
and Administration

Shawn Triplett
Bargaining Team Member

Sophia Crocker, Human Resources
Manager

Mercedes Acevedo
Bargaining Team Member

Robert Glasson
Bargaining Team Member

Authorized to accept this Memorandum of Understanding on behalf of the Las Virgenes
Municipal Water District Board of Directors, at their meeting of ~~March 12, 2019~~ **December**
___, 2021.

David W. Pedersen
General Manager

Date

Approval as to form:

W. Keith Lemieux
Legal Counsel

Date

Appendix A

LVMWD

Supervisors, Professionals and Confidential Classifications- covered by this Agreement
Hourly Salary Table – ~~January 12, 2019~~

To be updated

SUPERVISORS, PROFESSIONAL AND CONFIDENTIAL UNIT SALARY SCHEDULE				
Effective 1/12/2019				
			January 2019	
Classification	Range	Time Base	Entry	Top
Administrative Services Coordinator	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Assistant Engineer	M79	Hourly	\$43.196	\$56.155
		Monthly	\$7,487.27	\$9,733.46
Associate Engineer	M92	Hourly	\$49.162	\$63.909
		Monthly	\$8,521.22	\$11,077.58
Chief Water Reclamation Plant Operator	M88	Hourly	\$47.242	\$61.415
		Monthly	\$8,188.72	\$10,645.34
Compost Operations Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Construction Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Customer Service Operations Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Customer Service Program Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Electrical/Instrumentation Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Environmental Analyst I	M63	Hourly	\$36.839	\$47.890
		Monthly	\$6,385.31	\$8,300.90
Environmental Analyst II	M77	Hourly	\$42.345	\$55.048
		Monthly	\$7,339.75	\$9,541.67
Facilities Maintenance Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Financial Analyst	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
HR Analyst I	M63	Hourly	\$36.839	\$47.890
		Monthly	\$6,385.31	\$8,300.90
HR Analyst II	M77	Hourly	\$42.345	\$55.048
		Monthly	\$7,339.75	\$9,541.67
Laboratory Supervisor	M88	Hourly	\$47.242	\$61.415
		Monthly	\$8,188.72	\$10,645.34
Management Analyst I	M63	Hourly	\$36.839	\$47.890
		Monthly	\$6,385.31	\$8,300.90
Management Analyst II	M77	Hourly	\$42.345	\$55.048
		Monthly	\$7,339.75	\$9,541.67
Public Affairs Associate I	M63	Hourly	\$36.839	\$47.890
		Monthly	\$6,385.31	\$8,300.90
Public Affairs Associate II	M77	Hourly	\$42.345	\$55.048
		Monthly	\$7,339.75	\$9,541.67
Public Affairs Associate	M80	Hourly	\$43.628	\$56.716
		Monthly	\$7,562.15	\$9,830.79
Purchasing Supervisor	M85	Hourly	\$45.854	\$59.609
		Monthly	\$7,947.89	\$10,332.26
Senior Accountant	M85	Hourly	\$45.854	\$59.609
		Monthly	\$7,947.89	\$10,332.26
Senior Engineer	M108	Hourly	\$57.644	\$74.939
		Monthly	\$9,991.80	\$12,989.34
SCADA Analyst	M85	Hourly	\$45.854	\$59.609
		Monthly	\$7,947.89	\$10,332.26
Systems Analyst	M88	Hourly	\$47.242	\$61.415
		Monthly	\$8,188.72	\$10,645.34
Technical Services Support Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Water Conservation Coordinator	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Water Systems Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94

Supervisor, Professional & Confidential Unit MOU

~~1/1/19~~ – 12/31/2024 1/1/22 to 12/31/24

Tentative Agreement



MEMORANDUM OF UNDERSTANDING

**SUPERVISOR, PROFESSIONAL & CONFIDENTIAL
UNIT**

January 1, 2022 – December 31, 2024

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SUPERVISORS, PROFESSIONAL & CONFIDENTIAL UNIT MOU

CHAPTER 1, GENERAL PROVISIONS

ARTICLE 1, TERM

The provisions of this Agreement shall commence on January 1, 2022, unless another implementation date is specified within the Agreement, and shall expire and fully terminate on December 31, 2024.

ARTICLE 2, RECOGNITION

- A. Pursuant to the provisions of the Employee Relations Ordinance of the Las Virgenes Municipal Water District, and applicable State Law, on July 28, 2009, the Las Virgenes Municipal Water District Board of Directors accepted employee petitions to designate the Las Virgenes Manager, Supervisor, Professional and Confidential Employees Association (M/SPC) as the representative of Supervisors, Professional and Confidential Unit.
- B. Management hereby recognizes the M/SPC Association (hereinafter “Association”) as the exclusive representative of the employees in said Unit.
- C. The term “employee(s)” as used herein shall refer only to employees employed by the District in said Unit in the employee classifications comprising said Unit as listed in Appendix A.

ARTICLE 3, CLASSIFIED POSITIONS

- A. All employees of the District covered by terms of this Agreement will hold classified positions with salary ranges to be established by the Board of Directors, and, within the limits so established, the General Manager is authorized, from time to time, to employ, classify, re-classify, and to fix and determine the salaries of individual employees of the District as the General Manager may, in his discretion, determine such employees merit.
- B. Positions held by employees covered by the terms of this Agreement shall be classifications listed in Appendix A. Any additional classifications developed during the term of this Agreement and designated by the District as part of this Unit shall be added to those classifications (Appendix A). The Association shall be notified at least five (5) days before final adoption by the District Board when a classification in this Unit is developed or eliminated.

ARTICLE 4, PROVISIONS OF LAW

It is agreed and understood that this Agreement is subject to all current and future applicable federal, state, and county laws, rules and regulations. If any part of this Agreement is in conflict or inconsistent with such above applicable laws, rules and regulations, or is otherwise held to be invalid or unenforceable by any tribunal with jurisdiction, such part or provision shall be suspended and superseded by such applicable law, rule or regulation, and the remainder of this Agreement shall not be affected.

ARTICLE 5, RENEGOTIATIONS

Successor Agreement: Negotiations for a successor agreement shall commence between September 1 and October 1 of the last year of the term of this Agreement or other time as agreed to by the parties.

CHAPTER 2, COMPENSATION

ARTICLE 6, COMPENSATION

Effective January 1, 2022, all salary ranges and related incumbents rates of pay will be increased by 4.0%.

Effective January 1, 2023, all salary ranges and related incumbents rates of pay will be increased by the October 2021 to October 2022 All Urban Consumer Price Index for LA-Long Beach-Anaheim California with a minimum of a 1.5% increase and a maximum of a 4.0% increase.

Effective January 1, 2024, all salary ranges and related incumbents rates of pay will be increased by the October 2022 to October 2023 All Urban Consumer Price Index for LA-Long Beach-Anaheim California with a minimum of a 1.5% increase and a maximum of a 4.0% increase.

ARTICLE 7, MOVEMENT ON THE SALARY SCHEDULE

- A. Individual movement of employees within established pay range shall be based on performance and upon recommendation of each employee's supervisory line, and shall not be automatic.
- B. Employees shall generally be evaluated annually on their anniversary date except for newly promoted or hired employees as per Article 9, Salary Administration of this Agreement. Employees may be evaluated at any time by their supervisor.

ARTICLE 8, DEFERRED COMPENSATION PLAN

- A. Employees may elect to participate in the District's Deferred Compensation Plan.
- B. Participation in deferred compensation commences the month following sign-up for new employees.
- C. Employees are eligible to have 3% of their base salary matched per pay period on a \$1 to \$1 basis.
- D. The District has established and maintains a pension plan pursuant to the provisions of Section 401(a) of the Internal Revenue Code of 1986, as amended. Each employee covered has agreed to contribute three percent (3%) of his or her monthly salary into the employee's 457 (b) plan account and the District will contribute three percent (3%) into the employee's 401 (a) plan account. This contribution will not reduce the employee's compensation for the purpose of calculating merit increases or any other payments which are based on the employee's base rate of pay.

Employees are provided a one-time option to contribute to the plan.; Employees employed on or before January 1, 2016 were given a one-time option to opt out effective January 1, 2016. New or promoted employees, upon initial eligibility for enrollment into the plan, will have the one-time option to opt out for the lifetime of the plan. Employees who exercised their right to opt out do not have the option to opt back in during the lifetime of the plan. The enrollment status of the participant (active contributor or opt-out non-participant) will remain in effect for the lifetime of the plan.-

- E. For employees newly promoted or hired to positions at a date other than January 1, the District payment per calendar year shall be pro-rated for partial year employment.

ARTICLE 9, SALARY ADMINISTRATION

- A. Classifications shall be assigned to a salary range consisting of a minimum and a maximum amount of compensation for that range.

- B. Newly Hired Employee

- 1. A newly hired employee shall be compensated commensurate with his/her experience, skills, ability, and education. An exceptional candidate hired above the midrange of the salary range must have the approval of the General Manager.
- 2. A new employee shall be eligible for a merit performance review upon six months of employment and at one year of employment. The merit increase shall follow the guidelines below taking into account the quartile the employee is hired at and the overall performance rating:

SALARY QUARTILES				
	0-25%	26-50%	51-75%	75% - Control Point
	1	2	3	4
<u>Performance Rating</u>				
Proficient	7%	6%	5%	4%
Highly Effective	8%	7%	6%	5%
Superior	Increase may be above guideline at manager discretion			

After the first full year, the employee shall be reviewed for merit each anniversary date. For 2022 only, employees with an anniversary date from January 1 to July 1, will have their merit increase prorated on a 1/12 basis so that the employee shall not be provided with a larger increase than they would be entitled to on the July 1 review cycle. Example: An employee with an anniversary date on April 1, 2022 received an annual merit review on July 1, 2021 and will receive their next merit review effective April 1, 2022. The employee will be eligible for a merit increase adjustment equal to 9/12 of the last increase. If the last increase was 5%, then the increase will be 3.74%. The employee's next merit review will be effective April 1, 2023. This will result in an equivalent annual salary.

For 2022 only, employees with an anniversary date from July 1 to December 31 will receive an annual merit review on July 1, 2022 and again on their anniversary date. The merit increase associated with their 2022 anniversary date shall be prorated on a 1/12 basis so that the employee shall not exceed 12 months without a merit review. Example: An employee with an anniversary date on October 1 received an annual merit review on July 1, 2021 and will receive their next merit review on July 1, 2022. On their anniversary date on October 1, 2022, the employee will be eligible for a merit increase adjustment equal to 3/12 of the last increase. If the last increase was 5%, then the increase will be 1.25%. Thereafter, the employee will be on an anniversary date review cycle. This will result in an equivalent annual salary.

- 3. In no event shall any merit increase exceed the control point for the classification.

C. Newly Promoted Employee

1. A newly promoted employee shall generally receive a 5% increase or the minimum of the classification, but cannot exceed the control point of the higher classification.
2. A newly promoted employee shall be eligible for a merit performance review after six months and after one year in the new position. The guidelines for merit performance increases in B-2 shall apply to newly promoted employees.

D. Merit Increase Not Granted

When a merit increase is not granted due to the employee not meeting performance expectations, the supervisor shall set a date for a special review outlining performance improvements that must be achieved. If the special review is at a minimum considered to be overall proficient, the supervisor may grant a merit increase but it shall not be retroactive.

E. Salary for Out-of-Class Assignment

1. When, in the determination of the Department Director and with the approval of the General Manager, it is necessary to specifically assign to an employee in writing all of the significant duties of a higher classification for at least four (4) workweeks in a three month period, the employee so assigned shall be compensated at the minimum rate established for the higher classification or 5% above the employee's regular base rate of pay, whichever is greater, with such out-of-class assignment pay effective upon the date of the change of assignment. For purposes of this article, the out-of-class workweek shall begin on the day the employee begins the duties of the higher classification, as specified in the written assignment. At the time an employee returns to his/her regular position, his/her salary should reflect the same salary rate he/she had previously, with any merit or salary adjustments added as appropriate. At any time during the out-of-class appointment, an employee may be reassigned from that appointment without the right of appeal or hearing.
2. An employee performing in an approved out of class assignment will be entitled to prorated benefits, when applicable.

F. Priority of Increases

When more than one personnel action involving changes in an employee's salary status becomes effective on the same day, all changes shall be in accordance with the provisions of the preceding sections of this article, and shall take place in the following order of precedence: 1) merit increase 2) promotion, demotion, or reclassification 3) adjustment to salary range.

ARTICLE 10, OVERTIME & COMPENSATORY TIME OFF

- A. Employees in positions determined by the District to be exempt under the Fair Labor Standards Act will be paid or provided compensatory time at the straight time rate for hours worked in excess of 40 hours in a work week. These same employees will not be required to utilize any paid leave time (sick, vacation, or compensatory time) for absences of less than a full day. These employees are required to track time worked on a daily basis solely for the purposes of computing overtime pay in accordance with Article 10 "Overtime & Compensating Time" of the MOU.
- B. Overtime work may be required of any employee whenever management deems it necessary.

- C. Overtime pay is compensation for hours worked in excess of 40 hours in a workweek. For purposes of overtime, all paid leave hours (excluding paid sick leave hours) shall be considered.
- D. Overtime work shall be credited to the nearest tenth of an hour.
- E. Employees who work overtime shall be entitled to additional compensation as outlined below.
 - 1. Holiday Time
Employees working on scheduled holidays will be compensated at straight time at the employee's regular rate in addition to regular pay for the holiday.
 - 2. Compensatory Time Off in Lieu of Overtime Pay
 - a. If an employee is authorized to work overtime, the employee may choose to be compensated by pay or compensatory time off (CTO). If an employee chooses CTO it shall be at the rate of straight time hours off for each hour worked in excess of 40 hours in a workweek (excluding paid sick leave).
 - 3. Accumulated CTO may not exceed a bank of 60 hours. If an employee reduces the CTO bank below 60 hours, then he/she may opt for CTO accrual for future overtime worked until he/she again reaches the 60 hour limit.
 - 4. CTO may be used with pre-approval of the employee's supervisor. Such time cannot be used in lieu of sick leave when sick leave is available and appropriate for the required work absence.

ARTICLE 11, STANDBY TIME

- A. Part of the duties of each employee may include being available for call-out overnight. The period during which an employee is assigned to be available for such call-outs is designated as Standby Time.
- B. An employee on Standby Time must (1) be ready to respond immediately to a call for service, (2) be readily available at all hours by telephone or other agreed upon communication equipment, and (3) refrain from activities which might impair his/her assigned duties upon call. The parties agree that an employee shall make a reasonable effort to arrive at District headquarters within forty-five (45) minutes from receiving a call-out. The parties agree that employees on Standby Time, as defined above, are "waiting to be engaged."
- C. Standby Time covers all of the hours daily, which are not part of the regularly scheduled workday for the facility or function to which the employee is assigned standby.
- D. Employees available for call-out while on Standby will be compensated at the rate of \$5.00 per hour for all hours except those hours compensated as work hours. If an employee is called back to work while on Standby, the time begins for the employee when he/she receives the call and ends when he/she returns either to his/her home or a location the same distance from the work location to his/her home if the employee is not returning home.

ARTICLE 12, SENIORITY RECOGNITION

The District recognizes seniority and provides for the following cash sums payable annually as of January 1st of each year:

After 10 years of District Service	\$400
After 15 years of District Service	\$600
After 20 years of District Service	\$800

CHAPTER 3, BENEFITS

ARTICLE 13, RETIREMENT – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM AND SOCIAL SECURITY/MEDICARE

A. The District contracts with the California Public Employee Retirement System (CalPERS) to provide retirement benefits to employees in the unit. Employees who are described as “classic employees” under the Public Employees’ Retirement Law, receive the 2% at 55 benefit formula. The District provides Full Formula CalPERS coverage for past and future service of its employees. Employees are eligible to retire at age 50. Classic employees shall pay their seven percent (7%) member contribution.

Unit members hired on or after January 1, 2013 who are “new members” as defined in the Public Employees’ Pension Reform Act of 2013 (PEPRA), are provided the following retirement benefits: 2% @ 62 benefit formula with a three year (36 month) final compensation period. Employees may designate the highest 36 month period.

PEPRA employees will pay one-half of the total normal cost rate as determined by CalPERS.

- B. The District pays the required employer contribution for employees’ retirement benefit as required by CalPERS.
- C. The District also participates in the Social Security program of the Federal government. FICA/Medicare tax will be deducted from an employee’s pay as required by Federal law.

ARTICLE 14, HEALTH AND WELFARE INSURANCE

A. Life Insurance

Life insurance equivalent to the sum of \$50,000 plus one year's salary is provided by the District for each regular full-time employee upon completion of one month of continuous employment with the District and upon submission of application for membership. Employees not applying within thirty (30) days will be required to provide medical evidence of insurability.

(NOTE: There is a tax liability for life insurance in excess of \$50,000 per year.)

B. Dental Insurance

- 1. The District provides dental insurance for regular, full-time employees, his or her spouse, and unmarried dependent children who are under 26 years or children who have a physical or mental disability regardless of age, are eligible for dental coverage on the first of the month following the date of hire. Subscribing members may add new dependents within thirty-one (31) days of marriage, in the case of a new spouse or domestic partner, or the date of birth or adoption, in the case of a child.

2. The District's dental insurance provides orthodontia coverage for a lifetime maximum of \$2,000.00 for the employee and each dependent.

C. Disability Insurance

1. The District shall provide short and long-term disability insurance for each employee. The District retains the right to select a plan(s) different from the current plan. Coverage commences after the employee has completed one month of continuous employment with the District and upon submission of an application for enrollment.
2. An employee eligible for disability benefits shall use available sick leave to cover time off during the 30 calendar day elimination period. After the elimination period, the employee has the option of using the balance of his/her sick leave or vacation leave to coordinate with gross income. The monthly benefit for the long-term disability plan will be two-thirds of the employee's monthly base up to a maximum of \$5,500.00.

D. Medical Coverage

The District shall make every reasonable effort to provide health insurance coverage to employees in this Group subject to the District retaining the right to select a plan(s) different from the current plan.

E. Health Insurance

1. Coverage

The parties agree that the District may select an insurance plan different from the current plan. Specific medical insurance plan information is available on the District's intranet.

2. District Contribution

Effective January 1, 2022, the District shall pay up to \$1,860.48 per month for the employee's selected medical insurance plan (which represents 98% of the Kaiser HMO family plan). Any premium cost above the District's contribution shall be borne by the employee or retired employee. An employee who elects to enroll in a medical plan that exceeds the District's contribution shall pay the difference through automatic pre-tax payroll deductions as permitted by IRS Code Section 125.

Effective January 1, 2023, and each January 1, thereafter, the District's contribution towards the employee's selected medical insurance plan shall be adjusted based on the average change among the District's offered plans (Anthem Blue Cross Classic PPO, Anthem Blue Cross Advantage PPO, Anthem Blue Cross California Care HMO, or Kaiser Permanente HMO Plans) from the prior year's monthly premium. The adjustment will not be less than 0% and will not exceed 5.0%. In the event that the average change in monthly premium exceeds 5.0%, the excess shall be paid by the employee through automatic pre-tax payroll deductions as permitted by IRS Code Section 125.

3. Maintenance of Effort

In the event of a statutory mandate reducing the District's financial obligation to fund medical insurance, the parties agree that the difference in money between the newly mandated level and the previous level shall continue to be available to the Unit either in the form of a cash bonus or to purchase other benefits, at the discretion of the Association.

4. Eligibility

The employee, his or her spouse, and unmarried dependent children who are under 26 years or children who have a physical or mental disability regardless of age, are eligible for hospital and medical coverage on the first of the month following the date of hire. Subscribing members may add new dependents without a health statement within thirty-one (31) days of marriage, in the case of a new spouse or domestic partner, or the date of birth or adoption, in the case of a child.

5. Extension of Coverage

The District will continue to contribute to an employee's medical, dental, vision, short term disability/long term disability and basic life insurance premium up to six (6) months during sickness or injury on the same terms and conditions as prior to the period of absence. Insurance will not be continued for leave-of-absence without pay for causes other than sickness or injury.

6. Retirees

If the parties change plans or providers there shall be no change to the level of health insurance benefits provided for District retirees.

- a. Notwithstanding the above, the parties agree that for employees hired prior to March 31, 2006 who have at least five years of LVMWD service they shall have a retiree medical contribution equal to 100% of either the employee only (if the employee does not have a dependent) or the employee plus one (if the employee has a dependent) of any District plan (then being provided). If the employee has a dependent, the employee must designate the dependent at the time of retirement. .
- b. The parties also agree that retirees and covered dependents who reach the age of 65 must enroll in Medicare Part A and B no later than one month prior to their 65th birthday. Enrollment in Part D will be required if the provider of the health plan offers premium subsidies or incentives or requires enrollment in Medicare Part D. The District will be obligated to contribute the cost of the medical premiums only for those covered as provided herein.
- c. The parties agree that employees hired after March 31, 2006 and prior to July 1, 2013, shall receive a retiree medical contribution in the amount of 75% of either the employee only PPO rate (if the employee does not have a dependent) or the employee plus one PPO rate (if the employee has a dependent) if the employee retires with at least 10 years of District service and is age 55 or older at retirement.
- d. The parties agree that for employees hired after July 1, 2013, with at least 10 years of District service who are age 55 or older at retirement, their retiree medical benefit shall be in the amount of 75% of the least expensive plan offered by the District at the time of retirement at the employee only level.

F. Vision Care

The District will provide a vision program through a third party vendor at no cost to the employee. The employee may elect to cover his or her spouse, and unmarried dependent children who are under 26 years or children who have a physical or mental disability regardless of age, are eligible for

vision coverage on the first of the month following the date of hire, by paying for such coverage. Subscribing members may add new dependents thirty-one (31) days of marriage, in the case of a new spouse or domestic partner, or the date of birth or adoption, in the case of a child.

ARTICLE 15, EDUCATIONAL ASSISTANCE PROGRAM

The Department Director may authorize attendance of employees at classes at District expense where the direct benefit to the District warrants. Employees must request pre-authorization to obtain reimbursement. A refund of expenditures, to a maximum of \$685.00 per class, for registration and course supplies will be made to the employee upon presentation of proof of completion with a passing grade.

ARTICLE 16, PROFESSIONAL ORGANIZATIONS REIMBURSEMENT

The District supports memberships in professional organizations which benefit both the employee's field of expertise and the District by the employee's direct involvement in the organization. All requests for membership in professional organizations require Department Director approval and may be subject to an annual maximum.

ARTICLE 17, PHYSICAL FITNESS PROGRAM

An amount of \$500 shall be made available to employees covered by this Agreement every July 1st for payment of costs with primary emphasis on preventive health maintenance, relative to obtaining/receiving a comprehensive physical examination, membership to private gym facilities, purchase of home gym equipment, or membership for at-home fitness programs. Gym and at-home fitness memberships and purchase of home gym equipment will be reimbursed following proof of payment. Expenses will be reimbursed to the employee after they are incurred relative to receipt of a medical examination and required exam-related follow up procedures/activities to the extent such expenses are not covered by the employee's District-provided medical insurance coverage. Costs not covered by the dental or vision care programs are not reimbursable under this benefit.

Documentation must be provided to the General Manager of medical examination by a licensed physician before reimbursement will be authorized.

CHAPTER 4, LEAVES OF ABSENCE

ARTICLE 18, SICK LEAVE

Full-time, regular employees are provided sick leave with pay under the conditions outlined below.

- A. If an employee has accumulated sick leave, it shall be used for the following:
 - 1. When an employee is ill.
 - 2. When a member of an employee's immediate family is ill and the employee must care for such ill family member subject to Family Medical Leave Act policy limits.
 - 3. For visits to doctors, dentists and optometrists for physicals, treatment or preventative care.
 - 4. For any other reason permitted by law.

- B. Sick leave accrual will be cumulative, without limit as to time, and if not taken in any given year, will be usable in subsequent year's employment, the purpose being to make sick leave available to an employee in times of urgent need.

- C. The amount of sick leave an employee accrues is computed to include weekends, holidays, paid vacation time and paid sick leave as continuous service.
- D. Accrual of sick leave will be at the rate of eight hours per calendar month beginning with the date of hire and computed to the date of termination, prorated to the nearest hour.
- E. The smallest unit for which sick leave will be granted will be one half-hour.
- F. An employee who is absent on sick leave may be contacted by his/her supervisor. For absences due to illness in excess of 5 days, or less, if justified in the opinion of the employee's supervisor, manager, or Department Director, the employee must obtain a statement from his/her doctor stating: (a) that the employee could not work during the period of absence; and (b) that the employee is now able to return to work.

H. Sick Leave Buy-Back

Annually, in December, employees may submit an irrevocable election form to receive payment of accrued sick leave under the following conditions:

1. The employee must have earned and have current credit for one hundred and sixty (160) hours of unused sick leave, and the employee must have used 48 or fewer sick leave hours during the twelve months prior to the leave cash out. If each of these conditions is met, the employee may elect to receive pay at his or her base rate for 32 hours of unused sick leave with the second paycheck in December following the submission of an irrevocable election form in the December prior to the cash out. For example, irrevocable election forms submitted in December 2021 will be for the December 2022 cash out. The 32 hours of sick leave which are converted to pay shall be deducted from the employee's sick leave accrual bank. The remaining unused and unpaid sick leave shall remain in the sick leave bank.
2. The employee must have earned and have current credit for two hundred (200) hours of unused sick leave, and the employee must have used no sick leave during the twelve months prior to the leave cash out. If each of the conditions is met, the employee shall receive pay at his/her base rate for 48 hours of unused sick leave with the second paycheck in December following the submission of an irrevocable election form in the December prior to the cash out. For example, irrevocable election forms submitted in December 2021 will be for the December 2022 cash out. The 48 hours of sick leave which are converted to pay shall be deducted from the employee's sick leave accrual bank. The remaining unused and unpaid sick leave shall remain in the sick leave bank.

Irrevocable election forms will be provided by Human Resources.

Sick leave converted to cash may be deferred into the employees 457 deferred compensation plan subject to annual plan limits.

I. Sick Leave Payoff Upon Voluntary Termination of Employment

A program is provided for payment, upon voluntary resignation with notice, retirement or death, for accrued but unused sick leave. Vesting in the sick leave program and payment therefore will be on the following basis.

1. After five years of full-time, regular employment with the District (the sixth year), an employee will be paid, upon voluntary termination, retirement or death, for 25% of all hours of accrued but unused sick leave at the rate of his/her then current base rate. An additional 5% of all hours of accrued but unused sick leave of his/her salary will be paid for each additional completed year of service.
2. Upon completion of 20 years of service with the District, the employee would be paid for 100% of unused sick leave.
3. An employee who leaves the District through retirement shall have the option of (1) being paid for accrued but unused sick leave in accord with above and with the balance, if any, being applied as PERS retirement credit, or (2) receiving no payment and instead having all accrued but unused sick leave applied as PERS retirement credit.

ARTICLE 19, VACATION

Vacations are subject to approval of the Supervisor, employees will be granted vacation leave with pay, if they have enough accrued vacation time to cover the amount of leave requested.

A. Accrual

The number of hours an employee accrues for vacation leave with pay is computed as follows:

1. Full-time regular employees shall accrue vacation on the following basis. Part-time regular employees shall accrue vacation on a pro-rated basis.

During Service Years	Annual Accrued Hours	Hours Accrued at end of Each Pay Period <u>(based on 26 pay periods)</u>
1,2&3	104	4.00
4,5 & 6	112	4.31
7, 8 & 9	120	4.62
10, 11 & 12	128	4.92
13,14 & 15	136	5.23
16, 17 & 18	144	5.54
19, 20 & 21	152	5.85
22, 23 & 24	160	6.15
25 & above	168	6.46

2. The maximum number of vacation hours that may be earned in any year is 168.
3. Accrual of vacation time will be by month beginning with the date of hire and computed to the date of termination, pro-rated to the nearest one-half day.

- B. The vacation leave time earned each year will be available to the employee for vacation or may be accrued, wholly or partially, in the employee's Leave Account.
- C. Normally, no more than 311 hours will be permitted to accrue in an employee's Leave Account.
- D. The maximum vacation an employee can take is 21 consecutive working days, unless special circumstances warrant approval by the General Manager for a longer period.
- E. Pay during vacation leave will be at the monthly rate currently paid the employee at the time the vacation is taken.
- F. When an employee is discharged or terminated, he/she will be paid for his/her accumulated vacation leave at his/her then current base rate of pay.
- G. In computing the amount of vacation leave accrual, holidays, weekends, paid vacation time and paid sick leave will be included as continuous service.
- H. Vacation generally cannot be taken in lieu of sick leave except in certain family leave qualifying events.

ARTICLE 20, LEAVES OF ABSENCE

- A. A leave of absence without pay may be granted by Department Directors for up to 40 hours within a fiscal year. Such leaves do not require the General Manager's approval.
- B. Such leave without pay must be pre-approved before the time can actually be used. Also, such leaves may be taken even if the employee has existing comp time or vacation on the books. In no case, may a leave of absence without pay exceed 40 hours in a fiscal year without the General Manager's approval.
- C. In addition, leave without pay may be granted by the General Manager and shall not exceed a continuous period of 30 calendar days, except for extended unpaid sick leave, military leave, pregnancy leave, parental leave, and family and medical leave, or for leave as permitted by law.
- D. Vacation and sick leave benefits are not earned nor holidays paid during leave without pay. Leave of absence without pay includes leave where the District is not paying wages to the employee.

ARTICLE 21, HOLIDAYS

- A. The District shall observe the holidays listed below and upon which the District is normally closed:

January 1
 Martin Luther King Jr. Day
 President's Day
 Memorial Day
 Independence Day
 Labor Day
 Veterans Day

Thanksgiving Day and the following Friday
December 24
December 25
December 31

- B. If any of the holidays set forth above falls on the first day of an employee's weekend, the holiday will be observed on the previous work day.
- C. If any of the holidays set forth above falls on the last day of an employee's weekend, the holiday will be observed on the following work day.
- D. A weekend is any two or three regularly scheduled consecutive days off. An employee working a 9/80 workweek will alternate between two and three-day weekends.
- E. The December 24/25 and December 31/January 1 holidays often provide four consecutive days off for employees. If the holiday schedule provides four-day weekend for employees with Monday through Friday schedules then the District will try to schedule four consecutive days off for employees working an irregular workweek.

ARTICLE 22 , BEREAVEMENT LEAVE

An employee may be provided up to 27 hours paid leave due to the death of a member of the employee's immediate family. An employee that must travel more than 500 miles one way to attend services of the employee's immediate family member may be provided up to 40 hours paid leave. "Immediate family" is designated as the spouse/registered domestic partner, child, parent, sibling, grandparent or grandchild of the employee or the employee's spouse/registered domestic partner. If additional time off is required, the employee may request sick leave.

ARTICLE 23, JURY DUTY

Full-time, regular employees will be paid his/her regular salary while he/she is on jury duty for up to 80 hours per fiscal year, less the amount received from the Court for such service as a juror. An attendance record from the Court for the time spent on jury duty and a copy of the check for such service must be submitted to the District's payroll section. The amount received from the Court for service as a juror will be deducted from the employee's paycheck following completion of such service.

CHAPTER 5, EMPLOYEE/EMPLOYER RELATIONS

ARTICLE 24, DISCIPLINARY PROCEDURE

Disciplinary action should be initiated when the employee's performance or conduct falls short or below expected standards of performance or conduct. The seriousness of the offense and prior discipline or corrective actions will be considered in determining the level of disciplinary action required.

Generally, the following sequence will be followed in the process of correcting performance or conduct. It is highly recommended that the Human Resources Manager be consulted prior to initiating any disciplinary actions,

A. Supervisor Conference

1. The supervisor will confer with the employee about the areas needing improvement and reach a clear understanding of expectations, which will be reduced to writing, to bring the

performance or conduct to acceptable standards. Depending on the seriousness of the employee's substandard performance or conduct, the supervisor may document the discussion in writing.

2. In some cases, especially if counseling fails to result in marked improvement, the supervisor may initiate a Performance Improvement Plan (PIP). The PIP will include 1) a description of the areas in which the employee is not meeting expectations, 2) a description of what the employee must do to meet performance expectations, 3) the time period (generally no more than 90 days) to attain the expected performance expectations, and 4) a statement of the consequences of failing to bring the performance expectations to acceptable level. Both the supervisor and the employee must sign the PIP.

B. Reprimands

In the event the supervisor's counseling, warning, or PIP does not result in improvement of performance to acceptable levels, the supervisor may prepare a written reprimand. The supervisor shall submit the written reprimand to the Division Manager or Department Director. After reviewing the reprimand, the Division Manager or Department Director, depending on the seriousness of circumstances and the facts, may call for a meeting with the employee and the supervisor to discuss the charges and obtain the employee's side of the issues. The Division Manager or Department Director will then issue a decision to authorize the reprimand or render a different decision. The written reprimand will put the employee on notice that failure to correct performance or conduct may result in more serious disciplinary actions, up to and including termination.

1. Notwithstanding the above, a reprimand may be issued to an employee without prior counseling or warning depending on the seriousness of the offense, performance, or conduct.
2. An employee has the right to respond in writing and have the response attached to the reprimand as part of the personnel file.

C. Severe Disciplinary Actions

1. Severe disciplinary actions are defined as demotion/transfer, suspension without pay, or termination.
2. The District may impose disciplinary actions on a case by case basis when warnings, reprimands, or other corrective actions have failed to improve expected standards of performance or conduct, or when the offense, conduct or violation is deemed to be severe and warrants discipline up to and including termination. The severity of the disciplinary action will consider the employee's previous history of performance, conduct and disciplinary actions.
3. A Division Manager may recommend severe disciplinary actions to the Department Director. It is the responsibility of the Department Director in consultation with the Human Resources Manager and, where appropriate, the Division Manager, to prepare the documentation and notice of proposed disciplinary action. The Department Director will meet with the employee to review the proposed disciplinary action and hear any response by the employee.

4. Unless rescinded by the Department Director, the employee may appeal the proposed disciplinary action to the General Manager within seven calendar days. The General Manager will schedule a meeting with the employee within seven calendar days of receiving notice of the appeal. The General Manager will render a written decision within seven calendar days of the meeting.
5. The employee may appeal the General Manager's decision to the Board of Directors by giving written notice to the General Manager within seven calendar days of receipt of the General Manager's written decision. The Board of Directors will consider the appeal at one or more regularly or specially scheduled meetings within a reasonable period of time. The decision of the Board is final.

ARTICLE 25, GRIEVANCE PROCEDURE

A grievance is a claim by one or more persons of a violation, misinterpretation or inequitable application of the rules and regulations or memorandum of understanding applicable to the employees. A dispute over the terms of the Agreement or a dispute concerning a performance evaluation shall not constitute a grievance.

A. Processing the Grievance -- Step No. 1

Informal Discussion with Supervisor:

1. The grievance shall first be discussed on an informal basis by the aggrieved with his/her immediate Supervisor within 7 calendar days from the date of the action causing the grievance. The immediate Supervisor shall respond within 7 calendar days. Every effort shall be made to resolve the grievance between the employee and his/her immediate Supervisor.
2. In the event the employee believes the grievance has not been satisfactorily resolved, the employee shall submit the grievance in writing to the Department or Division Head within 7 calendar days after receipt of the immediate Supervisor's response.

B. Processing the Grievance -- Step No. 2

Review by Division or Department Director or designee:

1. Within 7 calendar days after receiving the written grievance, the Department or Division Head shall meet with all parties concerned, and they shall thoroughly discuss the grievance.
2. The Department or Division Head shall give his/her written decision within 7 calendar days after the discussion.

C. Processing the Grievance -- Step No. 3

Review by General Manager:

1. If the grievance has not been satisfactorily resolved by the Department or Division Head, the grievance may be submitted to the General Manager within 7 calendar days. Within 7 calendar days after receiving the written grievance, the General Manager shall schedule a meeting with all parties concerned, and they shall thoroughly discuss the grievance.

2. The General Manager shall give his written decision within 7 calendar days. If the aggrieved feels that the decision of the General Manager is unjust, a final appeal may be made to the Board of Directors within 7 calendar days. The decision of the board is final.
- D. The employee at any step of the grievance procedure may represent himself/herself, may be represented by a fellow employee, attorney, or any other person he/she may choose. Employee representatives must take pre-approved time off.
 - E. The time limitations are designed to quickly settle a grievance. Time limitations may be extended by agreement of both parties in writing. If at any stage of the grievance procedure the employee is dissatisfied with the decision rendered, it shall be the grievant's responsibility to submit the grievance to the next designated level of review within the time limits specified. Failure to submit the grievance within the time limits imposed shall terminate the grievance process and the grievance shall be considered resolved. The grievant shall promptly proceed to the next step if the immediate Supervisor or Department or Division Head or General Manager fails to respond within the time limits specified, unless prior mutually agreeable arrangements are made.

ARTICLE 26, LAYOFFS

In the event the work load of the District decreases to the point where lay-off of otherwise satisfactory employees is required, lay-offs within each classification will be determined by the General Manager on the basis of merit, as determined by his/her performance reports for his/her current classification, and will be subject to two weeks' notice or severance pay, at the discretion of the employee. For 24 months employees so laid off will be called to resume work prior to District recruiting to fill jobs created by an increase in the District's workload for the classification in question.

ARTICLE 27, PEACEFUL PERFORMANCE

- A. The parties recognize and acknowledge that many of the services performed by the employees covered by this Agreement are essential to the public health, safety and general welfare of the residents within the District service area.
- B. Consequently, the Association agrees that under no circumstances will it recommend, encourage, cause or permit its members to initiate, participate in, nor will any member of the bargaining unit take part in, any strike, sit-down, stay-in, slow-down or picketing (hereinafter collectively referred to as work-stoppage), in any office, or facility of the District, not to curtail any work or restrict any production, or interfere with any operation of the District during any period in which an Agreement is in effect, or during any period in which an expired Agreement has remained in effect while the parties negotiate a successor Agreement.
- C. In the event of any such work-stoppage by any member of the Unit, the District shall not be required to negotiate on the merits of any dispute which may have given rise to such work-stoppage until said work-stoppage has ceased.
- D. In the event of any such work-stoppage during the term of this Agreement, whether by, the Association or by any member of the bargaining unit, the Association, by its officers, shall immediately declare in writing and publicize that such work-stoppage is contrary to the Agreement and unauthorized and further direct its members in writing to cease the said conduct and to resume work. Copies of such written notice shall be served upon the District.

- E. If in the event of a work-stoppage, the Association promptly and in good faith performs the obligations of this Section, and, providing, the Association has not otherwise authorized, permitted or encouraged such work-stoppage, the Association shall not be liable for any damages caused by the violation of this Section.
- F. However, the District shall have the right to discipline, subject to due process, including discharge, any employee who instigates, participates in, or gives leadership to, work-stoppage activity herein prohibited.
- G. The District and the Association shall have the right to seek full legal redress.

ARTICLE 28, PERFORMANCE

Each District employee is expected to:

- A. Work in harmony with his/her supervisor and fellow employees.
- B. Not use District facilities or time during which he/she is being paid by the District, on personal projects.
- C. Refrain from activities or personal conduct on the job that would cast discredit on the District, its management, or employees.

ARTICLE 29, TELECOMMUTING

Telework has been found to benefit society by reducing energy consumption, decreasing environmental pollution, and reducing traffic congestion. Additionally, telework has been found to benefit employers and employees by reducing office costs, saving commuting costs, allowing flexibility in work schedules, and promoting a positive work/life balance. The Department Director may approve occasional or regular partial or full day telecommuting schedules that meet the operational needs and policies of the District, up to two (2) partial or full days per week. Telecommuting is subject to the terms and conditions of the District Telecommuting Policy.

ARTICLE 30, SEPARATION FROM THE DISTRICT

- A. An employee resigning or leaving work without two weeks' notice will be considered discharged insofar as the application of these rules and regulations is concerned.
- B. Resignations will be effective upon the last day worked, and payment will be made on the next payday for any accrued vacation leave.
- C. An employee separating from the District in good standing is expected to refrain from using paid time off during the final two weeks of his or her tenure with the District.

ARTICLE 31, FULL UNDERSTANDING, MODIFICATION AND WAIVER

- A. It is intended that this Agreement sets forth the full and entire understanding of the parties regarding the matters in this Agreement, and any prior or existing understanding or agreements, whether formal or informal, regarding such matters are superseded and terminated.

Management will continue to administer the formal and informal terms and conditions of employment in a reasonable manner.

- B. The Association and the District agree that during the negotiations which resulted in this

Supervisor, Professional & Confidential Unit MOU

1/1/22 to 12/31/24

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Agreement, each had unlimited right and opportunity to make demands and proposals with respect to any subject or matter within the scope of employee-employer relations. Therefore, this Agreement represents the only Agreement of the parties which may provide for changes in terms and conditions of employment as a result of negotiations and/or actual adoption and implementation of the provisions of this Agreement.

- C. During the term of this Agreement, neither the District nor the Association shall be obligated to Meet and Confer on any matter:
 - 1. Whether or not specifically referred to in this Agreement;
 - 2. Whether or not the matter was within the knowledge or contemplation of either party at the time of negotiations;
 - 3. Whether or not the matters were proposed and later withdrawn during negotiations.
- D. No change to this Agreement will be binding upon either party unless made in writing and signed by the parties
- E. The waiver of appeal of any breach of any term or condition of this Agreement by either party shall not constitute a precedent or in any way bar the future enforcement of all contractual terms and provisions.

ARTICLE 32, DISTRICT RIGHTS

It is the exclusive right of the District to determine the mission of each of its constituent departments, board, and commissions, set standards of services to be offered to the public, and exercise control and discretion over its organization and operations. It is also the exclusive right of the District to direct its employees and evaluate their work performance, take disciplinary action for cause, relieve its employees from duty because of lack of work or for cause, and determine the methods, means and personnel by which the District's operations are to be conducted; provided, however, that the exercise of such rights does not preclude employees or their representatives from conferring or raising grievances about the practical consequences that decisions on these matters may have on wages, hours, and other terms and conditions of employment.

ARTICLE 33, EMPLOYEE RIGHTS

Employees of the District shall have the right to form, join, and participate in the activities of employee organizations of their own choosing for the purpose of representation on all matters of employee relations. Employees of the District also shall have the right to refuse to join or participate in the activities of employee organizations, and shall have the right to represent themselves individually in their employment relations with the District. No employee shall be interfered with, intimidated, restrained, coerced or discriminated against because of his/her exercise of these rights.

For Las Virgenes Manager, Supervisor,
Professional and Confidential
Employees Association:

For Las Virgenes MWD:

Vicky Barker, Negotiator

Adrianna E. Guzman, Negotiator

Andy Arenas
Bargaining Team Member

Don Patterson, Director of Finance
and Administration

Shawn Triplett
Bargaining Team Member

Sophia Crocker, Human Resources
Manager

Mercedes Acevedo
Bargaining Team Member

Robert Glasson
Bargaining Team Member

Authorized to accept this Memorandum of Understanding on behalf of the Las Virgenes
Municipal Water District Board of Directors, at their meeting of December __, 2021.

David W. Pedersen
General Manager

Date

Approval as to form:

W. Keith Lemieux
Legal Counsel

Date

Appendix A

LVMWD

Supervisors, Professionals and Confidential Classifications- covered by this Agreement

Hourly Salary Table – To be updated

SUPERVISORS, PROFESSIONAL AND CONFIDENTIAL UNIT SALARY SCHEDULE				
Effective 1/12/2019				
January 2019				
Classification	Range	Time Base	Entry	Top
Administrative Services Coordinator	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Assistant Engineer	M79	Hourly	\$43.196	\$56.155
		Monthly	\$7,487.27	\$9,733.46
Associate Engineer	M92	Hourly	\$49.162	\$63.909
		Monthly	\$8,521.22	\$11,077.58
Chief Water Reclamation Plant Operator	M88	Hourly	\$47.242	\$61.415
		Monthly	\$8,188.72	\$10,645.34
Compost Operations Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Construction Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Customer Service Operations Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Customer Service Program Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Electrical/Instrumentation Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Environmental Analyst I	M63	Hourly	\$36.839	\$47.890
		Monthly	\$6,385.31	\$8,300.90
Environmental Analyst II	M77	Hourly	\$42.345	\$55.048
		Monthly	\$7,339.75	\$9,541.67
Facilities Maintenance Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Financial Analyst	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
HR Analyst I	M63	Hourly	\$36.839	\$47.890
		Monthly	\$6,385.31	\$8,300.90
HR Analyst II	M77	Hourly	\$42.345	\$55.048
		Monthly	\$7,339.75	\$9,541.67
Laboratory Supervisor	M88	Hourly	\$47.242	\$61.415
		Monthly	\$8,188.72	\$10,645.34
Management Analyst I	M63	Hourly	\$36.839	\$47.890
		Monthly	\$6,385.31	\$8,300.90
Management Analyst II	M77	Hourly	\$42.345	\$55.048
		Monthly	\$7,339.75	\$9,541.67
Public Affairs Associate I	M63	Hourly	\$36.839	\$47.890
		Monthly	\$6,385.31	\$8,300.90
Public Affairs Associate II	M77	Hourly	\$42.345	\$55.048
		Monthly	\$7,339.75	\$9,541.67
Public Affairs Associate	M80	Hourly	\$43.628	\$56.716
		Monthly	\$7,562.15	\$9,830.79
Purchasing Supervisor	M85	Hourly	\$45.854	\$59.609
		Monthly	\$7,947.89	\$10,332.26
Senior Accountant	M85	Hourly	\$45.854	\$59.609
		Monthly	\$7,947.89	\$10,332.26
Senior Engineer	M108	Hourly	\$57.644	\$74.939
		Monthly	\$9,991.80	\$12,989.34
SCADA Analyst	M85	Hourly	\$45.854	\$59.609
		Monthly	\$7,947.89	\$10,332.26
Systems Analyst	M88	Hourly	\$47.242	\$61.415
		Monthly	\$8,188.72	\$10,645.34
Technical Services Support Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Water Conservation Coordinator	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94
Water Systems Supervisor	M87	Hourly	\$46.775	\$60.807
		Monthly	\$8,107.64	\$10,539.94



December 21, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Engineering and External Affairs

Subject : Calleguas-Las Virgenes Interconnection Project: Final Acceptance

SUMMARY:

On July 7, 2020, the Board awarded a construction contract to Sully-Miller Contracting Company (Sully-Miller), in the amount of \$4,683,270.55, for construction of the District's portion of the Calleguas-Las Virgenes Interconnection Project. The interconnection provides a cost-effective way to deliver water between the agencies if one were to experience a complete or partial supply interruption that does not significantly affect the other agency. The interconnection also facilitates filling of Las Virgenes Reservoir during the winter months and expands recycled water service through the construction of new pipeline laterals and service connections.

The construction work was substantially completed on October 13, 2021, and staff recommends the Board approve the execution of a Notice of Completion. In addition, Change Order No. 4 with Sully Miller, in the amount of \$383,491.65, is recommended to resolve outstanding claims and reconcile the final quantities of materials. Also, it is recommended that the Board authorize Scope Change No. 2 with Cannon Corporation, in the amount of \$18,000, for additional work to re-design the connection point at the intersection of Lindero Canyon Road and Thousand Oaks Boulevard to address a utility conflict.

RECOMMENDATION(S):

Authorize the General Manager to approve Change Order No. 4 with Sully Miller Contracting Company, in the amount of \$383,491.65, and Scope Change No. 2 with Cannon Corporation, in the amount of \$18,000; approve the execution of a Notice of Completion and have the same recorded in Los Angeles and Ventura counties; waive liquidated damages associated with delays during construction; and, in the absence of claims from subcontractors and others, release the retention, in the amount of \$235,941.09, 30-calendar days after filing the Notice of Completion for the Calleguas-Las Virgenes Interconnection Project.

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

The total cost of this action is \$401,491.65. Sufficient funding for the action is available in the adopted Fiscal Year 2021-22 Budget. No additional appropriation is required.

DISCUSSION:

The District and Calleguas Municipal Water District (CMWD) each own and operate potable water systems that are dependent on imported water supply. Both agencies are subject to scheduled and unscheduled interruptions of water deliveries that can negatively impact their ability to deliver potable water to their respective customers. On March 10, 2015, the District and CMWD entered into an Interconnection Agreement to improve the future reliability of their respective water systems. The interconnection is a cost-effective way to deliver water between the agencies when one experiences a complete or partial supply interruption that does not significantly affect the other agency. The interconnection also facilitates filling of Las Virgenes Reservoir during the winter months and expands recycled water service through the construction of new pipeline laterals and service connections.

The District was responsible for the construction of the southern pipeline segment, connecting its system along Lindero Canyon Road near Thousand Oaks Boulevard to a new proposed Pump Station/Pressure Reducing Station (PS/PRS) site at the Los Angeles/Ventura County boundary along Lindero Canyon Road. This section of pipeline was installed along the southbound lanes of Lindero Canyon Road within the City of Westlake Village, from the proposed PS/PRS site southerly to Thousand Oaks Boulevard. The pipeline consists of 4,977 linear feet of 30-inch concrete, mortar-lined and coated, welded steel pipe.

Construction Change Order No. 4:

On July 7, 2020, the Board awarded a construction contract to Sully-Miller Contracting Company (Sully-Miller), in the amount of \$4,683,270.55, for construction of the District's portion of the project. During the course of construction, a number of Change Order Requests (CORs) were received from Sully-Miller. While several CORs were addressed administratively during the progress of construction, the majority were tabled until the end of construction to allow for them to be assessed holistically. With the completion of construction, District staff worked closely with Sully-Miller representatives to review all of the outstanding CORs and negotiate a mutually-agreeable resolution. Staff has reached a tentative agreement with Sully-Miller that culminates in the recommendation to authorize Change Order No. 4.

Below is a table that summarizes each of the remaining CORs and provides the amount requested along with staff's recommendation for the resolution amount. Resolution would also include waiving any liquidated damages associated with delays for completion of the work. Sully-Miller submitted a Notice of Substantial Completion on October 13, 2021, which is 155-calendar days beyond the scheduled completion date. The delay resulted from a variety of

factors but was primarily due extra time required to resolve the items described below.

<u>COR No.</u>	<u>Description</u>	<u>Requested Amount</u>	<u>Proposed Change Order Amount</u>	<u>Comments</u>
7	Requested additional cost and time due to changed soil conditions encountered, which caused trench collapse and necessitated additional shoring and work	\$315,255.10	\$157,627.55	District has follow up report detailing soil conditions encountered in the field versus what was in the geotechnical report. Resolution is to split the cost of this change order.
8	Unmarked RW crossing hit during trench excavation	\$2,162.07	\$2,162.07	No comments
11	Additional time and cost for unmarked utility (power) crossing alignment that required redesign	\$72,962.21	\$48,063.66	Agree to extra time for the unmarked utility, rejecting some of the overhead and back office charges included in request
12	Additional cost for trench collapse and additional slurry due to soil conditions	\$7,833.34	\$7,833.34	No comments
13	Storm drain conflict	\$7,833.34	\$7,833.34	No comments
14	Additional time and cost related to redesign at the connection	\$137,095.57	\$137,095.57	Agree to change being due to unmarked utility; cost is acceptable considering redesign and the amount of work needed

	point at Lindero Canyon Rd. and Thousand Oaks Blvd. due to unmarked utility			
15	Added Retaining wall	\$2,557.13	\$2,557.13	At District request
Additional Quantities (A)	Additional quantity of 737 CY of slurry and AC pavement	\$105,463.78	\$0	Determined that this quantity was due to contractors means and methods, and District did not agree to any additional
Additional Quantities (B)	Additional quantities of slurry and AC pavement approved during course of project	\$61,620	\$61,620	Based on recalculation of design values; additional amounts warranted
Less Quantities	Bid items not used during project	(\$39,589.55)	(\$39,589.55)	Agree to all items
TOTALS		\$671,481.53	\$383,491.65	Total rejected = \$287,989.88

Proposed Change Order No. 4 totals \$383,491.65, or 8.2% of the original contract amount. Three other change orders were processed administratively during the course of construction, which cumulatively amount to \$36,417, or 0.7% of the original contract amount. Change Order No. 4, if accepted as presented, will bring the cumulative change order amount for the project to 8.9% of the original contract amount.

Even though the total change order amount for the project is less than 10%, Change Order No. 4 is greater than 5% of the original contract amount, and the number of days being granted by waiving liquidated damages (155 days) is greater than 25% of the original contract period. As a result, Board approval is required for the change order. Staff recommends authorizing Change Order No. 4 and waiving applicable liquidated damages for the contract to successfully close out the project.

Design Scope Change No. 2:

On April 25, 2017, the Board authorized execution of a professional services agreement with Cannon Corporation, in the amount of \$211,276, for design services associated with the

Calleguas-Las Virgenes Interconnection Project. On August 12, 2021, Scope Change No. 1 was processed, in the amount of \$15,350, for additional design services associated with coordinating with Calleguas Municipal Water District and the City of Westlake Village. During the progress of construction, additional design services were requested by staff to resolve utility conflicts along the alignment, assist with easements and relocate interfering appurtenances. Cannon submitted Scope Change No. 2 (copy attached) detailing the need for the additional work. Staff recommends authorization for Scope Change No. 2 as the work was required to complete construction of the pipeline and properly record the easements.

Final Acceptance:

Construction work was substantially completed on October 13, 2021, 155-calendar days after the schedule completion date for the project. Staff reviewed all items of work outlined in the contract documents and agrees that the work is complete. With approval of Change Order No. 4, there are no outstanding issues to prevent final acceptance of the project. As a result, staff recommends the Board approve the execution of a Notice of Completion as stipulated in the contract documents and have the same recorded; waive liquidated damages associated with delays during construction; and, in the absence of claims from subcontractors and others, release the retention, in the amount of \$235,941.09 (held in escrow), 30-calendar days after filing the Notice of Completion for the Calleguas-Las Virgenes Interconnection Project. Prior to filing the Notice of Completion and releasing the retention, staff will work with District Counsel and Sully Miller to document the terms of Change Order No. 4 and stipulate that no further disputed claims are outstanding on the project.

Below is a table summarizing the total project cost.

Construction Costs	
Construction Contract	\$4,683,270.55
Change Order No. 1	\$0.00
Change Order No. 2	\$15,999.00
Change Order No. 3	\$20,418.00
<i>Change Order No. 4 (Proposed)</i>	<i>\$383,491.65</i>
Subtotal	\$5,103,179.20
Additional Project Costs	
Design Services (Cannon)	\$211,276.00
Scope Change No. 1	\$15,350.00
<i>Scope Change No. 2 (Proposed)</i>	<i>\$18,000.00</i>
CM/Inspection Assistance (Cannon)	\$265,990.00
Scope Change No. 1	\$61,895.00
Scope Change No. 2	\$29,865.00
District Labor	\$155,618.93
G&A	\$485,113.29
Estimated G&A and Labor for October-December 2021	\$45,000.00
Subtotal	\$1,288,108.22
Total Project Cost	\$6,391,287.42
Reimbursements	
Reimbursement to Calleguas MWD for District's Share of PS/PRS (Construction)	\$1,692,380.03

Reimbursement to Calleguas MWD for District's Share of PS/PRS (Phase 1 and Phase 2)	\$112,923.84
Total Anticipated Reimbursement from City of Westlake Village for Construction	(\$1,029,578.50)
Proposition 84 IRWM Grant Award	(\$1,975,518)
Subtotal	(\$1,199,792.63)
Total Project Cost less Reimbursements	\$5,191,494.79
Budget	
Total Project Budget*	\$7,288,536.00
<i>*Project budget includes CIP No. 10556 – Interconnection with CMWD as well as CIP No. 10629 – Canyon Oaks Park RW Main Extension, both of which were included in Sully-Miller's contract.</i>	
<i>Note: Project includes an IRWM grant which is expected to reimburse up to \$1,975,518 of the project costs upon the completion of the Calleguas construction that is currently underway.</i>	

GOALS:

Provide Safe and Quality Water with Reliable Services

The interconnection will help the District to increase its water supply reliability during shutdowns and emergencies

Prepared by: Oliver Slosser, P.E., Engineering Program Manager

ATTACHMENTS:

Scope Change No. 2

Notice of Completion



October 1, 2021

Mr. Oliver Slosser, PE
Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302

**PROJECT: CALLEGUAS-LAS VIRGENES MUNICIPAL WATER DISTRICT INTERCONNECTION PROJECT
ADDITIONAL SERVICES AGREEMENT 2**

Dear Mr. Slosser:

As previously discussed in our phone conversation on September 23, 2021, the budget for construction support services has been exceeded because the plans were revised due to unknown field conditions which required realignment of the transmission main and other relocations. Therefore, Cannon is presenting this Additional Service Agreement 2 (ASA 2) for the additional work and tasks. The additional work and remaining scope of work are as follows:

1. Realignments, including horizontal and vertical, at the following locations:
 - a. STA 51+00 due to electrical vault conflict
 - b. STA 21+10 due to electrical duct bank conflict
 - c. STA 7+15, due to gas line conflict, RFI No. 6
 - d. Thousand Oaks Blvd connection adjustments, RFI No. 19
2. Relocation of the blow-off at STA 39+59, RFI No. 15
3. Revisions of the easement at Canyon Oak Park due to realignment of the recycle line
4. Addition of new easement for the water meter at Yerba Buena Elementary School
5. Completion of the record drawings

The total fee for the above Additional Engineering Services is \$18,000.00.
If you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Gary D. Roepke".

Gary D. Roepke, PE
Senior Principal Engineer
C 48693
T 310.633.0889 E garyr@cannoncorp.us

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL TO

Name
Street
Address
City &
State
Zip

SPACE ABOVE THIS LINE FOR RECORDER'S USE

T 420 LEGAL (9-94)

Notice of Completion

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is the owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the undersigned is _____ (NAME).
3. The full address of the undersigned is _____

 (NUMBER AND STREET, CITY, STATE, ZIP).
4. The nature of the title of the undersigned is OWNER IN FEE
 (E.G., owner in fee OR vendee under contract of purchase OR lessee OR OTHER APPROPRIATE DESIGNATION).
5. The full names and full addresses of all persons, if any, who hold title with the undersigned as joint tenants or as tenants in common are:

Names	Addresses
_____	_____
_____	_____
6. The names of the predecessors in interest of the undersigned, if the property was transferred subsequent to the commencement of the work of improvement herein referred to are (OR IF NO TRANSFER WAS MADE, INSERT THE WORD "none"):

Names	Addresses
_____	_____
_____	_____
7. A work of improvement on the property hereinafter described was completed on _____ (DATE).
8. The name of the original contractor, if any, for the work of improvement was _____
 (NAME OF CONTRACTOR, OR IF NO CONTRACTOR FOR THE WORK OF IMPROVEMENT AS A WHOLE, INSERT THE WORD "none"). [IF NOTICE COVERS COMPLETION OF CONTRACT FOR ONLY PART OF THE WORK OF IMPROVEMENT, ADD: The kind of work done or material furnished was _____
 (GIVE GENERAL STATEMENT, E.G., furnishing of concrete for sidewalks].
9. The property on which the work of improvement was completed is in the City of _____, County of _____, State of California, and is described as follows: _____

 (set forth description of jobsite sufficient for identification, using legal description if possible).
10. The street address of the said property is _____
 (NUMBER AND STREET, OR, IF THERE IS NO OFFICIAL STREET ADDRESS, INSERT THE WORD "none".)

Dated: _____, _____ Las Virgenes Municipal Water District

(SIGNATURE)

(TYPED NAME)

VERIFICATION

I, the undersigned, say:
 I am the person who signed the foregoing notice. I have read the above notice and know its contents, and the facts stated therein are true of my own knowledge.
 I declare under penalty of perjury that the foregoing is true and correct.

Executed at _____, California, this _____ day of _____,
 _____ (SIGNATURE)

DO NOT RECORD

Recommended Procedure in the Preparation of a Notice of Completion

A notice of completion must be filed for record *within 10 days* after completion of the work of improvement (to be computed exclusive of the day of completion), as provided in section 3093, Civil Code.

The "owner" who must file for record a notice of completion of a building or other work of improvement means the owner (or his successor in interest at the date of notice is filed) on whose behalf the work was done, though his ownership is less than the fee title. For example, if A is the owner in fee, and B, lessee under a lease, causes a building to be constructed, then B, or whoever has succeeded to his interest at the date the notice is filed, must file the notice.

If the ownership is in *two or more persons as joint tenants or tenants in common*, the notice may be signed by any one of the co-owners (in fact, the foregoing form is designed for giving of the notice by only one co-tenant), but the names and addresses of the other co-owners must be stated in paragraph 5 of the form.

In paragraphs 3 and 5, the full address called for should include street number, city, county and state.

As to paragraph 6, insert the date of completion of the work of improvement as a *whole* if applicable. However, if the notice is to be given only of completion of a particular contract, where work of improvement is made pursuant to two or more original contracts, strike the words "a work of improvement" and insert a general statement of the kind of work done or materials furnished pursuant to such contract (e.g. "The foundations for the improvements").

If the notice is to be given as a notice of completion of the work of improvement as a *whole*, insert the name of the prime contractor, if any, in paragraph 7. No contractor's name need be given if there is no general contractor, e.g., on so-called "owner-builder jobs". However, if the notice is to be given only of completion of a particular contract, where work of improvement is made pursuant to two or more original contracts, insert the name of the contractor who performed that particular contract.

Paragraph 8 should be completed only where the notice is signed by a successor in interest of the owner who caused the improvement to be constructed.

In paragraph 9, insert the *full legal* description, not merely a street address or tax description. Refer to deed or policy of title insurance. If the space provided for description is not sufficient, a rider may be attached.

In paragraph 10, show the street address, if any, assigned to the property by any competent public or governmental authority.

**NOTICE
OF COMPLETION**

CHICAGO TITLE COMPANY



WESTERN DIVISION HEADQUARTERS
245 S. LOS ROBLES AVENUE, SUITE 105
PASADENA, CALIFORNIA 91101-2820
(818) 432-7600

CHICAGO TITLE COMPANY





December 21, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Engineering and External Affairs

Subject : Rancho Las Virgenes Composting Facility Woolsey Fire Repairs: Approval of Change Order

This action is recommended to the LVMWD Board, acting as Administering Agent of the Las Virgenes-Triunfo Joint Powers Authority (JPA), in accordance with the terms of the JPA Agreement. The cost of the Rancho Las Virgenes Composting Facility Woolsey Fire Repairs is included in the adopted Fiscal Year 2021-22 JPA Budget.

SUMMARY:

On November 12, 2018, the Board declared a state of emergency due to the Woolsey Fire, which devastated portions of western Los Angeles and eastern Ventura counties. The fire impacted most of the District's service area and damaged key facilities including the Rancho Las Virgenes Composting Facility. On May 5, 2020, the LVMWD Board, acting as Administering Agent of the JPA, approved a change order to Pacific Hydrotech Corporation, in the amount of \$1,542,900, to complete repairs to the Rancho Las Virgenes Composting Facility. At this time, staff recommends authorization to approve Change Order No. 7, in the amount of \$43,915.87, for additional repair work that was identified during construction and not included in the original scope of work. The additional work is expected to be reimbursed by the District's insurance provider.

RECOMMENDATION(S):

Authorize the General Manager to approve Change Order No. 7 to Pacific Hydrotech Corporation, in the amount of \$43,915.87, for additional electrical and HVAC work associated with the Rancho Las Virgenes Composting Facility Woolsey Fire Repairs.

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

The cost of the additional work is \$43,915.87, which is expected to be reimbursed by the District's insurance provider. Sufficient funds for the work are included in the adopted Fiscal Year 2021-22 JPA Budget. No additional appropriation is required.

DISCUSSION:

Background:

On November 12, 2018, the Board declared a state of emergency for the Woolsey Fire, which devastated portions of western Los Angeles and eastern Ventura counties. The fire impacted most of the District's service area and damaged key facilities including the Rancho Las Virgenes Composting Facility (Rancho).

Staff has worked with the District's insurance carrier to secure reimbursement for the cost of repairs to Rancho. To expedite the completion of the repairs and restore the operation of Rancho, staff determined that the best strategy was to issue change orders to the companies that already held construction contracts for similar work at Rancho: Pacific Hydrotech Corporation and GSE Construction, Inc. The two contractors were provided the same scope of work for bidding purposes, which included repair of the biofilter as well as structural and mechanical repairs to Rancho's Amendment Building, to ensure the District received competitive pricing for the work to be performed.

District legal counsel advised staff to ensure that the work for any proposed change order was related to the original scope of work described in the respective construction contracts. Both contractors were working on repairs and modifications to the composting processes. The scope of work being performed by GSE Construction was for the Digester No. 2 Rehabilitation Project and most closely related to the biofilter repairs. Pacific Hydrotech's work was on the Amendment Bin and Conveyance System Modifications Project, which was most closely related to the required structural and mechanical repairs within the Amendment Building.

Summary of Change Orders:

The Rancho Las Virgenes Composting Facility Woolsey Fire Repairs were initiated as Change Order No. 2 to Pacific Hydrotech's construction contract for the Rancho Amendment Bin and Conveyance Modifications. Change Order No. 2 was approved by the Board on May 15, 2020, in the amount of \$1,542,900. There have been four subsequent change orders that were approved to-date.

Below is a summary of the change orders associated with the Rancho Las Virgenes Composting Facility Woolsey Fire Repairs, beginning with Change Order No. 3.

Change Order No.	Change Order Amount	Description
	(\$3,669.52)	Increase of installation 444 square feet

3		of metal stud framing and lath installation. Scope increase of coating for exterior of the hopper located instead the Amendment Building. Credit back for unused structural framing.
4	\$10,439.70	Conduit and electrical wires for exterior lighting fixtures burnt during the fire, that were not part of the original scope of work.
5	\$33,046.29	Inclusion of gutters, downspouts, wall packs and lights located in the truck dump hopper pit that were damaged during the fire.
6	(\$14,711.33)	Installation of new 2,400 square feet of standing seam metal roof. Credit back to district for gable truss and reduction in paint square footage.
7 (Proposed)	\$43,915.87	Installation of HVAC flexible connectors burnt from the fire, but not part of the original scope of work. Installation of instrumentation for the truck dump hopper that were burnt as part of the Woolsey Fire, but not part of the original scope of work.
Total Sum of Change Orders	\$69,021.01 or less than 5% of the contract amount for the associated work	

Additional damages associated with proposed Change Order No.7 will be documented and submitted to the District's insurance carrier for reimbursement. The total sum of change orders for the Rancho Las Virgenes Woolsey Fire Repairs is \$69,021.01, or less than 5% of the contract amount for the associated work. The LVMWD Code establishes that a single change order equal to or greater than five percent of the original contract amount must be approved by the Board. Further, if cumulative change orders exceed 10% of the original contract amount, the Board must also approve all subsequent change orders. Starting with Change Order No. 2, the cumulative amount of the change orders exceeded 10% of the original contract amount. As a result, Board approval is required for Change Order No. 7. Staff recommends authorization for the General Manager to approve Change Order No. 7 to Pacific Hydrotech Corporation, in the amount of \$43,915.87, for additional electrical and HVAC repairs at Rancho.

GOALS:

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

Prepared by: Mercedes Acevedo, E.I.T, Assistant Engineer

ATTACHMENTS:

Proposed Change Order No. 7



CONTRACT CHANGE ORDER

No. 7

4232 Las Virgenes Road
 Calabasas, California 91302-1994

Project: Rancho Fire Repair- Woolsey Fire
 Project No. Acct. No. 10689.1880.605

Contractor: Pacific Hydrotech Inc,

Date 12/9/2021

CONTRACTOR CHANGE ORDER NO. 7 The Contractor is hereby authorized and directed to make the herein described changes from the Plans and Specifications or do the following work not included in the Plans and Specifications for the construction of this project.

This change requested by: Pacific Hydrotech Inc.

DESCRIPTION OF CHANGE:

	Description	Amount
1	Item No.1: 2 new flex connectors for existing HVAC exhaust fan, located near gable truss. Flex connectors were burnt due to the fire.	\$5,841.54
	Item No. 2: New zero speed controller and tilt switches conduit and wiring. Zero speed switch and tilt switch were part of the original truck dump hopper system but not included in replacement.	\$23,850.26
	Item No.3: Conduits for bollards were found damaged during the replacement of bollard with wires unable to be removed. Cost is for investigation and replacement of new conduit.	\$14,224.07
	TOTAL	\$43,915.87

INCREASES

TOTAL AT AGREED PRICES OR FORCE ACCOUNT: \$43,915.87

DECREASES

Contract Change Order No. 7
Date 08/26/2021

Project No. 10689

Acct. No. 10689.1880.605

(2) Estimate of increases and/or decreases in contract items at contract unit prices:

INCREASES

Item	Description	Quantity	Unit Price	Total
------	-------------	----------	------------	-------

TOTAL INCREASES:

DECREASES

Item	Description	Quantity	Unit Price	Total
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TOTAL DECREASES

TOTAL NET DECREASE IN CONTRACT ITEMS AT CONTRACT UNIT PRICES

TOTAL COST OF THIS CHANGE ORDER \$43,915.87

INCREASE

DECREASE

It is agreed 0 working days extension of time will be allowed by reason of this change.

Recommended by

Departmental Approval

Mercedes Acevedo, E.I.T
Assistant Engineer

Joe McDermott, P.E
Director of Engineering and External Affairs

ACCEPTED:

APPROVED:

Pacific Hydrotech Inc.

Las Virgenes Municipal Water District

By: _____

By: _____
David W. Pedersen, General Manager

Date: _____

Date: _____

Note: Attention is called to the sections of the Special Provisions and Standard Provisions on EXTRA, ADDITIONAL OR OMITTED WORK.

- THIS CHANGE ORDER IS NOT EFFECTIVE UNTIL APPROVED BY OWNER
- IF ACCEPTABLE TO THE CONTRACTOR, THIS CHANGE ORDER IS EFFECTIVE IMMEDIATELY







December 21, 2021 LVMWD Regular Board Meeting

TO: Board of Directors

FROM: Engineering and External Affairs

Subject : Kimberly Pressure Reducing Station No. 45 Rehabilitation Project: CEQA Determination and Call for Bids

SUMMARY:

The Kimberly Pressure Reducing Station No. 45 Rehabilitation Project consists of removing and replacing the pressure reducing valves, pressure relief valve and fittings for an underground pressure reducing station and moving the equipment above ground into the adjacent pump station. The equipment for the station has reached the end of its useful life and requires replacement. Staff recommends authorizing a Call for Bids for the project.

RECOMMENDATION(S):

Find that the work is exempt from the provisions of the California Environmental Quality Act and authorize a Call for Bids for the Kimberly Pressure Reducing Station No. 45 Rehabilitation Project.

FISCAL IMPACT:

No

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

There is no financial impact associated with the issuance of a Call for Bids.

DISCUSSION:

The Kimberly Pressure Reducing Station No. 45 is located at the intersection of Fountainwood Street and Kimberly Drive in the City of Agoura Hills. The facility is located on the same site as the Kimberly Pump Station and reduces the pressure from 208 psi to 110 psi. The pressure reducing station is currently housed in an underground vault with two pressure reducing valves (3-inch and 6-inch), together with a 4-inch pressure relief valve to protect the facility in the event of a pressure surge.

The pressure reducing station requires rehabilitation due to the age and deteriorated condition of the equipment. The station will be relocated above ground to enhance access for future maintenance, which will improve safety for staff. Relocating the station will also reduce long-term costs to the District by extending the useful life of the equipment as below-ground stations are prone to corrosion and other issues due to moisture and lack of ventilation.

The rehabilitation work will consist of replacing the pressure reducing station and piping to an existing 8-inch gate valve on the downstream side and an existing 8-inch tee on the upstream side. The pressure reducing station will be designed above-ground and below the height of the block wall to prevent line of sight from the street. A new 8-inch gate valve will be installed on the upstream side of the station. The new pressure reducing station will consist of a 4-inch and 6-inch CLA-VAL pressure reducing valves with a 4-inch angle pressure relief valve. The design of the station also includes a bypass line for construction, valves, pipe material and fittings, and pipe supports. The design work was completed by Cannon Corporation, and the project is ready to be advertised for construction bids.

The work is categorically exempt from the provisions of the California Environmental Quality Act (CEQA), pursuant to Section 15301(a) of the CEQA Guidelines for minor alternations of existing facilities with negligible expansion of existing use. Attached for reference is a Notice of Exemption that will be filed upon Board approval.

The proposed bid schedule is as follows:

Call for Bids	December 21, 2021
1st Advertisement	December 22, 2021
2nd Advertisement	December 29 2021
Pre-Bid Meeting	January 8, 2022
Bid Opening	January 25, 2022
Award of Contract	February 14, 2022

Staff recommends the Board find the work to be categorically exempt from the provisions of the California Environmental Quality Act (CEQA), pursuant to Section 15301(a) of the CEQA Guidelines, and authorize a Call for Bids.

GOALS:

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

This project will maintain the Kimberly pump station helping to ensure reliable and continued service of this facility.

Prepared by: Oliver Slosser, P.E., Engineering Program Manager

ATTACHMENTS:

Notice of Exception

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044

County Clerk
County of: _____

From: (Public Agency): _____

(Address)

Project Title: _____

Project Applicant: _____

Project Location - Specific:

Project Location - City: _____ Project Location - County: _____

Description of Nature, Purpose and Beneficiaries of Project:

Name of Public Agency Approving Project: _____

Name of Person or Agency Carrying Out Project: _____

Exempt Status: **(check one):**

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: _____
- Statutory Exemptions. State code number: _____

Reasons why project is exempt:

Lead Agency
Contact Person: _____ Area Code/Telephone/Extension: _____

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: _____ Date: _____ Title: _____

Signed by Lead Agency Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: _____