



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

OFFICERS

President  
**Jay Lewitt**  
Director, Division 5  
MWD Representative

Vice President  
**Leonard E. Polan**  
Director, Division 4

Secretary  
**Gary Burns**  
Director, Division 3

Treasurer  
**Andy Coradeschi**  
Director, Division 2

**Charles P. Caspary**  
Director, Division 1

**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

The public may join this meeting virtually or attend in person. Teleconference participants will be muted until recognized at the appropriate time by the Board President. To join via teleconference, please use the following Webinar ID:

<https://us06web.zoom.us/j/89752976295>

To join by telephone, please dial (660) 900-6833 or (346) 248-7799 and enter Webinar ID: 897 5297 6295

The public can also access and request to speak at meetings live on-line, with audio and limited video, at [www.lvmwd.com/livestream](http://www.lvmwd.com/livestream).

Call and Notice of Special Meeting of the Board of  
Directors of Las Virgenes Municipal Water District

A Special Meeting of the Board of Directors of Las Virgenes Municipal Water District is hereby called and notice of said Special Meeting is hereby given for **9:00 a.m. on Wednesday, November 13, 2024**, at Las Virgenes Municipal Water District, 4232 Las Virgenes Road, Calabasas, CA 91302, to consider the following:

1. Call to Order and Roll Call
2. Public Comments
3. Special Meeting of November 13, 2024 (Agenda attached)
4. Adjourn

By Order of the Board of Directors  
JAY LEWITT, President

  
\_\_\_\_\_  
Josie Guzman, MMC  
Deputy Secretary of the Board

c: Each Director  
Dated: November 6, 2024



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

**Pursuant to Government Code Section 54953(b), Director Gary Burns will be participating via teleconference from 14159 Dickens Street, Sherman Oaks, CA 91423, and Director Len Polan will be participating via teleconference from 31755 Bedfordhurst Court, Westlake Village, CA 91361**

**AGENDA**  
**LVMWD BOARD OF DIRECTORS - SPECIAL MEETING**  
**WEDNESDAY, NOVEMBER 13, 2024 – 9:00 AM**

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**PUBLIC PARTICIPATION:** The public may join this meeting virtually or attend in person in the Board Room. Teleconference participants will be muted until recognized at the appropriate time by the Board President. To join via teleconference, please use the following Webinar ID:

Webinar ID: <https://us06web.zoom.us/j/89752976295>

To join by telephone, please dial (669) 900-6833 or (346) 248-7799 and enter Webinar ID:  
897 5297 6295

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; or inform the Executive Assistant/Clerk of the Board if attending in person.

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](http://www.lvmwd.com/livestream). To ensure distribution 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 Assistance/Clerk of the Board, at (818) 251-2123 or [jguzman@lvmwd.com](mailto: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 the implementation thereof. Any person who requires a disability-related modification or accommodation, to attend or participate in this meeting, including auxiliary aids or services, may request such reasonable modification or accommodation by contacting the Executive Assistant/Clerk of the Board by telephone at (818) 251-2123 or via email to [jguzman@lvmwd.com](mailto:jguzman@lvmwd.com) at least 48 hours prior to the 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 agenda 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.

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## **PLEDGE OF ALLEGIANCE**

1. **CALL TO ORDER AND ROLL CALL**
2. **APPROVAL OF AGENDA**
3. **PUBLIC COMMENTS**

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

#### 4. **CONSENT CALENDAR**

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

4.A **List of Demands: November 13, 2024 (Pg. 7)**

Receive and file.

4.B **Minutes: Special Meeting of October 29, 2024 (Pg. 55)**

Approve.

4.C **Directors' Per Diem: October 2024 (Pg. 64)**

Ratify.

4.D **Monthly Cash and Investment Report: September 2024 (Pg. 70)**

Receive and file the Monthly Cash and Investment Report for September 2024.

4.E **Statement of Revenues, Expenses and Changes in Net Position: September 2024 (Pg. 87)**

Receive and file the Statement of Revenues, Expenses and Changes in Net Position for the period ending on September 30, 2024; adopt the updated Capital Improvement Program Budget for Fiscal Year 2024-25; and confirm the previously approved rate adjustments for potable water, recycled water and sanitation services, effective on January 1, 2025.

4.F **Resolution of Intent for Continuation of Potable Water Standby Charge (Pg. 116)**

Pass, approve and adopt proposed Resolution No. 2642, initiating proceedings for continuation of the Standby Charge pursuant to the Municipal Water District Law of 1911; ordering notification for those properties that changed ownership since the last Standby Charge assessment; ordering publication of a Notice of Public Hearing in a newspaper of general circulation once a week for a two-week period; and setting a public hearing on the matter for 9:00 a.m. on January 21, 2025.

#### **RESOLUTION NO. 2642**

#### **A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT INITIATING PROCEEDINGS FOR THE CONTINUATION OF THE WATER AVAILABILITY OR STANDBY CHARGE FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2025**

(Reference is hereby made to Resolution No. 2642 on file in the District's Resolution Book and by this reference the same is incorporated herein.)

4.G **Fiscal Year 2025-26 Proposed Sanitation Rate for Consolidated Sewer Maintenance District: Topanga Tax Zone (Pg. 120)**

Approve a monthly billing rate of \$65.50 per Equivalent Residential Unit for the Consolidated Sewer Maintenance District, Topanga Tax Zone, for Fiscal Year 2025-26.

- 4.H **Update to Las Virgenes Municipal Water District Code: Miscellaneous User Fees (Pg. 125)**  
Pass, approve and adopt proposed Resolution No. 2643, updating miscellaneous user fees, effective on January 1, 2025.

**RESOLUTION NO. 2643**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT AMENDING RESOLUTION NO. 2468 (ADMINISTRATIVE CODE) AS IT RELATES TO FEES**

(Reference is hereby made to Resolution No. 2643 on file in the District's Resolution Book, and by this reference the same is incorporated herein.)

- 4.I **Approval of Memorandum of Understanding with SEIU General and Office Units: November 9, 2024 to December 31, 2027 (Pg. 136)**  
Authorize the General Manager to execute the proposed Memorandum of Understanding with the Service Employees International Union General and Office Units for a term of November 9, 2024, through December 31, 2027.
- 4.J **Service Agreement for Leak Detection: Contract Amendment No. 1 (Pg. 222)**  
Authorize the General Manager to execute Contract Amendment No. 1 to the agreement with Utilis Inc. (dba ASTERRA), in the amount of \$10,500, for field validation of satellite imagery and leak detection training.
- 4.K **Jed Smith Tank No. 1 and Calabasas Tank Rehabilitation Project: CEQA Determination and Call for Bids (Pg. 227)**  
Find the work to be exempt from the provisions of the California Environmental Quality Act and authorize the issuance of a call for bids for the Jed Smith Tank No. 1 and Calabasas Tank Rehabilitation Project.
- 4.L **Water Main Break at 5745 Parkmor Road: Continuation of Emergency Declaration (Pg. 234)**  
Approve the continuation of an emergency declaration due to a 12-inch water main break at 5745 Parkmor Road in the City of Calabasas.

5. **ILLUSTRATIVE AND/OR VERBAL PRESENTATION AGENDA ITEMS**

- 5.A **Proclamation Recognizing Director Charles Caspary for 24 Years of Service**
- 5.B **MWD Representative Report**
- 5.C **Legislative and Regulatory Updates**
- 5.D **"Future of Water" Video 2.0**

6. **TREASURER**

7. **FINANCE AND ADMINISTRATION**

- 7.A **Fiscal Year 2023-24 Annual Comprehensive Financial Report (Pg. 238)**  
Receive and file the Fiscal Year 2023-24 Annual Comprehensive Financial Report.
- 7.B **2025 Financial Analysis and Rate Study: Policy Principles (Pg. 353)**  
Review and provide feedback on proposed policy principles for the 2025 Financial Analysis and Rate Study.
- 7.C **Update to LVMWD Code Pertaining to Board Compensation (Pg. 360)**  
Conduct a public hearing, and introduce and call for proposed Ordinance No. 288 to be given first reading by title only, amending Section 2-2.206 of the Las Virgenes Municipal Water District Code to reflect updates to Board compensation.

**ORDINANCE NO. 288**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE LAS VIRGENES MUNICIPAL WATER DISTRICT RELATING TO DIRECTORS' COMPENSATION**

(Reference is hereby made to Ordinance No. 288 on file in the District's Ordinance Book and by this reference the same is incorporated herein.)

8. **NON-ACTION ITEMS**

- A. *Organization Reports*
- B. *Director's Reports on Outside Meetings*
- C. *General Manager's Reports*
  - (a) *General Business*
  - (b) *Follow-up Items*
- D. *Director's Comments*

9. **FUTURE AGENDA ITEMS**

10. **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*

11. **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: ANDY CORADESCHI, TREASURER

Payments for Board Meeting of : November 13, 2024

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

Check Nos. 110927-110984; ACH/ACI Nos. 353; 357-364 were issued in the total amount of:

\$ 2,146,314.70

**Payments through direct disbursements as follows:**

10/22/2024 Direct Disbursement payment number 25073-25081:

\$ 2,003.93

**Payments through wire transfers as follows:**

10/22/2024 Wire #348 - CA State Treasurer BOE Use-Tax Payment for the month of September 2024

\$ 18,887.00

10/22/2024 Wire #346 - Key Government Debt Interest/Principal Payment

\$ 1,072,156.25

\$ 1,091,043.25

**Total Payments**

\$ 3,239,361.88

(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/ACH/ACI LISTING FOR BOARD MEETING  
11/13/2024**

Company Name	Company No.	Check No. 110927-110983; 353; 357-364 10/22/24	Check No. 110984 10/22/24	Total
		Amount	Amount	
Potable Water Operations	101	87,188.71		87,188.71
Recycled Water Operations	102			-
Sanitation Operations	130	2,529.72		2,529.72
Potable Water Construction	201	220,000.00		220,000.00
Water Conservation Construction	203			-
Sanitation Construction	230			-
Potable Water Replacement	301	42,053.75		42,053.75
Recycled Water Replacement	302			-
Sanitation Replacement	330			-
Internal Service	701	111,100.28	67.00	111,167.28
JPA Operations	751	286,760.11		286,760.11
JPA Construction	752			-
JPA Replacement	754	1,416,366.88		1,416,366.88
	<b>Total Printed</b>	<b>2,165,999.45</b>	<b>67.00</b>	<b>2,166,066.45</b>
<b>Voided Checks/payment stopped:</b>				
CK#110842	701	(7,499.25)		(7,499.25)
CK#110598	701	(10,432.50)		(10,432.50)
CK#110863	701	(1,820.00)		(1,820.00)
				-
				-
				-
	<b>Total Voids</b>	<b>(19,751.75)</b>	<b>-</b>	<b>(19,751.75)</b>
	<b>Net Total</b>	<b>2,146,247.70</b>	<b>67.00</b>	<b>2,146,314.70</b>

**DIRECT DISBURSEMENTS LISTING FOR BOARD MEETING  
11/13/2024**

		<b>Direct Disb. No. 25073-25081 10/22/24</b>	
Company Name	Company No.	Amount	Total
Potable Water Operations	101	754.99	754.99
Recycled Water Operations	102		-
Sanitation Operations	130		-
Potable Water Construction	201		-
Water Conservation Construction	203		-
Sanitation Construction	230		-
Potable Water Replacement	301		-
Recycled Water Replacement	302		-
Sanitation Replacement	330		-
Internal Service	701	1,176.38	1,176.38
JPA Operations	751	72.56	72.56
JPA Construction	752		-
JPA Replacement	754		-
	<b>Total Printed</b>	<b>2,003.93</b>	<b>2,003.93</b>
<b>Voided Direct Disbursements:</b>			
		-	-
		-	-
	<b>Total Voids</b>	<b>-</b>	<b>-</b>
	<b>Totals</b>	<b>2,003.93</b>	<b>2,003.93</b>

**WIRE LISTING FOR BOARD MEETING  
11/13/2024**

Company Name	Company No.	Wire No. 346 10/22/24 Amount	Wire No. 348 10/22/24 Amount	Total
Potable Water Operations	101			-
Recycled Water Operations	102			-
Sanitation Operations	130		444.98	444.98
Potable Water Construction	201			-
Water Conservation Construction	203			-
Sanitation Construction	230			-
Potable Water Replacement	301	1,072,156.25		1,072,156.25
Recycled Water Replacement	302			-
Sanitation Replacement	330			-
Internal Service	701		1.05	1.05
JPA Operations	751		18,440.97	18,440.97
JPA Construction	752			-
JPA Replacement	754			-
	<b>Total Printed</b>	<b>1,072,156.25</b>	<b>18,887.00</b>	<b>1,091,043.25</b>
<b>Voided Wires:</b>		-	-	-
	<b>Total Voids</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Totals</b>	<b>1,072,156.25</b>	<b>18,887.00</b>	<b>1,091,043.25</b>

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	INV DATE	PO	CHECK RUN	NET
353	10/22/2024	PRTD	2814 MCMaster-CARR SUPPLY CO	33952168	09/26/2024		102224	128.92
				128.92 751820 551000	ELECTRICAL SUPPLIES Supplies/Material			
			Invoice: 34544289	34544289	10/08/2024		102224	576.57
				576.57 751820 551000	FLOWMETER Supplies/Material			
			Invoice: 34080812	34080812	09/30/2024		102224	60.13
				60.13 701001 551000	ADAPTER Supplies/Material			
					CHECK		353 TOTAL:	765.62
357	10/22/2024	EFT	30314 ALLIANCE SOURCE TESTING LLC	INV451074	09/30/2024		102224	1,320.00
				1,320.00 751820 571520	SEPTEMBER 2024 SAMPLING Other Laboratory Serv			
					CHECK		357 TOTAL:	1,320.00
358	10/22/2024	EFT	9067 AUSTIN-MAC, INC.	33129A	07/12/2024	2240018	102224	127,876.00
				127,876.00 751820 551000	RE-ISSUE - CONVEYOR SCREW NO. 2 Supplies/Material			
					CHECK		358 TOTAL:	127,876.00
359	10/22/2024	EFT	9884 DICALITE MINERALS CORP.	461431	10/07/2024		102224	12,270.88
				12,270.88 101600 541000	42 BAGS DICALITE Supplies/Material			
					CHECK		359 TOTAL:	12,270.88
360	10/22/2024	EFT	20856 INTERNATIONAL PRINTING & TYPESETT	23416	09/16/2024		102224	191.63
				191.63 101900 660400	IRRIGATION CARDS Public Education Programs			
					CHECK		360 TOTAL:	191.63
361	10/22/2024	EFT	2902 QUINN POWER SYSTEM	WON10023198	09/17/2024		102224	8,000.91
				8,000.91 751810 551500	REPAIR TAPIA #2 Outside Services			
					CHECK		361 TOTAL:	8,000.91



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	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC				
				101.50 751810 551500				
				57.75 101100 551500				
				39.50 101100 551500				
				335.50 101600 551500				
							CHECK 110929 TOTAL:	1,178.50
110930	10/22/2024	PRTD	30083 AQUATIC GARDENS LLC	14309	09/28/2024		102224	292.85
			Invoice: 14309				POND MAINT SEPTEMBER 2024	
				292.85 701001 551500			Outside Services	
							CHECK 110930 TOTAL:	292.85
110931	10/22/2024	PRTD	20695 AT&T A/C -0051	00515552/100524	10/05/2024		102224	3,115.42
			Invoice: 00515552/100524				SRV 9/5-10/5/24 ACT#960 350-0051 555 2	
				148.35 101600 540520			Telephone	
				148.35 130100 540520			Telephone	
				1,038.45 751810 540520			Telephone	
				296.70 701002 540520			Telephone	
				296.70 751820 540520			Telephone	
				148.35 101107 540520			Telephone	
				148.35 101107 540520			Telephone	
				148.35 101104 540520			Telephone	
				148.35 101108 540520			Telephone	
				148.35 101117 540520			Telephone	
				148.42 101110 540520			Telephone	
				148.35 101121 540520			Telephone	
				148.35 101123 540520			Telephone	
							CHECK 110931 TOTAL:	3,115.42
110932	10/22/2024	PRTD	2869 AT&T	46399044/091424	09/14/2024		102224	217.91
			Invoice: 46399044/091424				SVCS 9/14-10/13/24 ACT#818 880-4639 904 4	
				217.91 701001 540520			Telephone	
			AT&T	90545245/100524	10/05/2024		102224	245.08
			Invoice: 90545245/100524				SVCS 10/5-11/4/24 ACT#818 773-9054 524 5	
				245.08 101122 540520			Telephone	
			AT&T	20438014/100724	10/07/2024		102224	387.71
			Invoice: 20438014/100724				SVCS 10/7-11/6/24 ACT#331 266-2043 801 4	
				387.71 101100 540520			Telephone	
			AT&T	20453450/100724	10/07/2024		102224	191.92
			Invoice: 20453450/100724				SVCS 10/7-11/6/24 ACT#331 266-2045 345 0	
				191.92 101100 540520			Telephone	
			AT&T	01230713/100724	10/07/2024		102224	64.10
			Invoice: 01230713/100724				SVCS 10/7-11/6/24 ACT#332 841-0123 071 3	

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	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC				
				64.10 101300 540520	Telephone			
Invoice: 01246420/100724		AT&T		01246420/100724	10/07/2024		102224	33.01
				33.01 101207 540520	SVCS 10/7-11/6/24	ACT#332	841-0124 642 0	
					Telephone			
					CHECK	110932	TOTAL:	1,139.73
110933	10/22/2024	PRTD	16253 AT&T MOBILITY	287319785901X081024	08/02/2024		102224	1,404.31
			Invoice: 287319785901X081024		MOBILITY FOUNDATION	7/3-8/2/24	ACCT#287319785901	
				45.05 701331 540520	Telephone			
				40.24 751810 540520	Telephone			
				165.77 701350 540520	Telephone			
				85.29 701321 540520	Telephone			
				80.48 701410 540520	Telephone			
				221.63 701331 540520	Telephone			
				450.50 701221 540520	Telephone			
				45.05 701326 540520	Telephone			
				90.10 701322 540520	Telephone			
				45.05 701440 540520	Telephone			
				45.05 701226 540520	Telephone			
				45.05 751820 540520	Telephone			
				45.05 701122 540520	Telephone			
					CHECK	110933	TOTAL:	1,404.31
110934	10/22/2024	PRTD	5625 ASSOC. OF WATER AGENCIES OF VENTU 06-15896		09/25/2024		102224	400.00
			Invoice: 06-15896		8 REG CCWUC OPERATOR BBQ	9/25/24		
				100.00 701321 683000	Training & Professional Devel			
				300.00 701322 683000	Training & Professional Devel			
					CHECK	110934	TOTAL:	400.00
110935	10/22/2024	PRTD	21392 OFFICE SOLUTIONS BUSINESS PRODUCT I-02254403		09/18/2024		102224	20,828.51
			Invoice: I-02254403		TAPIA LAMINATE FLOORING			
				20,828.51 751810 551500	Outside Services			
					CHECK	110935	TOTAL:	20,828.51
110936	10/22/2024	PRTD	5610 CALIFORNIA MUNICIPAL STATISTICS, 24092706		09/27/2024		102224	550.00
			Invoice: 24092706		DIRECT & OVERLAPPING DEBT STATEMENT	6/30/24		
				550.00 701440 651600	Other Professional Serv			
					CHECK	110936	TOTAL:	550.00

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	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
110937	10/22/2024	PRTD	19099 CALIFORNIA RECYCLES, INC	11929	09/27/2024		102224	297.50
			Invoice: 11929				E-WASTE & BATTERY PICK-UP 8/29/24	
				125.00 701410	620000		Forms, Supplies And Postage	
				172.50 701410	620000		Forms, Supplies And Postage	
							CHECK 110937 TOTAL:	297.50
110938	10/22/2024	PRTD	30122 CALLEGUAS MUNICIPAL WATER DISTRIC	CIP10556/090924	09/09/2024		102224	220,000.00
			Invoice: CIP10556/090924				DEPOSIT FOR PROJ NO. 536 SALINITY MGMT SRVC CONCTN	
				220,000.00 201440	900000		Capital Asset Expenses	
							CHECK 110938 TOTAL:	220,000.00
110939	10/22/2024	PRTD	2554 COASTLINE EQUIPMENT	1157057	08/09/2024		102224	788.44
			Invoice: 1157057				REPAR CONSTRUCTION EQUIP	
				788.44 701325	551500		Outside Services	
			COASTLINE EQUIPMENT	1157055	08/09/2024		102224	613.91
			Invoice: 1157055				REPAIR CONSTRUCTION EQUIP	
				613.91 701325	551500		Outside Services	
							CHECK 110939 TOTAL:	1,402.35
110940	10/22/2024	PRTD	2601 DELL COMPUTER CORP.	10773842044	09/26/2024		102224	888.27
			Invoice: 10773842044				I.S. SUPPLIES	
				888.27 701420	543000		Capital Outlay	
							CHECK 110940 TOTAL:	888.27
110941	10/22/2024	PRTD	11330 DIAL SECURITY	478507	09/12/2024		102224	325.00
			Invoice: 478507				SERVICE CALL 8/6/24	
				325.00 751820	551500		Outside Services	
			DIAL SECURITY	479579	10/01/2024		102224	1,258.22
			Invoice: 479579				OCTOBER 2024 MONTHLY SVCS	
				15.90 751820	551800		Building Maintenance	
				37.10 751820	551800		Building Maintenance	
				37.10 751830	551500		Outside Services	
				37.10 101600	551800		Building Maintenance	
				132.50 101600	551800		Building Maintenance	
				74.41 701001	551500		Outside Services	
				81.41 701001	551500		Outside Services	
				376.30 701001	551500		Outside Services	
				120.84 701002	551500		Outside Services	
				58.30 751750	551500		Outside Services	
				287.26 751810	551800		Building 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	INV DATE	PO	CHECK RUN	NET	
<b>INVOICE DTL DESC</b>									
							CHECK	110941 TOTAL:	1,583.22
110942	10/22/2024	PRTD	7257 DIRECTV, INC.	013810616X241006	10/06/2024		102224	14.25	
Invoice: 013810616X241006									
				14.25 101600	551500		TV ACCESS FEE 10/5-11/4/24 Outside Services		
			DIRECTV, INC.	015016309X241011	10/11/2024		102224	22.25	
Invoice: 015016309X241011									
				22.25 701001	551500		TV ACCESS FEE 10/10-11/9/24 Outside Services		
			DIRECTV, INC.	017818825X241013	10/13/2024		102224	14.25	
Invoice: 017818825X241013									
				14.25 751820	551500		TV ACCESS FEE 10/12-11/11/24 Outside Services		
			DIRECTV, INC.	017819005X241016	10/16/2024		102224	16.00	
Invoice: 017819005X241016									
				16.00 751810	551500		TV ACCESS FEE 10/15-11/14/24 Outside Services		
							CHECK	110942 TOTAL:	66.75
110943	10/22/2024	PRTD	19025 EMPIRE SAFETY & SUPPLY	0125383-IN	10/03/2024	2250024	102224	371.60	
Invoice: 0125383-IN									
				371.60 701	132000		HYDRANT BAGS Storeroom & Truck Inventory		
							CHECK	110943 TOTAL:	371.60
110944	10/22/2024	PRTD	2660 FISHER SCIENTIFIC	5539458	09/20/2024		102224	1,518.59	
Invoice: 5539458									
				1,518.59 751820	541000		DE TUBE Supplies/Material		
							CHECK	110944 TOTAL:	1,518.59
110945	10/22/2024	PRTD	2700 GRAFFITI PREVENTION SYSTEMS	8270	09/19/2024		102224	600.00	
Invoice: 8270									
				600.00 751200	551500		GRAFFITI REMOVAL CORDILLERA TANK Outside Services		
			GRAFFITI PREVENTION SYSTEMS	8269	08/21/2024		102224	650.00	
Invoice: 8269									
				650.00 101200	551500		GRAFFITI REMOVAL LV Outside Services		
							CHECK	110945 TOTAL:	1,250.00
110946	10/22/2024	PRTD	2701 GRAINGER	9253633656	09/18/2024		102224	16.01	
Invoice: 9253633656									
				16.01 701325	551000		INSTANT ADHESIVE Supplies/Material		
			GRAINGER	9252553947	09/17/2024		102224	143.37	



## 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	INV DATE	PO	CHECK RUN	NET
<b>INVOICE DTL DESC</b>								
							CHECK 110950 TOTAL:	4,991.94
110951	10/22/2024	PRTD	2547 LOS ANGELES COUNTY SANITATION DIS	48892/093024	09/30/2024		102224	769.83
			Invoice: 48892/093024				TAPIA GRIT HAULING SEPTEMBER 2024 Outside Services	
				769.83 751810 541500			CHECK 110951 TOTAL:	769.83
110952	10/22/2024	PRTD	2611 LA DWP	0176980000/101124	10/11/2024		102224	51.17
			Invoice: 0176980000/101124				RECTIFIER 9/12-10/11/24 Energy	
				51.17 101700 540510				
			LA DWP	5038501000/101524	10/15/2024		102224	45.48
			Invoice: 5038501000/101524				RECTIFIER 9/13-10/15/24 Energy	
				45.48 101700 540510				
			LA DWP	8756980000/101524	10/15/2024		102224	11,785.21
			Invoice: 8756980000/101524				TWIN LAKES P/S 9/12-10/11/24 Energy	
				11,785.21 101106 540510			CHECK 110952 TOTAL:	11,881.86
110953	10/22/2024	PRTD	16244 LIBERTY PROCESS EQUIPMENT, INC.	0104583-IN	09/25/2024	2250045	102224	16,912.14
			Invoice: 0104583-IN				MOYNO PUMP PARTS Supplies/Material	
				16,912.14 751820 551000			CHECK 110953 TOTAL:	16,912.14
110954	10/22/2024	PRTD	2793 LISTER RENTS INC	170308.1.2	09/19/2024		102224	285.83
			Invoice: 170308.1.2				CONCRETE MIXER RENTAL & SLURRY Supplies/Material	
				285.83 101700 551000			CHECK 110954 TOTAL:	285.83
110955	10/22/2024	PRTD	20973 MERRIMAC ENERGY GROUP	2233517A	08/22/2024		102224	26,613.42
			Invoice: 2233517A				RE-ISSUE - 7,424 GAL UNLEADED FUEL Fuel	
				26,613.42 701325 551010			CHECK 110955 TOTAL:	26,613.42
110956	10/22/2024	PRTD	30743 MLADEN BUNTICH CONSTRUCTION CO.,	10803/PMT#7	10/08/2024		102224	275,491.53
			Invoice: 10803/PMT#7				MALIBOU LAKE SPHN RPLCMNT 8/26-9/26/24 Capital Asset Expenses	
				275,491.53 754440 900000				

## 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	INV DATE	PO	CHECK RUN	NET
<b>INVOICE DTL DESC</b>								
							CHECK 110956 TOTAL:	275,491.53
110957	10/22/2024	PRTD	2839 MOTION INDUSTRIES, INC.	CA22-00763164	09/24/2024		102224	2,105.62
			Invoice: CA22-00763164					
			2,105.62	101600	551000		ELECTRICAL SUPPLIES Supplies/Material	
							CHECK 110957 TOTAL:	2,105.62
110958	10/22/2024	PRTD	30857 DOCUMENT SYSTEMS	IN4408710	09/27/2024		102224	229.15
			Invoice: IN4408710					
			229.15	701420	621500		CANNON OVRG 8/24-9/23/24 System Support and Maintenance	
							CHECK 110958 TOTAL:	229.15
110959	10/22/2024	PRTD	2846 NATIONAL PLANT SERVICES INC	020641	09/10/2024		102224	19,200.00
			Invoice: 020641					
			19,200.00	751820	551500		CLEAN WET WELL - RLV 8/12-8/13/24 Outside Services	
							CHECK 110959 TOTAL:	19,200.00
110960	10/22/2024	PRTD	30537 OSTIS INC	62948	09/01/2024		102224	3,095.00
			Invoice: 62948					
			3,095.00	701430	680000		RESPIRATORY FIT TESTING 9/25/24 Safety	
							CHECK 110960 TOTAL:	3,095.00
110961	10/22/2024	PRTD	15824 OUTBACK FOOTWEAR	61566	09/28/2024		102224	268.11
			Invoice: 61566					
			268.11	701222	623000		SAFETY FOOTWARE T. RAINVILLE Safety Equipment	
			Invoice: 61527					
			268.11	701343	623000		SAFETY FOOTWARE A. BULLICER Safety Equip	
							CHECK 110961 TOTAL:	536.22
110962	10/22/2024	PRTD	30458 PIONEER AMERICAS, LLC 10728	900470387	09/24/2024		102224	10,546.94
			Invoice: 900470387					
			10,546.94	751810	541014		4,910 GAL SODIUM HYPOCHLORITE Sodium Hypochlorite	
			Invoice: 900471463					
			10,357.91	751810	541014		4,822 GAL SODIUM HYPOCHLORITE Sodium Hypochlorite	

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	INV DATE	PO	CHECK RUN	NET
<b>INVOICE DTL DESC</b>								
							CHECK 110962 TOTAL:	20,904.85
110963	10/22/2024	PRTD	30109 REALTECH INC	LVMWD-082024-01	09/25/2024		102224	617.54
			Invoice: LVMWD-082024-01				INTERFACE & DATA LOGGER	
				617.54 701326 572500			Genl Supplies/Small Tools	
							CHECK 110963 TOTAL:	617.54
110964	10/22/2024	PRTD	30843 RS AMERICAS, INC.	9019881420	09/23/2024		102224	60.32
			Invoice: 9019881420				AUXILIARY CONTACTS	
				60.32 751810 551000			Supplies/Material	
			Invoice: 9019927195				10/02/2024	
			RS AMERICAS, INC.	9019927195			SWITCH OPERATOR	747.51
				747.51 751820 551000			Supplies/Material	
							CHECK 110964 TOTAL:	807.83
110965	10/22/2024	PRTD	30117 SOUTHERN CALIFORNIA NEWS GROUP	0000601153	09/30/2024		102224	900.00
			Invoice: 0000601153				DIGITAL AD - SEPTEMBER 2024	
				900.00 751840 660400			Public Education Programs	
							CHECK 110965 TOTAL:	900.00
110966	10/22/2024	PRTD	2958 SOUTHERN CALIFORNIA GAS CO (M-bil	14241394924/100924	10/09/2024		102224	17.35
			Invoice: 14241394924/100924				WLK P/S 9/5-10/7/24 1 THERMS	
				17.35 101600 540530			Gas	
			Invoice: 06551212001/101424				10/14/2024	
			SOUTHERN CALIFORNIA GAS CO (M-bil	06551212001/101424			JBR P/S 8/29-10/1/24 3 THERMS	20.97
				20.97 101109 540530			Gas	
							CHECK 110966 TOTAL:	38.32
110967	10/22/2024	PRTD	20648 STANTEC CONSULTING SERVICES INC.	2291732	09/30/2024		102224	1,011.92
			Invoice: 2291732				FAMS SUBSCRIPTION 9/4-9/30/24	
				1,011.92 701420 621500			System Support and Maintenance	
							CHECK 110967 TOTAL:	1,011.92
110968	10/22/2024	PRTD	30534 TAIT ENVIRONMENTAL SERVICES, INC.	958541	07/25/2024		102224	4,480.00
			Invoice: 958541				SITE SERVICE 7/1 & 7/18/24	
				1,295.00 130100 551500			Outside Services	
				1,295.00 101100 551500			Outside Services	
				1,890.00 701325 551500			Outside 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	INV DATE	PO	CHECK RUN	NET
CHECK      110968 TOTAL:      4,480.00								
110969	10/22/2024	PRTD	21137 TESLA, INC.	34843919	10/02/2024		102224	15,146.95
			Invoice: 34843919				RW P/S SEPTEMBER 2024 SOLAR 144,256.640 KWH	
				7,573.47 751127 540510			Energy	
				7,573.48 751128 540510			Energy	
			Invoice: 34547810	34547810	09/03/2024		102224	19,453.56
			TESLA, INC.				RW P/S AUGUST 2024 SOLAR 185,272 KWH	
				9,726.78 751127 540510			Energy	
				9,726.78 751128 540510			Energy	
CHECK      110969 TOTAL:      34,600.51								
110970	10/22/2024	PRTD	20880 TPX COMMUNICATIONS	181712970-0	09/16/2024		102224	10,403.40
			Invoice: 181712970-0				INTERNET SRV 9/16-10/15/24	
				1,666.10 101300 540520			Telephone	
				543.17 130100 540520			Telephone	
				7,963.24 701420 540520			Telephone	
				140.80 101300 540520			Telephone	
				90.09 751820 540520			Telephone	
			Invoice: 182293326-0	182293326-0	10/16/2024		102224	10,403.91
			TPX COMMUNICATIONS				INTERNET SRV 10/16-11/15/24	
				1,666.18 101300 540520			Telephone	
				543.20 130100 540520			Telephone	
				7,963.63 701420 540520			Telephone	
				140.81 101300 540520			Telephone	
				90.09 751820 540520			Telephone	
CHECK      110970 TOTAL:      20,807.31								
110971	10/22/2024	PRTD	30067 TREEPEOPLE INC.	20241001	10/01/2024		102224	100.00
			Invoice: 20241001				SEPTEMBER 2024 NATIVE GARDEN KITS	
				100.00 101800 541500			Outside Services	
CHECK      110971 TOTAL:      100.00								
110972	10/22/2024	PRTD	30880 TRI-COUNTY OFFICE FURNITURE, INC.	200300	09/30/2024	2250011	102224	42,053.75
			Invoice: 200300				BOARD ROOM CHAIRS	
				42,053.75 301440 900000			Capital Asset Expenses	
CHECK      110972 TOTAL:      42,053.75								
110973	10/22/2024	PRTD	3006 UNDERGROUND SERVICE ALERT	920240423	10/01/2024		102224	429.95
			Invoice: 920240423				227 TICKETS SEPTEMBER 2024	
				429.95 101700 551500			Outside 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	INV DATE	PO	CHECK RUN	NET
<b>INVOICE DTL DESC</b>								
Invoice: 24-251009			UNDERGROUND SERVICE ALERT	24-251009	10/01/2024		102224	142.14
		142.14	101700	551500	DIG SAFE FEE SEPTEMBER 2024			
					Outside Services			
					CHECK	110973	TOTAL:	572.09
110974	10/22/2024	PRTD	8764 UNITED IMAGING	5561297	09/25/2024	2250052	102224	161.00
			Invoice: 5561297	161.00	101900	572500		
					TONER			
					Genl Supplies/Small Tools			
Invoice: 5560964			UNITED IMAGING	5560964	09/20/2024	2250050	102224	249.42
		249.42	101900	572500	TONER			
					Genl Supplies/Small Tools			
Invoice: 5560841			UNITED IMAGING	5560841	09/18/2024	2250048	102224	197.08
		197.08	101900	572500	TONER			
					Genl Supplies/Small Tools			
					CHECK	110974	TOTAL:	607.50
110975	10/22/2024	PRTD	2325 UNITED RENTALS, INC	236409999-001	09/23/2024		102224	5,289.88
			Invoice: 236409999-001	5,289.88	751820	551500		
					REPAIR RANCHO FORKLIFT #723			
					Outside Services			
					CHECK	110975	TOTAL:	5,289.88
110976	10/22/2024	PRTD	30536 UNIVAR SOLUTIONS INC.	52436288	09/23/2024		102224	9,859.26
			Invoice: 52436288	9,859.26	751810	541011		
					46,660 LBS SODIUM BISULFITE			
					Sodium Bisulfite			
					CHECK	110976	TOTAL:	9,859.26
110977	10/22/2024	PRTD	20935 US METRO GROUP, INC.	109187	09/30/2024		102224	14,712.82
			Invoice: 109187	7,043.42	701001	551500		
				3,042.59	701002	551500		
				232.79	101600	551800		
				1,555.63	751750	551800		
				1,697.61	751810	551800		
				1,140.78	751820	551800		
					JANITORIAL SRV SEPTEMBER 2024			
					Outside Services			
					Outside Services			
					Building Maintenance			
					Building Maintenance			
					Building Maintenance			
					Building Maintenance			
					CHECK	110977	TOTAL:	14,712.82
110978	10/22/2024	PRTD	30056 VERIZON WIRELESS	9972446097	08/26/2024		102224	576.15
			Invoice: 9972446097	576.15	701224	540520		
					WIRELESS SVC 8/27-9/26/24			
					Telephone			



A/P CASH DISBURSEMENTS JOURNAL

NUMBER OF CHECKS 66 \*\*\* CASH ACCOUNT TOTAL \*\*\* 2,165,999.45

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	58	1,951,181.07
TOTAL EFT'S	8	214,818.38

\*\*\* GRAND TOTAL \*\*\* 2,165,999.45

**A/P CASH DISBURSEMENTS JOURNAL**

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR	PER	JNL	SRC	ACCOUNT	JNL	DESC	REF 1	REF 2	REF 3	ACCOUNT	DESC	T	OB	DEBIT	CREDIT
			EFF	DATE						LINE	DESC				
2025	4	287													
APP	751-200000			10/22/2024	102224		102224				Accounts Payable			286,760.11	
											AP CASH DISBURSEMENTS JOURNAL				
APP	999-100100			10/22/2024	102224		102224				Cash-General				2,165,999.45
											AP CASH DISBURSEMENTS JOURNAL				
APP	701-200000			10/22/2024	102224		102224				Accounts Payable			111,100.28	
											AP CASH DISBURSEMENTS JOURNAL				
APP	101-200000			10/22/2024	102224		102224				Accounts Payable			87,188.71	
											AP CASH DISBURSEMENTS JOURNAL				
APP	754-200000			10/22/2024	102224		102224				Accounts Payable			1,416,366.88	
											AP CASH DISBURSEMENTS JOURNAL				
APP	130-200000			10/22/2024	102224		102224				Accounts Payable			2,529.72	
											AP CASH DISBURSEMENTS JOURNAL				
APP	201-200000			10/22/2024	102224		102224				Accounts Payable			220,000.00	
											AP CASH DISBURSEMENTS JOURNAL				
APP	301-200000			10/22/2024	102224		102224				Accounts Payable			42,053.75	
											AP CASH DISBURSEMENTS JOURNAL				
											GENERAL LEDGER TOTAL			2,165,999.45	2,165,999.45
APP	999-207510			10/22/2024	102224		102224				Due to/Due FromJPA Operations			286,760.11	
											Cash-General				286,760.11
APP	751-100100			10/22/2024	102224		102224				Due to/Due FromInternal Svcs			111,100.28	
											Cash-General				111,100.28
APP	999-207010			10/22/2024	102224		102224				Due to/Due Frm Potable Wtr Ops			87,188.71	
											Cash-General				87,188.71
APP	701-100100			10/22/2024	102224		102224				Due to/Due FromJPA Replacement			1,416,366.88	
											Cash-General				1,416,366.88
APP	999-207540			10/22/2024	102224		102224				Due to/Due FrmSanitation Ops			2,529.72	
											Cash-General				2,529.72
APP	754-100100			10/22/2024	102224		102224				Due to/Due FrmPotable Wtr Cnst			220,000.00	
											Cash-General				220,000.00
APP	999-201300			10/22/2024	102224		102224				Due to/Due FrmPotable Wtr Repl			42,053.75	
											Cash-General				42,053.75
APP	130-100100			10/22/2024	102224		102224								
APP	999-202010			10/22/2024	102224		102224								
APP	201-100100			10/22/2024	102224		102224								
APP	999-203010			10/22/2024	102224		102224								
APP	301-100100														

## 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				
	10/22/2024	102224	102224							
						SYSTEM GENERATED ENTRIES TOTAL		2,165,999.45	2,165,999.45	
						JOURNAL 2025/04/287 TOTAL		4,331,998.90	4,331,998.90	

**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	2025 4	287	10/22/2024	Cash-General Accounts Payable	87,188.71	87,188.71
FUND TOTAL					87,188.71	87,188.71
130 Sanitation Operations 130-100100 130-200000	2025 4	287	10/22/2024	Cash-General Accounts Payable	2,529.72	2,529.72
FUND TOTAL					2,529.72	2,529.72
201 Potable Water Construction 201-100100 201-200000	2025 4	287	10/22/2024	Cash-General Accounts Payable	220,000.00	220,000.00
FUND TOTAL					220,000.00	220,000.00
301 Potable wtr Replacement Fund 301-100100 301-200000	2025 4	287	10/22/2024	Cash-General Accounts Payable	42,053.75	42,053.75
FUND TOTAL					42,053.75	42,053.75
701 Internal Service Fund 701-100100 701-200000	2025 4	287	10/22/2024	Cash-General Accounts Payable	111,100.28	111,100.28
FUND TOTAL					111,100.28	111,100.28
751 JPA Operations 751-100100 751-200000	2025 4	287	10/22/2024	Cash-General Accounts Payable	286,760.11	286,760.11
FUND TOTAL					286,760.11	286,760.11
754 JPA Replacement 754-100100 754-200000	2025 4	287	10/22/2024	Cash-General Accounts Payable	1,416,366.88	1,416,366.88
FUND TOTAL					1,416,366.88	1,416,366.88
999 Pooled Cash 999-100100 999-201010 999-201300 999-202010 999-203010 999-207010	2025 4	287	10/22/2024	Cash-General Due to/Due Frm Potable Wtr Ops Due to/Due Frm Sanitation Ops Due to/Due Frm Potable wtr Cnst Due to/Due Frm Potable wtr Rep1 Due to/Due From Internal Svs	87,188.71 2,529.72 220,000.00 42,053.75 111,100.28	2,165,999.45

## A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

FUND	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
999-207510				Due to/Due FromJPA Operations	286,760.11	
999-207540				Due to/Due FromJPA Replacement	1,416,366.88	
				FUND TOTAL	2,165,999.45	2,165,999.45

**A/P CASH DISBURSEMENTS JOURNAL**  
 JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
101	Potable Water Operations		87,188.71
130	Sanitation Operations		2,529.72
201	Potable Water Construction		220,000.00
301	Potable Wtr Replacement Fund		42,053.75
701	Internal Service Fund		111,100.28
751	JPA Operations		286,760.11
754	JPA Replacement		1,416,366.88
999	Pooled Cash		
		2,165,999.45	
	TOTAL	2,165,999.45	2,165,999.45

\*\* END OF REPORT - Generated by Jessica Cortez \*\*

**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	INV DATE	PO	CHECK RUN	NET
				<b>INVOICE DTL DESC</b>				
110984	10/22/2024	PRTD	2798 LOS ANGELES COUNTY ASSESSOR	LAPARCEL/DATA24	10/09/2024		102224E	67.00
				Invoice: LAPARCEL/DATA24				
				67.00	701420	620000	PARCEL DATA MAP & LOCAL ROLL Forms, Supplies And Postage	
							CHECK 110984 TOTAL:	67.00
NUMBER OF CHECKS					1	*** CASH ACCOUNT TOTAL ***		67.00
				<b>TOTAL PRINTED CHECKS</b>		<b>COUNT</b>	<b>AMOUNT</b>	
						1	67.00	
							*** GRAND TOTAL ***	67.00

**A/P CASH DISBURSEMENTS JOURNAL**

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR	PER	JNL	SRC	ACCOUNT	JNL	DESC	REF 1	REF 2	REF 3	ACCOUNT	DESC	T	OB	DEBIT	CREDIT
			EFF	DATE						LINE	DESC				
2025	4	296													
APP	701-200000		10/22/2024	102224E		102224				Accounts Payable				67.00	
APP	999-100100		10/22/2024	102224E		102224				AP CASH DISBURSEMENTS JOURNAL					
										Cash-General					67.00
										AP CASH DISBURSEMENTS JOURNAL					
										GENERAL LEDGER TOTAL				67.00	67.00
APP	999-207010		10/22/2024	102224E		102224				Due to/Due FromInternal Svs				67.00	
APP	701-100100		10/22/2024	102224E		102224				Cash-General					67.00
										SYSTEM GENERATED ENTRIES TOTAL				67.00	67.00
										JOURNAL 2025/04/296				134.00	134.00
										TOTAL					

## 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	2025	4	296	10/22/2024			
	701-100100					Cash-General		67.00
	701-200000					Accounts Payable	67.00	
						FUND TOTAL	67.00	67.00
999	Pooled Cash	2025	4	296	10/22/2024			
	999-100100					Cash-General		67.00
	999-207010					Due to/Due From Internal Svs	67.00	
						FUND TOTAL	67.00	67.00

**A/P CASH DISBURSEMENTS JOURNAL**  
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
701 Internal Service Fund			67.00
999 Pooled Cash		67.00	
	TOTAL	67.00	67.00

\*\* END OF REPORT - Generated by Jessica Cortez \*\*

## 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	INV DATE	PO	CHECK RUN	NET
110842	10/01/2024	VOID	21634 WATERSMART SOFTWARE, INC	3610	08/29/2024			-7,499.25
	Invoice: 3610							
				-7,499.25	701220	622000	WATERSMART PLATFORM SETUP FEE Outside Services	
							CHECK 110842 TOTAL:	-7,499.25
				NUMBER OF CHECKS	1		*** CASH ACCOUNT TOTAL ***	-7,499.25
				TOTAL VOIDED CHECKS		COUNT	AMOUNT	
						1	7,499.25	
							*** GRAND TOTAL ***	-7,499.25

**A/P CASH DISBURSEMENTS JOURNAL**

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR PER	JNL				ACCOUNT DESC	T	OB	DEBIT	CREDIT
SRC	ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	LINE DESC		
2025	4	252							
APP 701-200000		10/18/2024	110842	101824			Accounts Payable		7,499.25
							AP CASH DISBURSEMENTS JOURNAL		
APP 999-100100		10/18/2024	110842	101824			Cash-General	7,499.25	
							AP CASH DISBURSEMENTS JOURNAL		
							GENERAL LEDGER TOTAL	7,499.25	7,499.25
APP 999-207010		10/18/2024	100124	101824			Due to/Due FromInternal Svs		7,499.25
APP 701-100100		10/18/2024	100124	101824			Cash-General	7,499.25	
							SYSTEM GENERATED ENTRIES TOTAL	7,499.25	7,499.25
							JOURNAL 2025/04/252 TOTAL	14,998.50	14,998.50

## 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	2025	4	252	10/18/2024			
	701-100100					Cash-General	7,499.25	
	701-200000					Accounts Payable		7,499.25
						FUND TOTAL	7,499.25	7,499.25
999	Pooled Cash	2025	4	252	10/18/2024			
	999-100100					Cash-General	7,499.25	
	999-207010					Due to/Due From Internal Svs		7,499.25
						FUND TOTAL	7,499.25	7,499.25

**A/P CASH DISBURSEMENTS JOURNAL**  
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
701	Internal Service Fund		7,499.25
999	Pooled Cash	7,499.25	
	TOTAL	7,499.25	7,499.25

\*\* END OF REPORT - Generated by Jessica Cortez \*\*

## 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	INV DATE	PO	CHECK RUN	NET
<b>INVOICE DTL DESC</b>								
110598	08/27/2024	VOID	30553 KEYSTONE STRATEGIC PLANNING, LLC	3164	08/12/2024			-10,432.50
	Invoice: 3164				CEQA INITIAL STUDY 7/1-7/31/24			
				-10,432.50	701	231500	Developer Deposits	
							CHECK 110598 TOTAL:	-10,432.50
110863	10/08/2024	VOID	30553 KEYSTONE STRATEGIC PLANNING, LLC	3193	09/19/2024			-1,820.00
	Invoice: 3193				CEQA INITIAL STUDY 8/6-8/21/24			
				-1,820.00	701	231500	Developer Deposits	
							CHECK 110863 TOTAL:	-1,820.00
				NUMBER OF CHECKS	2		*** CASH ACCOUNT TOTAL ***	-12,252.50
				TOTAL VOIDED CHECKS		COUNT	AMOUNT	
						2	12,252.50	
							*** GRAND TOTAL ***	-12,252.50

**A/P CASH DISBURSEMENTS JOURNAL**

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR	PER	JNL	SRC	ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T OB	DEBIT	CREDIT
2025	4	289	APP	701-200000	10/22/2024	110598	102224			Accounts Payable			12,252.50
										AP CASH DISBURSEMENTS JOURNAL		10,432.50	
			APP	999-100100	10/22/2024	110598	102224			Cash-General		1,820.00	
										AP CASH DISBURSEMENTS JOURNAL			
			APP	999-100100	10/22/2024	110863	102224			Cash-General			
										AP CASH DISBURSEMENTS JOURNAL			
										GENERAL LEDGER TOTAL		12,252.50	12,252.50
			APP	999-207010	10/22/2024	082724	102224			Due to/Due FromInternal Svs			12,252.50
										Cash-General		12,252.50	
			APP	701-100100	10/22/2024	082724	102224						
										SYSTEM GENERATED ENTRIES TOTAL		12,252.50	12,252.50
										JOURNAL 2025/04/289 TOTAL		24,505.00	24,505.00

## 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	2025	4	289	10/22/2024			
	701-100100					Cash-General	12,252.50	
	701-200000					Accounts Payable		12,252.50
						FUND TOTAL	12,252.50	12,252.50
999	Pooled Cash	2025	4	289	10/22/2024			
	999-100100					Cash-General	12,252.50	
	999-207010					Due to/Due From Internal Svs		12,252.50
						FUND TOTAL	12,252.50	12,252.50

**A/P CASH DISBURSEMENTS JOURNAL**  
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
701 Internal Service Fund			12,252.50
999 Pooled Cash		12,252.50	
	TOTAL	12,252.50	12,252.50

\*\* END OF REPORT - Generated by Jessica Cortez \*\*



## 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	INV DATE	PO	CHECK RUN	NET
<b>INVOICE DTL DESC</b>								
							CHECK 25080 TOTAL:	36.28
25081	10/22/2024	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	5174386	10/02/2024		102224A	36.28
			Invoice: 5174386		MORRSN P/S 8/22-9/23/24			
				36.28 751125 540540	Water			
							CHECK 25081 TOTAL:	36.28
				NUMBER OF CHECKS	9		*** CASH ACCOUNT TOTAL ***	2,003.93
				TOTAL MANUAL CHECKS		COUNT	AMOUNT	
						9	2,003.93	
							*** GRAND TOTAL ***	2,003.93

**A/P CASH DISBURSEMENTS JOURNAL**

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR PER	JNL	SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T OB	DEBIT	CREDIT
2025	4	283									
APP	101-200000	10/22/2024	102224A	102224				Accounts Payable AP CASH DISBURSEMENTS JOURNAL		754.99	
APP	999-100100	10/22/2024	102224A	102224				Cash-General AP CASH DISBURSEMENTS JOURNAL			2,003.93
APP	701-200000	10/22/2024	102224A	102224				Accounts Payable AP CASH DISBURSEMENTS JOURNAL		1,176.38	
APP	751-200000	10/22/2024	102224A	102224				Accounts Payable AP CASH DISBURSEMENTS JOURNAL		72.56	
GENERAL LEDGER TOTAL										2,003.93	2,003.93
APP	999-201010	10/22/2024	102224A	102224				Due to/Due Frm Potable wtr Ops		754.99	
APP	101-100100	10/22/2024	102224A	102224				Cash-General			754.99
APP	999-207010	10/22/2024	102224A	102224				Due to/Due FromInternal svcs		1,176.38	
APP	701-100100	10/22/2024	102224A	102224				Cash-General			1,176.38
APP	999-207510	10/22/2024	102224A	102224				Due to/Due FromJPA Operations		72.56	
APP	751-100100	10/22/2024	102224A	102224				Cash-General			72.56
SYSTEM GENERATED ENTRIES TOTAL										2,003.93	2,003.93
JOURNAL 2025/04/283 TOTAL										4,007.86	4,007.86

**A/P CASH DISBURSEMENTS JOURNAL**  
**JOURNAL ENTRIES TO BE CREATED**

FUND	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
101 Potable Water Operations	2025	4	283	10/22/2024			
101-100100					Cash-General		754.99
101-200000					Accounts Payable	754.99	
					FUND TOTAL	754.99	754.99
701 Internal Service Fund	2025	4	283	10/22/2024			
701-100100					Cash-General		1,176.38
701-200000					Accounts Payable	1,176.38	
					FUND TOTAL	1,176.38	1,176.38
751 JPA Operations	2025	4	283	10/22/2024			
751-100100					Cash-General		72.56
751-200000					Accounts Payable	72.56	
					FUND TOTAL	72.56	72.56
999 Pooled Cash	2025	4	283	10/22/2024			
999-100100					Cash-General		2,003.93
999-201010					Due to/Due Frm Potable Wtr Ops	754.99	
999-207010					Due to/Due FromInternal Sys	1,176.38	
999-207510					Due to/Due FromJPA Operations	72.56	
					FUND TOTAL	2,003.93	2,003.93

## A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
101	Potable Water Operations		754.99
701	Internal Service Fund		1,176.38
751	JPA Operations		72.56
999	Pooled Cash		
	TOTAL	2,003.93	2,003.93

\*\* END OF REPORT - Generated by Jessica Cortez \*\*

## 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	INV DATE	PO	CHECK RUN	NET
346	10/22/2024	WIRE	30445 KEY GOVERNMENT FINANCE INC	5071482	10/04/2024		102224B	1,072,156.25
				Invoice: 5071482		DEBT PMT - AMI/AMR PROJECT 11/01/24		
				62,156.25	301001	860000	Misc Interest Expense	
				1,010,000.00	301	252000	Long Term Bonds Payable	
							CHECK      346 TOTAL:	1,072,156.25
					NUMBER OF CHECKS	1	*** CASH ACCOUNT TOTAL ***	1,072,156.25
					TOTAL WIRE TRANSFERS	COUNT	AMOUNT	
						1	1,072,156.25	
							*** GRAND TOTAL ***	1,072,156.25

**A/P CASH DISBURSEMENTS JOURNAL**

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR PER	JNL	SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T OB	DEBIT	CREDIT
2025	4	284									
APP 301-200000			10/22/2024	102224B	102224			Accounts Payable AP CASH DISBURSEMENTS JOURNAL		1,072,156.25	
APP 999-100100			10/22/2024	102224B	102224			Cash-General			1,072,156.25
								AP CASH DISBURSEMENTS JOURNAL GENERAL LEDGER TOTAL		1,072,156.25	1,072,156.25
APP 999-203010			10/22/2024	102224B	102224			Due to/Due FrmPotable wtr Rep1		1,072,156.25	
APP 301-100100			10/22/2024	102224B	102224			Cash-General			1,072,156.25
								SYSTEM GENERATED ENTRIES TOTAL		1,072,156.25	1,072,156.25
								JOURNAL 2025/04/284 TOTAL		2,144,312.50	2,144,312.50

**A/P CASH DISBURSEMENTS JOURNAL**  
 JOURNAL ENTRIES TO BE CREATED

FUND	ACCOUNT	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
301	Potable wtr Replacement Fund 301-100100 301-200000	2025	4	284	10/22/2024	Cash-General		1,072,156.25
						Accounts Payable	1,072,156.25	
						FUND TOTAL	1,072,156.25	1,072,156.25
999	Pooled Cash 999-100100 999-203010	2025	4	284	10/22/2024	Cash-General		1,072,156.25
						Due to/Due FrmPotable wtr Rep1	1,072,156.25	
						FUND TOTAL	1,072,156.25	1,072,156.25

**A/P CASH DISBURSEMENTS JOURNAL**  
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
301	Potable wtr Replacement Fund		1,072,156.25
999	Pooled Cash	1,072,156.25	
TOTAL		1,072,156.25	1,072,156.25

\*\* END OF REPORT - Generated by Jessica Cortez \*\*

**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	INV DATE	PO	CHECK RUN	NET
348	10/22/2024	WIRE	2964 CA ST TREAS. BOE	97-817885/093024	09/30/2024		102224C	18,887.00
			Invoice: 97-817885/093024					
				6,587.25	751	206000	Use Tax Liability	
				444.98	130	206000	Use Tax Liability	
				11,853.72	751	206000	Use Tax Liability	
				1.05	701999	862500	Other Non-Operating Expense	
							CHECK 348 TOTAL:	18,887.00
				NUMBER OF CHECKS	1	*** CASH ACCOUNT TOTAL ***		18,887.00
				TOTAL WIRE TRANSFERS		COUNT	AMOUNT	
						1	18,887.00	
							*** GRAND TOTAL ***	18,887.00

**A/P CASH DISBURSEMENTS JOURNAL**

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR	PER	JNL	SRC	ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T	OB	DEBIT	CREDIT
2025	4	285	APP	751-200000	10/22/2024	102224C	102224			Accounts Payable			18,440.97	
										AP CASH DISBURSEMENTS JOURNAL				
			APP	999-100100	10/22/2024	102224C	102224			Cash-General				18,887.00
										AP CASH DISBURSEMENTS JOURNAL				
			APP	130-200000	10/22/2024	102224C	102224			Accounts Payable			444.98	
										AP CASH DISBURSEMENTS JOURNAL				
			APP	701-200000	10/22/2024	102224C	102224			Accounts Payable			1.05	
										AP CASH DISBURSEMENTS JOURNAL				
										GENERAL LEDGER TOTAL			18,887.00	18,887.00
			APP	999-207510	10/22/2024	102224C	102224			Due to/Due FromJPA Operations			18,440.97	
										Cash-General				18,440.97
			APP	751-100100	10/22/2024	102224C	102224			Due to/Due FrmSanitation Ops			444.98	
										Cash-General				444.98
			APP	130-100100	10/22/2024	102224C	102224			Due to/Due FromInternal Svs			1.05	
										Cash-General				1.05
			APP	999-207010	10/22/2024	102224C	102224			SYSTEM GENERATED ENTRIES TOTAL			18,887.00	18,887.00
										JOURNAL 2025/04/285 TOTAL			37,774.00	37,774.00

**A/P CASH DISBURSEMENTS JOURNAL**  
**JOURNAL ENTRIES TO BE CREATED**

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
130 Sanitation Operations 130-100100 130-200000	2025 4	285	10/22/2024	Cash-General		444.98
				Accounts Payable	444.98	
				FUND TOTAL	444.98	444.98
701 Internal Service Fund 701-100100 701-200000	2025 4	285	10/22/2024	Cash-General		1.05
				Accounts Payable	1.05	
				FUND TOTAL	1.05	1.05
751 JPA Operations 751-100100 751-200000	2025 4	285	10/22/2024	Cash-General		18,440.97
				Accounts Payable	18,440.97	
				FUND TOTAL	18,440.97	18,440.97
999 Pooled Cash 999-100100 999-201300 999-207010 999-207510	2025 4	285	10/22/2024	Cash-General		18,887.00
				Due to/Due FrmSanitation Ops	444.98	
				Due to/Due FromInternal Sys	1.05	
				Due to/Due FromJPA Operations	18,440.97	
				FUND TOTAL	18,887.00	18,887.00





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

**MINUTES**  
**SPECIAL MEETING**

9:00 AM

October 29, 2024

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance to the Flag was led by Sophia Crocker.

**1. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at **9:00 a.m.** by Board President Lewitt in the Board Room at Las Virgenes Municipal Water District headquarters at 4232 Las Virgenes Road, Calabasas, CA 91302. Director Polan participated from the teleconference location at 31755 Bedfordhurst Court, Westlake Village, California 91361. Josie Guzman, Clerk of the Board, conducted the roll call.

Present: Directors Gary Burns, Charles Caspary, Andy Coradeschi, and Jay Lewitt

Present via

Teleconference: Director Len Polan (joined the teleconference at 9:32 a.m.)

Absent: None

Staff Present: David Pedersen, General Manager  
Joe McDermott, Assistant General Manager  
Darrell Johnson, Director of Water Operations  
Don Patterson, Director of Finance and Administration  
Eric Schlageter, Director of Engineering and Facilities  
Josie Guzman, Clerk of the Board  
Keith Lemieux, District Counsel

**2. APPROVAL OF AGENDA**

Director Coradeschi moved to approve the agenda. Motion seconded by Director Burns. Motion carried 4-0 by the following vote:

AYES: Burns, Caspary, Coradeschi, Lewitt  
NOES: None  
ABSTAIN: None  
ABSENT: Polan

### **3. PUBLIC COMMENTS**

None.

### **4. CONSENT CALENDAR**

Director Burns asked to pull Item 4E for discussion.

- A List of Demands: October 29, 2024: Receive and file**
- B Minutes Regular Meeting of October 15, 2024: Approve**
- C Monthly Cash and Investment Report: August 2024**

**Receive and file the Monthly Cash and Investment Report for August 2024.**

- D Contract Amendment for Website Hosting and Gov Delivery Services**

**Authorize the General Manager to execute a contract amendment with Granicus, Inc., in the amount of \$19,322.19, for a one-year extension of website hosting and Gov Delivery services.**

Director Caspary moved to approve the Consent Calendar Items 4A through 4D. Motion seconded by Director Coradeschi. Motion carried 4-0 by the following vote:

AYES: Burns, Caspary, Coradeschi, Lewitt  
NOES: None  
ABSTAIN: None  
ABSENT: Polan

### **4. CONSENT CALENDAR – SEPARATE ACTION ITEM**

- E Water Main Break at 5745 Parkmor Road: Continuation of Emergency Declaration**

**Approve the continuation of an emergency declaration due to a 12-inch water main break at 5745 Parkmor Road in the City of Calabasas.**

Darrell Johnson, Director of Water Operations, responded to a question regarding the

original retaining wall material by stating that it was previously wood material, and the retaining wall would be replaced with block in accordance with the City of Calabasas' code. Don Patterson, Director of Finance and Administration, noted that the replacement cost for the retaining wall would be covered by insurance.

Director Burns moved to approve the Consent Calendar Item 4E. Motion seconded by Director Caspary. Motion carried 4-0 by the following vote:

AYES: Burns, Caspary, Coradeschi, Lewitt

NOES: None

ABSTAIN: None

ABSENT: Polan

## **5. ILLUSTRATIVE AND/OR VERBAL PRESENTATION AGENDA ITEMS**

### **A Water Supply Conditions Update**

Joe McDermott, Assistant General Manager, reviewed the MWD Water Supply Conditions Report for Water Year 2023 – 2024. He stated that the Department of Water Resources (DWR) would announce an initial State Water Project allocation on December 1st. He noted that the previous year's initial allocation was ten percent, and it was increased to 40 percent by April 2024 following a series of atmospheric rivers (storms). He stated that it was anticipated that DWR would announce an initial five percent allocation for the coming water year.

### **B Public Affairs and Communications Update**

Riki Clark, Public Affairs Associate II, reported that staff participated in the Pure Beer Event, Reyes Adobe Days, Westlake Village Celebration, and Calabasas Pumpkin Festival. She also reported that Season 2 of the Pure Water Project Las Virgenes-Triunfo (Pure Water Project) Full Circle Podcast was underway, and an episode was recorded featuring General Manager David Pedersen. She stated that other podcasts included Michelle Green, who discussed progressive design-build, and Don Patterson, Director of Finance and Administration, who provided a project cost update. She also reported that staff posted the Request for Proposals (RFP) for the Pure Water Project Construction Outreach and General Outreach "On Call" Services, which included Disadvantaged Business Enterprise (DBE)/Women Business Enterprise (WBE) requirements. She stated that proposals would be due by November 29th. She also reported that a quarterly tour for potable water was tentatively scheduled for November 16th. She provided an update regarding social media campaigns, including *Water Professionals Appreciation Week* and *Imagine a Day Without Water*, which was spearheaded by the California Association of Sanitation Agencies (CASA) that produced a video compilation with different agencies and one that featured Burton Brill, Chief Water Reclamation Plant Operator. She also reported that staff were working on updating the "Future of Water" video, and a draft video was currently under review. She also reported that campaigns had begun regarding seasonal irrigation adjustments and enrollment in the Irrigation Efficiency Retrofit Program. She stated that staff had begun email outreach to residents of the Lexington

Apartment regarding the geotechnical studies for the Advanced Water Purification Facility, as well as outreach regarding capital improvement projects. She noted that staff distributed copies of the *California Water* publication to the Board, which featured information on the Pure Water Project, OceanWell, and the District's water conservation program. She responded to questions regarding distributing copies of the *California Water* publication to local elected officials and City Managers, and the possibility of including the publication as a supplement in *The Acorn*.

Joe McDermott, Assistant General Manager, responded to a question regarding the DBE requirement for the Pure Water Project Construction Outreach and General Outreach "On Call" Services by stating that this was a federal requirement due to Water Innovation Finance and Innovation Act (WIFIA) and State Revolving Fund (SRF) loan funding. He explained the requirements of the Good Faith Efforts (GFE), which requires making solicitations for sub-consulting services available to DBE's and posting for a minimum of 30 calendar days.

Ms. Clark responded to a question regarding presenting the updated "Future of Water" video at a Board Meeting by stating that the video should be ready for either the November 13th or December 17th Board Meeting.

Mike McNutt, Public Affairs and Communications Manager, responded to a question regarding the cost to insert portions of the *California Water* publication in *The Acorn* and include information on the website by stating that the publication was made with a specific company with multiple water agencies throughout the state. He noted that the company had specific agreements with different publications where they are inserted, and the copy that was provided to the Board was specifically for the northwestern Los Angeles County and Eastern Ventura County. He noted that the cost to place a half page advertisement in *The Acorn* was more than \$1,000, and if an insert were to be placed staff would need to obtain additional copies of the publication and the cost would be multiple thousands of dollars; however, staff would follow direction from the Board. He stated that a link to the publication could be provided through email notifications and social media.

## **6. TREASURER**

Director Coradeschi stated that he reviewed the expenditures.

## **7. BOARD OF DIRECTORS**

### **A Proposed 2025 Board Meeting Calendar**

**Review the proposed 2025 Board Meeting Calendar and make any scheduling changes.**

Josie Guzman, Clerk of the Board, presented the report.

Director Burns moved to discuss the proposed 2025 Board Meeting Calendar. Motion seconded by Director Coradeschi.

Director Polan joined the teleconference at 9:32 p.m.

The Board discussed obtaining Director-elect Randy Levine's input on the proposed 2025 Board Meeting Calendar. The Board also discussed cancelling the March 18th, June 3rd, August 19th, October 7th, November 18th, December 2nd, and December 16th Board Meetings, and possibly scheduling special meetings on March 24th, September 30th, November 19th, and December 10th.

Director Burns withdrew his motion.

This item is to be brought back to the December 17, 2024 Board Meeting.

## 8. **EXTERNAL AFFAIRS**

### **A Proposal to Sponsor State Legislation to Increase Penalties for Water Theft: Authorization**

**Authorize the sponsorship or co-sponsorship of state legislation to increase fines and modify the provisions of Government Code Section 53069.45 for the purpose of deterring water theft.**

Jeremy Wolf, Legislative Program Manager, presented the report.

Joe McDermott, Assistant General Manager, shared photographs depicting unauthorized use of water from hydrants.

Mr. Wolf stated that the loss of revenues from water theft is passed onto District customers. He noted that Syrus Devers, the District's state lobbyist, would work with the California Municipal Utilities Association and the Association of California Water Agencies on sponsorship for this proposed bill.

Director Coradeschi moved to approve Item 8A. Motion seconded by Director Polan.

A discussion ensued regarding concerns with the annual penalties reset, health and safety issues due to tampering with the water system, the loss of revenues from water theft being passed onto District customers, and there currently being two different categories for water theft in the state statute.

Motion carried 5-0 by the following roll call vote:

AYES: Burns, Caspary, Coradeschi, Lewitt, Polan

NOES: None

ABSTAIN: None

ABSENT: None

## 9. **NON-ACTION ITEMS**

## **A Organization Reports**

None.

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

Board President Lewitt reported that he and Director Coradeschi met with staff to view the OceanWell desalination pod at Las Virgenes Reservoir. He noted that a *Grand Splash* event would be scheduled in January.

General Manager David Pedersen stated that he could arrange for Board Members to view the desalination pod.

## **C General Manager Reports**

### **(1) General Business**

General Manager David Pedersen reported that OceanWell was preparing for the *Grand Splash* event in January when the desalination pod would be placed in Las Virgenes Reservoir. He noted that the Board approved the Letter of Intent and reimbursement agreement for the multi-agency feasibility study, and the eight agencies were currently seeking their agencies' approval. He also noted that a regulatory process was underway related to seawater desalination known as the *Amendments to the California Ocean Plan*. He stated that Jeremy Wolf, Legislative Program Manager, provided comments at the State Water Resources Control Board's (Water Board) public hearing held on October 28th asking the Water Board to incorporate language acknowledging that there is new technology related to deep ocean, deep desalination, and to include a pathway for this technology. He also stated that Mr. Wolf shared that the main question asked by customers during the District's town hall meeting was why desalination was not being implemented. He noted that November 13th would be the deadline to submit written comments regarding the *Amendments to the California Ocean Plan*.

He also provided an update regarding MWD's Sepulveda Feeder Pumping Project. He noted that Stage 1 was underway, which would involve pumping facilities that would move water up to 30 cubic feet per second (CFS) northerly through the Sepulveda Pass. He stated that the District's focus was on Stage 2, which would involve expanding the pumping facilities up to 130 CFS. He noted that Stage 2 was under conceptual review, and MWD staff were planning to complete the conceptual studies and preliminary design by December 2025 and then seek MWD Board approval to move forward with final project design. He stated that the ultimate completion date for Stage 2 was anticipated for 2032. He also stated that the project would need to go through MWD's Climate Adaptation Master Plan for Water (CAMP4W) review process. He noted that both pumping facilities would include an expansion of electrical power capacity from Southern California Edison and the Los Angeles Department of Water and Power (LADWP), and MWD was making progress in obtaining power to those facilities. He responded to a question regarding reaching out to Anselmo Collins, LADWP Senior Assistant General Manager of the Water System, to communicate with MWD that LADWP was aware of the project and ensure that electrical power would not be an impediment. He also responded to a question

regarding the proposed desalination amendments to the *California Ocean Plan* by stating that the amendment would outline a plan on how California would approach seawater desalination, develop criteria to streamline the process and permitting, and clarify what would be a successful project. He also responded to a question regarding infrastructure costs for OceanWell's desalination pod at Las Virgenes Reservoir by stating that the costs were being borne by OceanWell and there was no cost to the District except for limited, in-kind staff support. He also responded to a question regarding what would happen with the water output from the desalination pod by stating that the water would be recirculated to the reservoir. Joe McDermott, Assistant General Manager, added that the water output from the desalination pod would be approximately five gallons per minute (GPM), and the water would be processed and placed back into the reservoir.

Director Burns requested the link to Mr. Wolf's presentation at the Water Board meeting.

General Manager David Pedersen reminded the Board that the next Board meeting would be on November 13th, and a joint meeting would be held with Calleguas Municipal Water District on November 20th at 5:00 p.m.

(2) Follow-Up Items

General Manager David Pedersen stated that follow-up items included Director Polan's request for Malibu Creek fish flow requirements and options to improve the lighting to the Mission Statement in the Board Room. Director Polan asked that wide shots be taken periodically of the Mission Statement behind the dais so that it is visible via the teleconference.

**D Directors' Comments**

Board President Lewitt reported that he and MWD Director Jacquelyn McMillan would travel to the Bay Delta on November 14th prior to the joint meeting with Calleguas Municipal Water District.

Director Burns reported that he traveled to Italy and toured Roman aqueducts.

Director Coradeschi acknowledged staff for arranging the visit to view the OceanWell desalination pod.

**10. FUTURE AGENDA ITEMS**

None.

**11. PUBLIC COMMENTS**

None.

**12. CLOSED SESSION**

**A Conference with Labor Negotiators (Government Code Section 54957.6)**

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

Employee Organizations: General and Office Units represented by the Service Employees International Local 721

The Board recessed to Closed Session at **10:26 a.m.** and reconvened to Open Session at **10:52 a.m.**

Keith Lemieux, District Counsel, reported that the Board met in Closed Session and unanimously approved the tentative agreement with the General and Office Units represented by the Service Employees International Local 721, and directed staff to place the tentative agreement on the next agenda for final approval.

**13. OPEN SESSION AND ADJOURNMENT**

Seeing no further business to come before the Board, the meeting was duly adjourned at **10:53 a.m.**

---

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

ATTEST:

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Gary Burns, Secretary  
Board of Directors  
Las Virgenes Municipal Water District

(SEAL)

November 4, 2024

To: Payroll

From: David W. Pedersen  
General Manager

DocuSigned by:  
*David W. Pedersen*  
12C6BE2E4EC44E2...

**RE: Per Diem Request – October 2024**

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 January 16, 2024, the Board adopted Ordinance No. 286, amending the per diem rate to \$245.

	<u>Director</u>	<u>No. of Meetings</u>	<u>Rate</u>	<u>Total</u>
22040	Gary Burns	10	\$245.00	\$2,450.00
8014	Charles Caspary	5	\$245.00	\$1,225.00
22039	Andy Coradeschi	8	\$245.00	\$1,960.00
19447	Jay Lewitt LVMWD* – 6 MWD** – 5	11	\$245.00	\$2,695.00
18856	Leonard Polan	5	\$245.00	\$1,225.00

\*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.”













**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Finance and Administration

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**SUBJECT: Monthly Cash and Investment Report: September 2024**

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**SUMMARY:**

During the month of September 2024, the value of the District's total cash and investments increased from \$135,408,331 held on August 31, 2024, to \$136,221,273. The total held in the District's investment portfolio decreased from \$134,148,592 to \$133,987,999 at book value. Six investments matured, and two investments were purchased. The book value of the District's investment portfolio decreased from \$96,922,401 to \$92,967,613. The value of the District's Local Agency Investment Fund (LAIF) account increased to \$5,730,788, and the District's California Asset Management Program (CAMP) account decreased to \$32,514,497. The remaining funds were held in the District's checking and money market accounts.

**RECOMMENDATION(S):**

Receive and file the Monthly Cash and Investment Report for September 2024.

**DISCUSSION:**

As of September 30, 2024, the District held \$136,221,273 in its cash and investment accounts at book value, up 0.60 percent month-over-month. The majority of the funds were held in the District's self-managed investment account, which had a September 30th book value of \$92,967,613. CAMP held the majority of the remaining funds, in the amount of \$32,514,497. LAIF held \$5,730,788, and the remaining portion was held in the District's checking and money market accounts. The annualized yield of the District's investment portfolio was 3.00 percent, down from 3.04 percent in August. The annualized yield on the District's CAMP funds was 5.29 percent, down 12 basis points from August. The annualized yield on the District's LAIF funds was 4.58 percent, unchanged from August. The combined total yield on the District's accounts was 3.68 percent in September, down one basis point from August. In September, yields in LAIF continued to exceed short term Treasuries. As a result, as the short-term Treasuries matured, funds were placed in LAIF.

The following investments were purchased in September:

- 09/04/24 – FAMCO agency bullet, in the amount of \$995,160, a par value of \$1,000,000,

and a maturity of 09/09/29; YTM 3.732%.

- 09/12/24 – Merrick Bank insured CD, in the amount of \$249,000, and a maturity of 09/12/29; YTM 3.800%.

The following investment matured during September:

- 09/01/24 – City of Los Angeles general obligation bond in the amount of \$1,000,000; YTM 4.142%.
- 09/04/24 – First Farmers Bank insured CD in the amount of \$245,000; YTM 1.750%.
- 09/12/24 – Treasury bill in the amount of \$1,000,000; YTM 5.330%.
- 09/13/24 – FHLB agency bond in the amount of \$1,000,000; YTM 4.068%.
- 09/19/24 – Treasury bill in the amount of \$750,000; YTM 5.327%.
- 09/26/24 – FAMCO agency bond in the amount of \$1,000,000; YTM 1.664%.

The following transactions were posted in the District's LAIF account:

- 09/18/24 – Deposit in the amount of \$750,000.
- 09/26/24 – Deposit in the amount of \$1,000,000.

The following transactions were posted in the District's CAMP account:

- 09/05/24 – Withdraw in the amount of \$650,000.
- 09/30/24 – Monthly interest in the amount of \$141,322.

The District's investments are in compliance with the adopted Investment Policy, and the District has sufficient funds to meet expenditures during the next six months from funds held in local agency investment pool liquid accounts.

#### Cash Analysis:

Another important aspect of the Monthly Cash and Investment Report is to monitor the District's performance as compared to its adopted Financial Policies. Attachment B shows the District's total cash and investments as of September 30, 2024, and compares the balances to the adopted Financial Policies. As shown for September, the Potable Water Enterprise had \$19.4 million available for capital projects, the Sanitation Enterprise had \$8.3 million funds available for capital, and the Recycled Water Enterprise had \$15.2 million available for capital.

The Board has assigned \$15 million in potable water funds, \$10 million in recycled water funds and \$10 million in sanitation funds for the Pure Water Project Las Virgenes-Triunfo.

Prepared by: Donald Patterson, Director of Finance and Administration

#### **ATTACHMENTS:**

[LVMWD Investment Portfolio 09.30.2024](#)

[Investment Report Definitions](#)

[Cash Report - Sep 2024](#)



**LAS VIRGENES MUNICIPAL WATER DISTRICT  
MONTHLY CASH AND INVESTMENT REPORT  
SEPTEMBER 30, 2024**

District investments are included in this report and all investments, except those relating to debt issues and deferred compensation programs funds, conform to District investment policy. All investment transactions within the period covered by this report, except for the exceptions noted above, conform to District Investment policy. Deferred compensation program funds are not included in this report; their investment is directed by individual employees participating in the deferred compensation program and not by the District. Debt issue funds are included in this report; their investment is controlled by specific provisions of the issuance documents and not by the District."

"The deposits and investments of the District safeguard the principal and maintain the liquidity needs of the District, providing the District with the ability to meet expenditure requirements for the next six months. The maturity dates are compatible with foreseeable cash flow requirements. The deposits and investments can be easily and rapidly converted into cash without substantial loss of value."

Fund Name	Face Amount/Shares	Market Value	Book Value	% of Portfolio	YTM @ Cost	Days To Maturity
1   Investments	93,680,000.00	92,522,150.82	92,967,612.68	68.25	3.00	839
2   LAIF	5,730,787.86	5,730,787.86	5,730,787.86	4.21	4.58	1
3   CAMP	32,514,496.73	32,514,496.73	32,514,496.73	23.87	5.29	1
4   US Bank Blackrock	2,775,102.03	2,775,102.03	2,775,102.03	2.04	4.75	1
5   Wells Fargo Operating	2,233,273.63	2,233,273.63	2,233,273.63	1.64	4.77	1
<b>Total / Average</b>	<b>136,933,660.25</b>	<b>135,775,811.07</b>	<b>136,221,272.93</b>	<b>100.00</b>	<b>3.68</b>	<b>573</b>

\_\_\_\_\_  
David W. Pedersen, General Manager

\_\_\_\_\_  
Date

\_\_\_\_\_  
Andy Coradeschi, Treasurer

\_\_\_\_\_  
Date



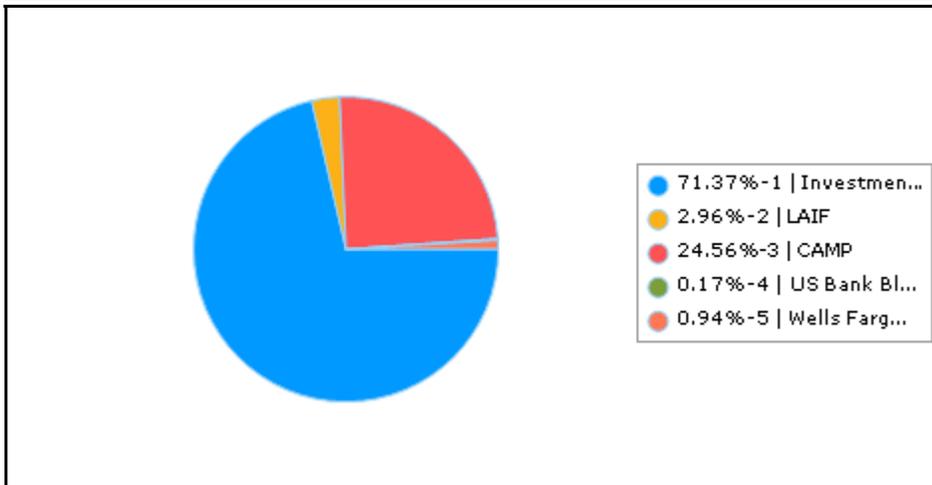
## Las Virgenes Municipal Water District CA Distribution by Main Fund - Market Value All Portfolios

Begin Date: 8/31/2024, End Date: 9/30/2024

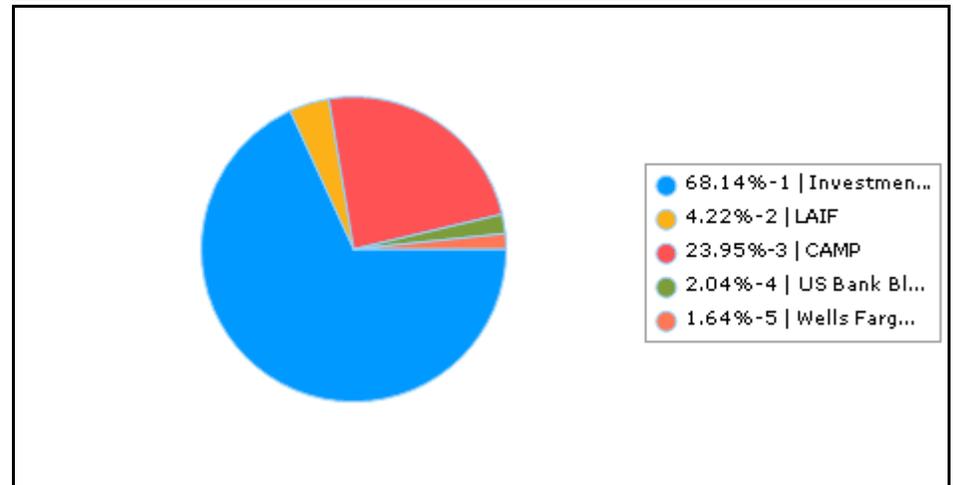
### Main Fund Allocation

Main Fund	Market Value 8/31/2024	% of Portfolio 8/31/2024	Market Value 9/30/2024	% of Portfolio 9/30/2024
1   Investments	95,947,191.44	71.37	92,522,150.82	68.14
2   LAIF	3,980,787.86	2.96	5,730,787.86	4.22
3   CAMP	33,013,089.85	24.56	32,514,496.73	23.95
4   US Bank Blackrock	232,312.86	0.17	2,775,102.03	2.04
5   Wells Fargo Operating	1,259,739.60	0.94	2,233,273.63	1.64
<b>Total / Average</b>	<b>134,433,121.61</b>	<b>100.00</b>	<b>135,775,811.07</b>	<b>100.00</b>

### Portfolio Holdings as of 8/31/2024



### Portfolio Holdings as of 9/30/2024





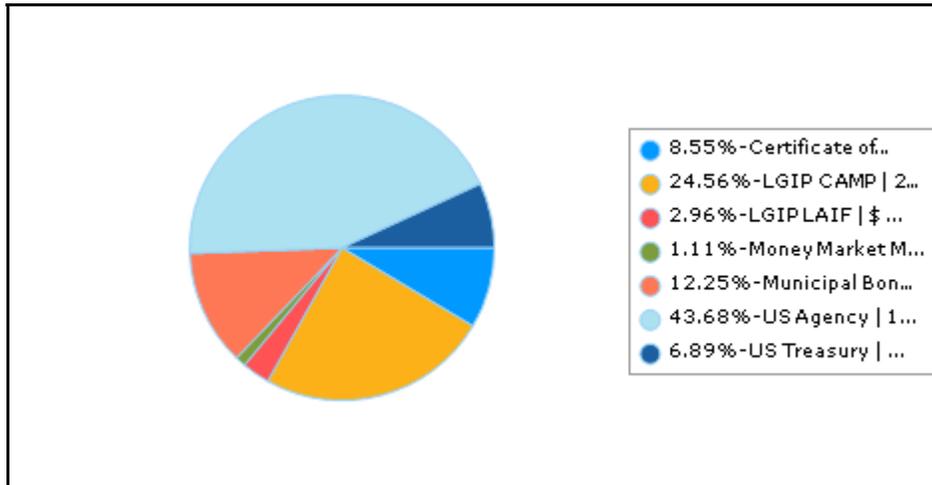
## Las Virgenes Municipal Water District CA Distribution by Asset Category - Market Value All Portfolios

Begin Date: 8/31/2024, End Date: 9/30/2024

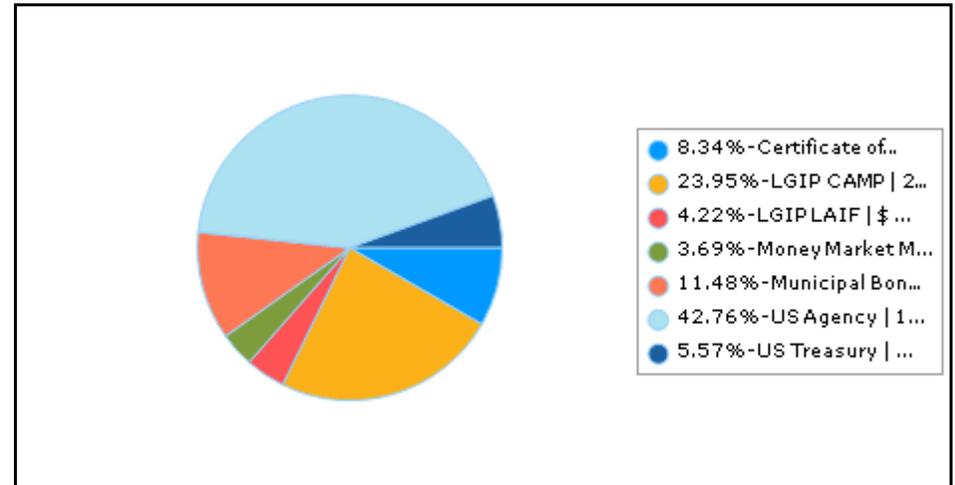
### Asset Category Allocation

Asset Category	Market Value 8/31/2024	% of Portfolio 8/31/2024	Market Value 9/30/2024	% of Portfolio 9/30/2024
Certificate of Deposit   25 %	11,499,674.14	8.55	11,320,988.17	8.34
LGIP CAMP   25 %	33,013,089.85	24.56	32,514,496.73	23.95
LGIP LAIF   \$ 65M	3,980,787.86	2.96	5,730,787.86	4.22
Money Market Mutual Funds   20 %	1,492,052.46	1.11	5,008,375.66	3.69
Municipal Bonds   100 %	16,463,656.80	12.25	15,582,388.65	11.48
US Agency   100 %	58,716,968.00	43.68	58,058,864.00	42.76
US Treasury   100 %	9,266,892.50	6.89	7,559,910.00	5.57
<b>Total / Average</b>	<b>134,433,121.61</b>	<b>100.00</b>	<b>135,775,811.07</b>	<b>100.00</b>

**Portfolio Holdings as of 8/31/2024**



**Portfolio Holdings as of 9/30/2024**



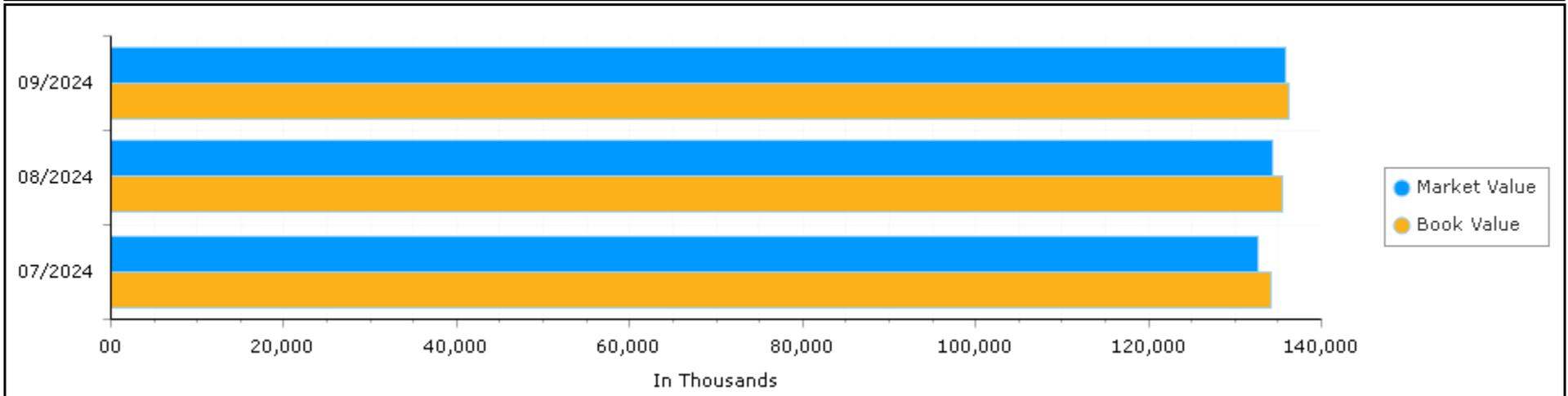


## Las Virgenes Municipal Water District CA Portfolio Summary by Month All Portfolios

Begin Date: 7/31/2024, End Date: 9/30/2024

Month	Market Value	Book Value	Unrealized Gain/Loss	YTM @ Cost	YTM @ Market	Duration	Days To Maturity
7/31/2024	132,613,889.96	134,241,143.50	-1,627,253.54	3.68	4.79	1.54	597
8/31/2024	134,433,121.61	135,408,331.20	-975,209.59	3.69	4.57	1.53	586
9/30/2024	135,775,811.07	136,221,272.93	-445,461.86	3.68	4.32	1.67	576
Total / Average	134,274,274.21	135,290,249.21	-1,015,975.00	3.68	4.56	1.58	586

### Market Value / Book Value Comparison





## Las Virgenes Municipal Water District CA Total Rate of Return - Book Value by Month All Portfolios

Begin Date: 7/31/2024, End Date: 9/30/2024

Month	Beginning BV + Accrued Interest	Interest Earned During Period-BV	Realized Gain/Loss-BV	Investment Income-BV	Average Capital Base-BV	TRR-BV	Annualized TRR-BV	Treasury 3 Year
7/31/2024	135,725,762.26	472,552.34	0.00	472,552.34	135,983,563.08	0.35	4.25	4.29
8/31/2024	134,866,213.10	400,388.08	0.00	400,388.08	134,243,457.54	0.30	3.64	3.79
9/30/2024	136,028,431.37	385,215.23	0.00	385,215.23	134,951,232.53	0.29	3.48	3.51
Total/Average	135,725,762.26	1,258,155.65	0.00	1,258,155.65	134,814,406.84	0.93	3.79	3.86



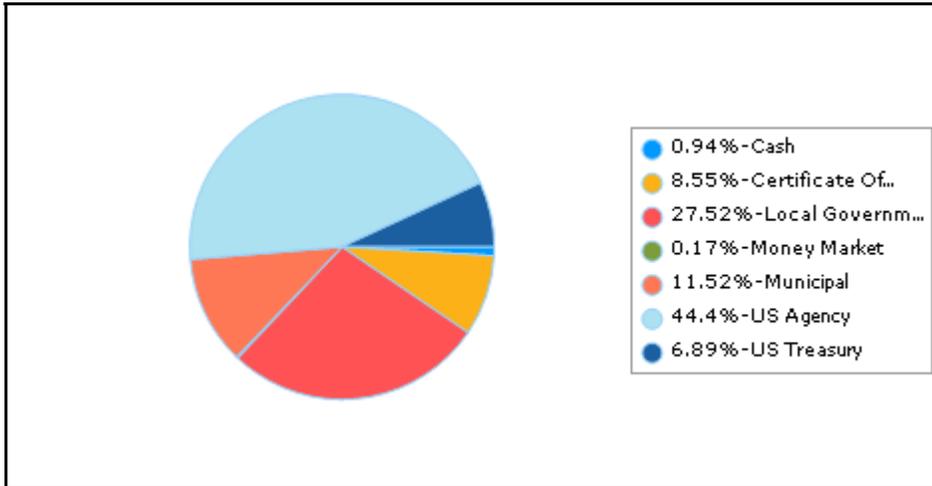
## Las Virgenes Municipal Water District CA Distribution by Security Sector - Market Value All Portfolios

Begin Date: 8/31/2024, End Date: 9/30/2024

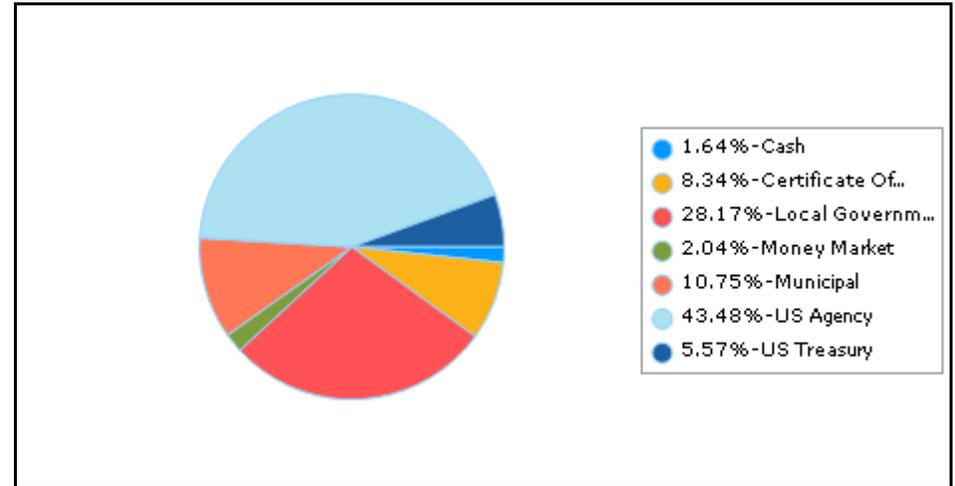
### Security Sector Allocation

Security Sector	Market Value 8/31/2024	% of Portfolio 8/31/2024	Market Value 9/30/2024	% of Portfolio 9/30/2024
Cash	1,259,739.60	0.94	2,233,273.63	1.64
Certificate Of Deposit	11,499,674.14	8.55	11,320,988.17	8.34
Local Government Investment Pool	36,993,877.71	27.52	38,245,284.59	28.17
Money Market	232,312.86	0.17	2,775,102.03	2.04
Municipal	15,488,886.80	11.52	14,600,908.65	10.75
US Agency	59,691,738.00	44.40	59,040,344.00	43.48
US Treasury	9,266,892.50	6.89	7,559,910.00	5.57
<b>Total / Average</b>	<b>134,433,121.61</b>	<b>100.00</b>	<b>135,775,811.07</b>	<b>100.00</b>

**Portfolio Holdings as of 8/31/2024**



**Portfolio Holdings as of 9/30/2024**





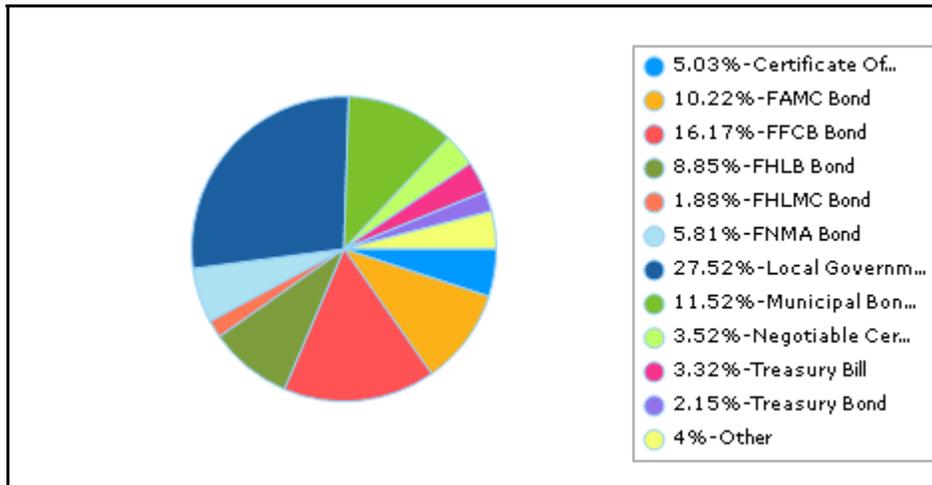
## Las Virgenes Municipal Water District CA Distribution by Security Type - Market Value All Portfolios

Begin Date: 8/31/2024, End Date: 9/30/2024

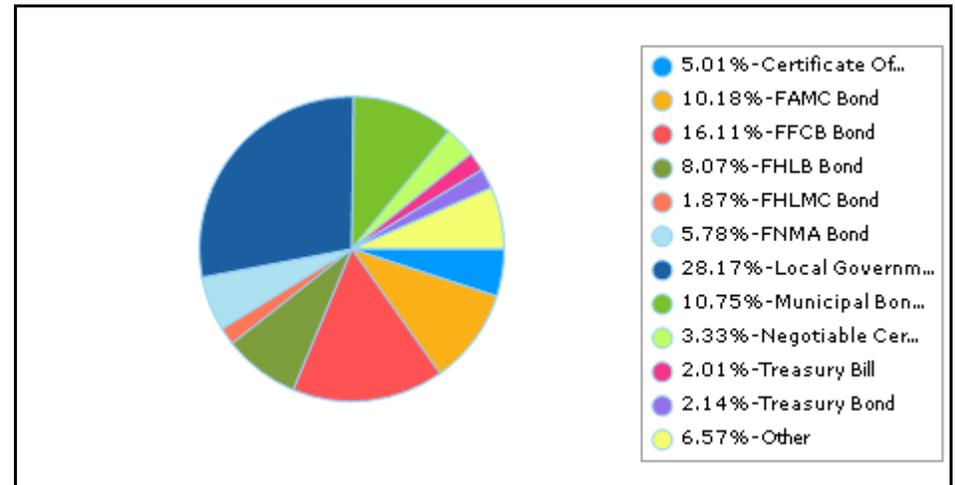
### Security Type Allocation

Security Type	Market Value 8/31/2024	% of Portfolio 8/31/2024	Market Value 9/30/2024	% of Portfolio 9/30/2024
Certificate Of Deposit	6,761,384.50	5.03	6,803,837.37	5.01
FAMC Bond	13,738,700.00	10.22	13,827,920.00	10.18
FFCB Bond	21,744,120.00	16.17	21,873,130.00	16.11
FHLB Bond	11,897,200.00	8.85	10,961,710.00	8.07
FHLMC Bond	2,524,418.00	1.88	2,539,374.00	1.87
FNMA Bond	7,812,930.00	5.81	7,850,030.00	5.78
Local Government Investment Pool	36,993,877.71	27.52	38,245,284.59	28.17
Municipal Bond	15,488,886.80	11.52	14,600,908.65	10.75
Negotiable Certificate Of Deposit	4,738,289.64	3.52	4,517,150.80	3.33
Treasury Bill	4,465,065.00	3.32	2,730,140.00	2.01
Treasury Bond	2,885,677.50	2.15	2,902,365.00	2.14
Other	5,382,572.46	4.00	8,923,960.66	6.57
<b>Total / Average</b>	<b>134,433,121.61</b>	<b>100.00</b>	<b>135,775,811.07</b>	<b>100.00</b>

**Portfolio Holdings as of 8/31/2024**



**Portfolio Holdings as of 9/30/2024**





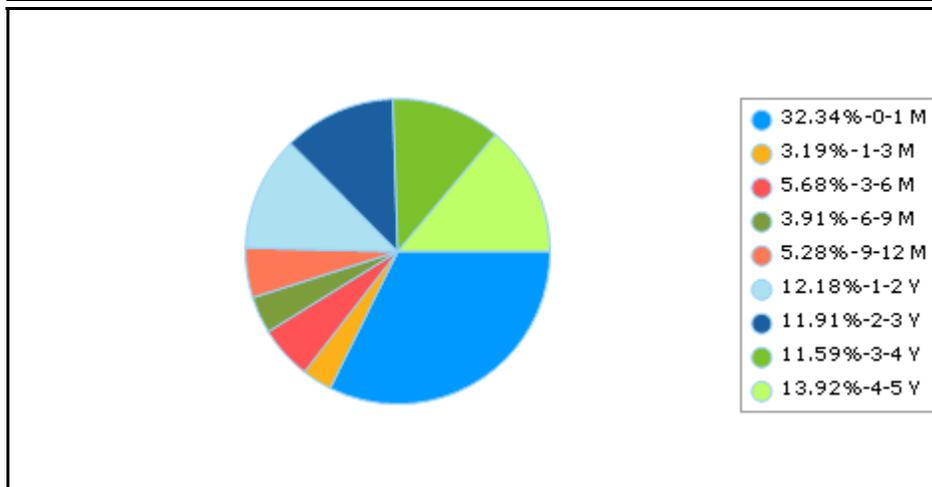
## Las Virgenes Municipal Water District CA Distribution by Maturity Range - Market Value All Portfolios

Begin Date: 8/31/2024, End Date: 9/30/2024

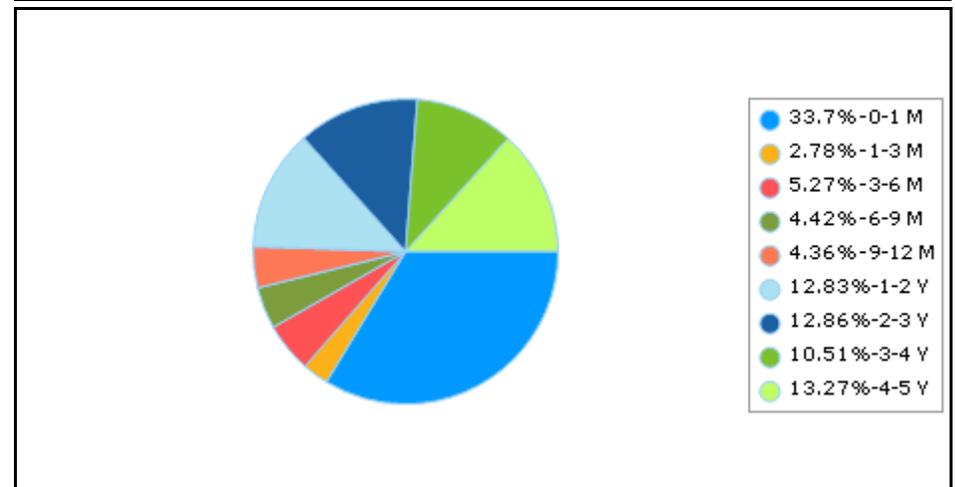
### Maturity Range Allocation

Maturity Range	Market Value 8/31/2024	% of Portfolio 8/31/2024	Market Value 9/30/2024	% of Portfolio 9/30/2024
0-1 Month	43,474,960.12	32.34	45,753,300.25	33.70
1-3 Months	4,282,480.00	3.19	3,777,637.50	2.78
3-6 Months	7,636,917.05	5.68	7,154,791.49	5.27
6-9 Months	5,261,694.25	3.91	6,005,069.45	4.42
9-12 Months	7,096,354.15	5.28	5,917,828.95	4.36
1-2 Years	16,374,152.12	12.18	17,421,378.02	12.83
2-3 Years	16,014,922.26	11.91	17,466,159.15	12.86
3-4 Years	15,582,651.78	11.59	14,268,968.02	10.51
4-5 Years	18,708,989.88	13.92	18,010,678.24	13.27
<b>Total / Average</b>	<b>134,433,121.61</b>	<b>100.00</b>	<b>135,775,811.07</b>	<b>100.00</b>

**Portfolio Holdings as of 8/31/2024**



**Portfolio Holdings as of 9/30/2024**



Las Virgenes Municipal Water District CA  
Portfolio Holdings  
Investment Portfolio | by Maturity Range - Monthly Report  
Report Format: By Transaction  
Group By: Maturity Range  
Average By: Cost Value  
Portfolio / Report Group: Report Group | Investment Portfolio  
As of 9/30/2024

Description	CUSIP/Ticker	YTM @ Cost	Security Sector	Bullet/Callable	Maturity Date	Book Value	Market Value	% of Portfolio
<b>0-1 Month</b>								
South Gate Utility CA 2.224 10/1/2024-24	83789TBQ1	2.224	Municipal	Callable	10/1/2024	500,000.00	500,000.00	0.54
T-Bill 0 10/3/2024	912797GW1	5.267	US Treasury	Bullet	10/3/2024	999,572.25	999,740.00	1.07
FFCB 4.62 10/17/2024-23	3133ENS68	4.620	US Agency	Callable	10/17/2024	1,000,000.00	999,900.00	1.08
<b>Total / Average 0-1 Month</b>		<b>4.395</b>				<b>2,499,572.25</b>	<b>2,499,640.00</b>	<b>2.69</b>
<b>1-3 Months</b>								
California State University 0.563 11/1/2024	13077DQC9	0.563	Municipal	Bullet	11/1/2024	400,000.00	398,544.00	0.43
FAMC 1.79 11/1/2024	31422BPG9	1.804	US Agency	Bullet	11/1/2024	999,988.35	997,360.00	1.08
California State 1.646 11/1/2024-24	13077DKC5	1.646	Municipal	Callable	11/1/2024	400,000.00	398,896.00	0.43
California State 0.56 12/1/2024-24	13067WRB0	0.560	Municipal	Callable	12/1/2024	250,000.00	248,247.50	0.27
T-Note 1 12/15/2024	91282CDN8	5.165	US Treasury	Bullet	12/15/2024	991,710.92	992,660.00	1.03
T-Bill 0 12/26/2024	912796ZV4	5.226	US Treasury	Bullet	12/26/2024	740,884.43	741,930.00	0.79
<b>Total / Average 1-3 Months</b>		<b>3.099</b>				<b>3,782,583.70</b>	<b>3,777,637.50</b>	<b>4.03</b>
<b>3-6 Months</b>								
T-Bill 0 1/2/2025	912797LR6	5.160	US Treasury	Bullet	1/2/2025	987,030.61	988,470.00	1.05
FFCB 1.08 1/6/2025	31422XRD6	1.080	US Agency	Bullet	1/6/2025	1,000,000.00	990,640.00	1.08
FNMA 1.625 1/7/2025	3135G0X24	4.713	US Agency	Bullet	1/7/2025	991,900.80	991,930.00	1.05
KEMBA Financial Credit Union 1.8 1/8/2025	48836LAJ1	1.800	Certificate Of Deposit	Bullet	1/8/2025	245,000.00	243,074.30	0.26
FAMC 1.2 1/14/2025	31422XSU7	1.195	US Agency	Bullet	1/14/2025	1,000,014.51	990,230.00	1.08
Knoxville TVA TN 1.95 1/16/2025	499724AL6	1.950	Certificate Of Deposit	Bullet	1/16/2025	245,000.00	243,057.15	0.26
FFCB 1.67 2/14/2025-24	3133ENN4	1.670	US Agency	Callable	2/14/2025	1,000,000.00	988,480.00	1.08
Technology FCU 5 2/24/2025	87868YAJ2	5.000	Certificate Of Deposit	Bullet	2/24/2025	248,000.00	248,367.04	0.27
T-Bond 1.75 3/15/2025	91282CED9	5.008	US Treasury	Bullet	3/15/2025	985,527.14	988,530.00	1.06
Somerset Trust Company 1 3/19/2025	835104BZ2	1.000	Certificate Of Deposit	Bullet	3/19/2025	245,000.00	241,013.85	0.26
Iberia Bank LA 1 3/20/2025	45083ANS7	1.000	Certificate Of Deposit	Bullet	3/20/2025	245,000.00	240,999.15	0.26
<b>Total / Average 3-6 Months</b>		<b>2.951</b>				<b>7,192,473.06</b>	<b>7,154,791.49</b>	<b>7.72</b>
<b>6-9 Months</b>								
Pacific Western Bank CA 1.35 4/16/2025	69506YRG6	1.350	Certificate Of Deposit	Bullet	4/16/2025	245,000.00	240,950.15	0.26
Celtic Bank UT 1.5 4/17/2025	15118RUX3	1.500	Certificate Of Deposit	Bullet	4/17/2025	245,000.00	241,124.10	0.26

Description	CUSIP/Ticker	YTM @ Cost	Security Sector	Bullet/Callable	Maturity Date	Book Value	Market Value	% of Portfolio
FNMA 0.625 4/22/2025	3135G03U5	5.086	US Agency	Bullet	4/22/2025	976,225.09	979,780.00	1.01
First National Bank TX 1.35 4/28/2025	32112UDR9	1.350	Certificate Of Deposit	Bullet	4/28/2025	245,000.00	240,739.45	0.26
Alexandria Utilities LA 1.498 5/1/2025-25	015086NJ6	1.498	Municipal	Callable	5/1/2025	400,000.00	393,620.00	0.43
T-Bond 2.125 5/15/2025	912828XB1	5.113	US Treasury	Bullet	5/15/2025	736,579.53	740,227.50	0.79
TVA 0.75 5/15/2025	880591EW8	0.625	US Agency	Bullet	5/15/2025	1,000,764.23	978,240.00	1.09
Beverly Hills CA 0.719 6/1/2025	088013FG7	0.719	Municipal	Bullet	6/1/2025	500,000.00	488,770.00	0.54
State Bank India NY 1.05 6/10/2025	856285TR2	1.050	Certificate Of Deposit	Bullet	6/10/2025	245,000.00	239,573.25	0.26
San Francisco California 0.728 6/15/2025-25	79773KDC5	0.728	Municipal	Callable	6/15/2025	500,000.00	487,755.00	0.54
FAMC 0.48 6/19/2025	31422BD98	0.531	US Agency	Bullet	6/19/2025	999,642.73	974,290.00	1.08
<b>Total / Average 6-9 Months</b>		<b>2.028</b>				<b>6,093,211.58</b>	<b>6,005,069.45</b>	<b>6.53</b>

#### 9-12 Months

FHLMC 0.65 6/30/2025-22	3134GVT99	0.650	US Agency	Callable	6/30/2025	1,000,000.00	974,440.00	1.08
Minnwest Bank South MN 0.5 7/15/2025	60425SHY8	0.500	Certificate Of Deposit	Bullet	7/15/2025	245,000.00	237,966.05	0.26
Preferred Bank CA 0.5 7/17/2025	740367MA2	0.500	Certificate Of Deposit	Bullet	7/17/2025	245,000.00	237,929.30	0.26
FNMA 0.625 7/21/2025-22	3136G4ZJ5	0.625	US Agency	Callable	7/21/2025	1,000,000.00	971,060.00	1.08
Bank Baroda NY 0.6 7/22/2025	06063HMR1	0.600	Certificate Of Deposit	Bullet	7/22/2025	245,000.00	238,027.30	0.26
Flagstar Bank MI 0.6 7/22/2025	33847E3W5	0.600	Certificate Of Deposit	Bullet	7/22/2025	245,000.00	238,027.30	0.26
FNMA 0.65 8/14/2025-22	3136G4C43	0.650	US Agency	Callable	8/14/2025	1,000,000.00	969,740.00	1.08
FHLMC 3.45 8/25/2025-23	3134GXR55	3.530	US Agency	Callable	8/25/2025	599,594.75	596,484.00	0.65
City of Santa Rosa 0.977 9/1/2025-25	802649TJ2	0.977	Municipal	Callable	9/1/2025	500,000.00	485,705.00	0.54
FHLMC 0.5 9/30/2025-22	3134GWWQ5	0.500	US Agency	Callable	9/30/2025	1,000,000.00	968,450.00	1.08
<b>Total / Average 9-12 Months</b>		<b>0.916</b>				<b>6,079,594.75</b>	<b>5,917,828.95</b>	<b>6.56</b>

#### 1-2 Years

FNMA 0.54 10/27/2025-22	3136G45C3	0.540	US Agency	Callable	10/27/2025	1,000,000.00	966,420.00	1.08
FFCB 0.46 11/3/2025	3133EMFS6	0.493	US Agency	Bullet	11/3/2025	999,643.63	965,780.00	1.08
RIA Federal Credit Union 5.4 11/10/2025	749622BM7	5.400	Certificate Of Deposit	Bullet	11/10/2025	248,000.00	251,982.88	0.27
FNMA 0.57 11/17/2025-22	3135GA3X7	0.570	US Agency	Callable	11/17/2025	1,000,000.00	965,780.00	1.08
California State 0.751 12/1/2025-25	13067WSV5	0.751	Municipal	Callable	12/1/2025	250,000.00	240,595.00	0.27
FFCB 0.47 12/22/2025-22	3133EMLC4	0.470	US Agency	Callable	12/22/2025	1,000,000.00	960,650.00	1.08
JPMorgan Chase 0.5 1/6/2026	48128UVT3	0.500	Certificate Of Deposit	Bullet	1/6/2026	245,000.00	234,714.90	0.26
FAMC 0.48 1/15/2026	31422B6K1	0.489	US Agency	Bullet	1/15/2026	999,872.64	958,930.00	1.08
FFCB 0.45 2/2/2026-23	3133EMPD8	0.450	US Agency	Callable	2/2/2026	1,000,000.00	957,140.00	1.08
FFCB 0.8 3/9/2026-23	3133EMSU7	0.800	US Agency	Callable	3/9/2026	1,000,000.00	958,700.00	1.08
FHLB 0.65 3/10/2026-22	3130ALDS0	0.650	US Agency	Callable	3/10/2026	1,000,000.00	957,600.00	1.08
FAMC 0.83 3/27/2026	31422XDX7	0.828	US Agency	Bullet	3/27/2026	1,000,030.12	957,770.00	1.08
Bank Hapoalim NY 4.8 3/30/2026	06251A6T2	4.845	Certificate Of Deposit	Bullet	3/30/2026	243,842.28	247,259.84	0.26
Nelnet Bank UT 0.75 4/15/2026	64034KAF8	0.750	Certificate Of Deposit	Bullet	4/15/2026	245,000.00	233,654.05	0.26
Greenstate Credit Union 0.95 4/16/2026	39573LBC1	0.950	Certificate Of Deposit	Bullet	4/16/2026	245,000.00	234,295.95	0.26
Oceanside Water CA 1.103 5/1/2026	675413DL9	1.103	Municipal	Bullet	5/1/2026	210,000.00	200,894.40	0.23

Description	CUSIP/Ticker	YTM @ Cost	Security Sector	Bullet/Callable	Maturity Date	Book Value	Market Value	% of Portfolio
FAMC 0.95 5/4/2026-23	31422XFP2	0.950	US Agency	Callable	5/4/2026	1,000,000.00	956,460.00	1.08
FAMC 0.925 6/10/2026-22	31422XHF2	0.925	US Agency	Callable	6/10/2026	1,000,000.00	953,230.00	1.08
Toyota Financial Savings NV 0.95 7/29/2026	89235MLE9	0.950	Certificate Of Deposit	Bullet	7/29/2026	245,000.00	232,593.20	0.26
Upper Santa Clara Valley Water District 1.175 8/1/	916544EV7	3.350	Municipal	Bullet	8/1/2026	963,109.07	950,750.00	0.99
City of San Diego 1.903 8/1/2026	79730CJK1	5.030	Municipal	Bullet	8/1/2026	946,408.06	965,030.00	1.01
FFCB 0.71 8/10/2026-23	3133EM2C5	0.710	US Agency	Callable	8/10/2026	1,000,000.00	944,660.00	1.08
UBS Bank UT 0.95 8/11/2026	90348JR93	0.950	Certificate Of Deposit	Bullet	8/11/2026	245,000.00	232,367.80	0.26
FHLB 0.75 9/28/2026-21	3130ANY38	0.750	US Agency	Callable	9/28/2026	1,000,000.00	949,660.00	1.08
FAMC 0.9 10/2/2026-22	31422XNH1	0.900	US Agency	Callable	10/2/2026	1,000,000.00	944,460.00	1.08
<b>Total / Average 1-2 Years</b>		<b>1.178</b>				<b>18,085,905.80</b>	<b>17,421,378.02</b>	<b>19.45</b>

<b>2-3 Years</b>								
Synchrony Bank 1 10/22/2026	87164YE34	1.000	Certificate Of Deposit	Bullet	10/22/2026	248,000.00	234,335.20	0.27
City of Palm Springs 1.402 11/1/2026	69666JHX9	1.402	Municipal	Bullet	11/1/2026	500,000.00	474,060.00	0.54
FFCB 1.34 11/30/2026	3133ENFV7	1.291	US Agency	Bullet	11/30/2026	1,001,023.03	951,620.00	1.08
California State 1.051 12/1/2026-26	13067WSW3	1.918	Municipal	Callable	12/1/2026	982,120.69	942,940.00	1.04
FHLB Step 12/22/2026-22	3130AQ2B8	1.869	US Agency	Callable	12/22/2026	1,000,000.00	972,230.00	1.08
FAMC 1.5 1/19/2027	31422XSV5	1.517	US Agency	Bullet	1/19/2027	999,622.33	953,870.00	1.08
Beal Bank (Texas) 1.55 2/3/2027	07371AWQ2	1.550	Certificate Of Deposit	Bullet	2/3/2027	245,000.00	232,708.35	0.26
FNMA 5 2/5/2027-25	3135GAN49	5.000	US Agency	Callable	2/5/2027	1,000,000.00	1,002,230.00	1.08
American Express 2 3/9/2027	02589ABQ4	3.585	Certificate Of Deposit	Bullet	3/9/2027	241,143.63	239,572.50	0.25
State of Maryland 4.05 3/15/2027	574193WF1	4.114	Municipal	Bullet	3/15/2027	998,547.73	1,006,750.00	1.08
FNMA 5.15 3/26/2027-25	3135GAQM6	5.150	US Agency	Callable	3/26/2027	1,000,000.00	1,003,090.00	1.08
BMW Bank NA 4.6 4/12/2027	05580A6Y5	4.600	Certificate Of Deposit	Bullet	4/12/2027	244,000.00	248,575.00	0.26
Spokane Teachers Credit Union 4.75 4/15/2027	849061AG1	4.750	Certificate Of Deposit	Bullet	4/15/2027	248,000.00	253,699.04	0.27
FHLB 5 4/15/2027-26	3130B0UQ0	5.000	US Agency	Callable	4/15/2027	1,000,000.00	1,007,990.00	1.08
FHLB 3 4/21/2027-22	3130ARGE5	3.000	US Agency	Callable	4/21/2027	1,000,000.00	981,480.00	1.08
San Jose California 3.594 5/1/2027	798153PY2	3.594	Municipal	Bullet	5/1/2027	1,000,000.00	988,780.00	1.08
Capital One Bank NA 3.05 5/4/2027	14042TFW2	3.050	Certificate Of Deposit	Bullet	5/4/2027	246,000.00	241,389.96	0.27
FFCB 3.24 6/28/2027	3133ENZK9	3.260	US Agency	Bullet	6/28/2027	999,495.39	990,000.00	1.08
Commonwealth of Massachusetts 3.679 7/15/2027	576004HD0	3.679	Municipal	Bullet	7/15/2027	500,000.00	497,395.00	0.54
FHLB 4.05 8/10/2027-22	3130ASUC1	4.050	US Agency	Callable	8/10/2027	1,000,000.00	995,390.00	1.08
FFCB 3.375 9/15/2027	3133ENL99	3.451	US Agency	Bullet	9/15/2027	997,953.56	993,090.00	1.08
Security Bank & Trust 3.9 9/28/2027	814010CR3	3.900	Certificate Of Deposit	Bullet	9/28/2027	245,000.00	245,044.10	0.26
FFCB 4 9/29/2027	3133ENQ29	4.064	US Agency	Bullet	9/29/2027	998,280.51	1,010,610.00	1.08
FHLB 4.7 9/30/2027-22	3130ATC21	4.700	US Agency	Callable	9/30/2027	1,000,000.00	999,310.00	1.08
<b>Total / Average 2-3 Years</b>		<b>3.390</b>				<b>17,694,186.87</b>	<b>17,466,159.15</b>	<b>19.06</b>

<b>3-4 Years</b>								
Discover Bank 4.9 11/8/2027	254673Y67	4.900	Certificate Of Deposit	Bullet	11/8/2027	244,000.00	251,849.48	0.26
FHLB 4.25 12/10/2027	3130ATUS4	3.738	US Agency	Bullet	12/10/2027	1,014,733.82	1,019,720.00	1.10

Description	CUSIP/Ticker	YTM @ Cost	Security Sector	Bullet/Callable	Maturity Date	Book Value	Market Value	% of Portfolio
University Bank 4.05 12/16/2027	914098DM7	4.050	Certificate Of Deposit	Bullet	12/16/2027	249,000.00	251,278.35	0.27
FFCB 4 1/6/2028	3133EN5N6	3.662	US Agency	Bullet	1/6/2028	1,010,003.46	1,011,250.00	1.10
Lakeside Bank 3.85 1/13/2028	51210STA5	3.850	Certificate Of Deposit	Bullet	1/13/2028	245,000.00	245,921.20	0.26
Austin Telco FCU 4.75 1/27/2028	052392CN5	4.750	Certificate Of Deposit	Bullet	1/27/2028	248,000.00	256,007.92	0.27
State of California 1.7 2/1/2028	13063DC48	3.959	Municipal	Bullet	2/1/2028	932,171.36	936,460.00	0.97
TVA 3.875 3/15/2028	880591EZ1	3.886	US Agency	Bullet	3/15/2028	999,665.70	1,009,940.00	1.08
FFCB 3.5 4/12/2028	3133EPFU4	3.667	US Agency	Bullet	4/12/2028	994,655.01	995,750.00	1.07
Dort Financial Credit Unio 4.25 4/21/2028	25844MAS7	4.250	Certificate Of Deposit	Bullet	4/21/2028	247,000.00	251,786.86	0.27
Morgan Stanley Bank NA 4.5 5/10/2028	61690U5S5	4.500	Certificate Of Deposit	Bullet	5/10/2028	244,000.00	250,853.96	0.26
T-Note 1.25 5/19/2028	91282CCE9	3.678	US Treasury	Bullet	5/19/2028	460,046.33	460,215.00	0.48
FFCB 3.875 5/30/2028	3133EPLD5	3.886	US Agency	Bullet	5/30/2028	999,633.83	1,008,340.00	1.08
FFCB 3.875 6/8/2028	3133EPME2	3.875	US Agency	Bullet	6/8/2028	1,000,000.00	1,008,110.00	1.08
FAMC 4.32 7/17/2028	31422X4Y5	4.320	US Agency	Bullet	7/17/2028	1,000,000.00	1,025,470.00	1.08
State of Rhode Island 1.5 8/1/2028	762223ML6	4.789	Municipal	Bullet	8/1/2028	888,158.01	921,150.00	0.93
FFCB 4.25 8/7/2028	3133EPSK2	4.325	US Agency	Bullet	8/7/2028	997,427.82	1,022,790.00	1.08
Liberty First Credit Union 4.7 8/7/2028	530520AK1	4.700	Certificate Of Deposit	Bullet	8/7/2028	249,000.00	260,805.09	0.27
FHLB 4.375 9/8/2028	3130AWTR1	4.445	US Agency	Bullet	9/8/2028	997,479.58	1,027,350.00	1.08
Amerant Bank NA 4.65 9/8/2028	02357QCF2	4.650	Certificate Of Deposit	Bullet	9/8/2028	249,000.00	258,920.16	0.27
State of Texas Financing Authority 5.382 10/1/2028	882724V79	5.382	Municipal	Bullet	10/1/2028	750,000.00	795,000.00	0.81
<b>Total / Average 3-4 Years</b>		<b>4.160</b>				<b>14,018,974.92</b>	<b>14,268,968.02</b>	<b>15.06</b>
<b>4-5 Years</b>								
FAMC 4.78 10/5/2028	31424WAH5	4.780	US Agency	Bullet	10/5/2028	1,000,000.00	1,043,830.00	1.08
United Fidelity Bank FSB 4.8 10/13/2028	910286HE6	4.800	Certificate Of Deposit	Bullet	10/13/2028	249,000.00	260,650.71	0.27
FAMC 4.92 11/1/2028	31424WBJ0	4.920	US Agency	Bullet	11/1/2028	1,000,000.00	1,049,780.00	1.08
Wells Fargo Bank 5.05 11/21/2028	949764HZ0	5.050	Certificate Of Deposit	Bullet	11/21/2028	248,000.00	262,165.76	0.27
SALLIE MAE BANK/SALT LKE 4.4 12/13/2028	795451DH3	4.400	Certificate Of Deposit	Bullet	12/13/2028	244,000.00	251,737.24	0.26
FFCB 4.25 12/15/2028	3133EPN50	4.335	US Agency	Bullet	12/15/2028	996,820.00	1,025,130.00	1.08
FFCB 3.875 1/9/2029	3133EPU37	3.950	US Agency	Bullet	1/9/2029	997,118.81	1,009,610.00	1.08
Cedar Rapids Bank & Trust 3.8 1/12/2029	150517GS3	3.800	Certificate Of Deposit	Bullet	1/12/2029	249,000.00	251,183.73	0.27
FHLB 4.75 2/12/2029-26	3130AYY91	4.750	US Agency	Callable	2/12/2029	1,000,000.00	1,008,000.00	1.08
FFCB 4.125 2/13/2029	3133EP3B9	4.137	US Agency	Bullet	2/13/2029	999,527.98	1,020,930.00	1.08
Unibank 4.05 2/16/2029	90458JCK0	4.050	Certificate Of Deposit	Bullet	2/16/2029	245,000.00	249,434.50	0.26
T-Bond 1.875 2/28/2029	91282CEB3	4.290	US Treasury	Bullet	2/28/2029	904,981.33	931,020.00	0.96
Morgan Stanley Pvt Bank 4.35 3/6/2029	61768ET29	4.350	Certificate Of Deposit	Bullet	3/6/2029	244,000.00	251,473.72	0.26
FAMC 4.15 3/12/2029	31424WGJ5	4.150	US Agency	Bullet	3/12/2029	1,000,000.00	1,022,290.00	1.08
FFCB 4.375 4/10/2029	3133ERAK7	4.447	US Agency	Bullet	4/10/2029	997,103.18	1,031,960.00	1.08
T-Bond 2.875 4/30/2029	91282CEM9	4.650	US Treasury	Bullet	4/30/2029	232,054.13	242,587.50	0.25
State of Oregon 4.912 5/1/2029	68609UJS5	4.912	Municipal	Bullet	5/1/2029	525,000.00	548,535.75	0.57
Texas A&M Univ 3.086 5/15/2029-27	88213AKG9	4.534	Municipal	Callable	5/15/2029	470,341.81	484,590.00	0.51

Description	CUSIP/Ticker	YTM @ Cost	Security Sector	Bullet/Callable	Maturity Date	Book Value	Market Value	% of Portfolio
T-Note 2.375 5/15/2029	9128286T2	4.355	US Treasury	Bullet	5/15/2029	459,265.44	474,530.00	0.49
Empower Federal Credit Union 4.6 5/24/2029	291916AL8	4.600	Certificate Of Deposit	Bullet	5/24/2029	249,000.00	259,492.86	0.27
County of Santa Cruz 4.869 6/1/2029	80181PHE0	4.869	Municipal	Bullet	6/1/2029	325,000.00	334,841.00	0.35
Beal Bank USA (Nevada) 4.7 6/6/2029	07371DT23	4.700	Certificate Of Deposit	Bullet	6/6/2029	244,000.00	255,226.44	0.26
FHLB 4.625 6/8/2029	3130B1BC0	4.348	US Agency	Bullet	6/8/2029	1,011,469.56	1,042,980.00	1.09
Optum Bank Inc 4.45 7/10/2029	68405VCE7	4.450	Certificate Of Deposit	Bullet	7/10/2029	244,000.00	252,605.88	0.26
FFCB 4.25 7/12/2029	3133ERKX8	4.250	US Agency	Bullet	7/12/2029	1,000,000.00	1,027,990.00	1.08
Palomar Community College District 1.836 8/1/2029	697511FG3	4.315	Municipal	Bullet	8/1/2029	893,198.59	911,600.00	0.96
Altaone Federal Credit Bank 4.25 8/15/2029	02157RAB3	4.250	Certificate Of Deposit	Bullet	8/15/2029	249,000.00	255,812.64	0.27
FAMC 3.625 9/4/2029	31424WNH1	3.732	US Agency	Bullet	9/4/2029	995,228.92	999,950.00	1.07
Merrick Bank 3.8 9/12/2029	59013KM52	3.800	Certificate Of Deposit	Bullet	9/12/2029	249,000.00	250,740.51	0.27
<b>Total / Average 4-5 Years</b>		<b>4.384</b>				<b>17,521,109.75</b>	<b>18,010,678.24</b>	<b>18.89</b>
<b>Total / Average</b>		<b>2.993</b>				<b>92,967,612.68</b>	<b>92,522,150.82</b>	<b>100</b>

### Monthly Investment Report Definitions

- Disc./Cpn Rate – The yield paid by a fixed income security.
- Yield to Call (YTC) – The rate of return of a security held to call when interest payments, market value and par value are considered.
- Yield to Maturity (YTM) – The rate of return of a security held to maturity when interest payments, market value and par value are considered.
- Bullet – A fixed income security that cannot be redeemed by the issuer until the maturity date.
- Callable – A fixed income security that can be redeemed by the issuer before the maturity date.
- Book Value – The price paid for the security.
- Par Value – The face value of a security.
- Market Value – The current price of a security.
- Sinking Bond – In the case of the CASPWR Bond held by the District, a sinking bond pays a portion of principal on a defined schedule throughout the life of the bond.
- Custodian – The financial institution that holds securities for an investor.

### Investment Abbreviations

- FHLB – Federal Home Loan Bank
- FHLMC – Federal Home Loan Mortgage Corporation (Freddie Mac)
- FNMA – Federal National Mortgage Association (Fannie Mae)
- FFCB – Federal Farm Credit Bank
- FAMCA/AGM – Federal Agricultural Mortgage Corporation (Farmer Mac)
- TVA – Tennessee Valley Authority

**Preliminary LVMWD CASH ANALYSIS - September 30, 2024**

	Restricted Cash	Cash Held by Policy	Policy Requirement	Funds Available for Capital
101 - Potable Water Operations		19,895,685	10,337,494	
201 - Potable Water Construction	7,965,096			
301 - Potable Water Replacement		13,604,880	11,758,111	
Potable Water Assigned Funds		15,000,000		
603 - Rate Stabilization Fund		8,000,000	8,000,000	
<b>Total Potable Water</b>	<b>7,965,096</b>	<b>56,500,565</b>	<b>30,095,605</b>	<b>19,370,056</b>
102 - Recycled Water Operations		4,350,165	1,106,932	
203 - Recycled Water Construction	830,655			
302 - Recycled Water Replacement		13,319,033	2,216,989	
Recyled Water Assigned Funds		10,000,000		
<b>Total Recycled Water</b>	<b>830,655</b>	<b>27,669,198</b>	<b>3,323,921</b>	<b>15,175,931</b>
130 - Sanitation Operations		8,006,265	4,915,303	
230 - Sanitation Construction	6,051,354			
330 - Sanitation Replacement		12,174,767	13,062,729	
Sanitation Assigned Funds		10,000,000		
<b>Total Sanitation</b>	<b>6,051,354</b>	<b>30,181,031</b>	<b>17,978,031</b>	<b>8,254,355</b>
701 - Vested Sick Leave Reserve	1,040,090			
720 - Insurance Reserve		9,569,861	8,672,937	<b>896,924</b>
JPA	2,077,209			
701 - Internal Services Fund	(5,663,786)			
<i>Subtotal</i>	<i>12,300,618</i>	<i>123,920,654</i>		
<b>TOTAL</b>	<b>136,221,273</b>			<b>16,359,729</b>

**Financial Policy** - Cash required to comply with District's adopted Financial Policy.

**Assigned Fund** - Revenue restricted to a particular purpose.



**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Finance and Administration

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**SUBJECT: Statement of Revenues, Expenses and Changes in Net Position: September 2024**

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**SUMMARY:**

This report provides a year-to-date summary of unaudited Fiscal Year 2024-25 financial results for the District through September 30, 2024. The report also provides an updated Capital Improvement Budget for Fiscal Year 2024-25 for adoption, along with a summary of previously approved rate adjustments for potable water, recycled water and sanitation services, effective on January 1, 2025.

Through the first quarter of Fiscal Year 2024-25, the District generated operating revenues of \$19.4 million, 9.5 percent above prior year operating revenues of \$17.7 million. First quarter operating expenses were \$15.9 million for the current fiscal year, 8.5 percent above prior year expenses of \$14.7 million. The District generated net operating income available for capital projects of \$3.5 million for the first quarter through September 30, 2024, up versus the prior year's net income of \$3.0 million, and on pace with the annual budgeted net operating income of \$13.9 million through 25 percent of the fiscal year. The District depends on the net operating income to fund capital projects and meet policy-required reserves.

**RECOMMENDATION(S):**

Receive and file the Statement of Revenues, Expenses and Changes in Net Position for the period ending on September 30, 2024; adopt the updated Capital Improvement Program Budget for Fiscal Year 2024-25; and confirm the previously approved rate adjustments for potable water, recycled water and sanitation services, effective on January 1, 2025.

**FISCAL IMPACT:**

Yes

**ITEM BUDGETED:**

Yes

## **FINANCIAL IMPACT:**

The updated Fiscal Year 2024-25 Capital Improvement Program Budget with adjusted carryforward amounts is \$44.1 million, a decrease of \$1.7 million compared to the previously adopted budget of \$45.8 million.

## **DISCUSSION:**

### First Quarter of Fiscal Year 2024-25 Financial Review :

Overall, operating revenues for the first quarter of Fiscal Year 2024-25 were \$19.4 million, \$1.7 million (or 9.5 percent) above the prior year's revenues of \$17.7 million. The operating revenues encompass 24.5 percent of the annual budgeted revenues, in line with expectations through the first quarter of the fiscal year. The increase in revenues as compared to the prior year was due to higher potable water sales of \$2.1 million offset by a decrease in recycled water sales of \$0.4 million. Potable water sales were \$11.7 million in the first quarter of Fiscal Year 2024-25 versus \$9.6 million during the same period of the prior year. \$1.0 million of the favorable result was due to sales resulting from increased residential customer "efficient outdoor" water use versus the prior year. Overall, potable water usage by customers went up 12.7 percent in the first quarter year-over-year (5,507 acre-feet for the current year versus 4,888 acre-feet during the prior year). Additionally, per the District's adopted 5-year rate study, potable water rates increased 5.0 percent in Fiscal Year 2024-25 versus the prior year, resulting in higher revenues year-over-year for the first quarter. Sanitation service fees of \$5.5 million were in line with prior year revenues of \$5.5 million, while "Other income" (which includes revenues from penalties) was \$645,000 through the first quarter of the current fiscal year, also in line with prior year revenues of \$648,000

The District generated revenues from potable water penalties, in the amount of \$97,000, during the first quarter of Fiscal Year 2024-25, up 11.4% versus prior year's penalties of \$87,000 in the first quarter of Fiscal Year 2023-24. Penalties for wasteful water usage are imposed as a violation of the law and independent of the cost to provide water service. As a result, penalty revenues are unrestricted and may be used for a wide variety of items subject to Board approval, including enhanced funding for water conservation programs, funding for the Pure Water Project Las Virgenes-Triunfo and one-time payment(s) to CalPERS for unfunded pension liability.

Districtwide operating expenses in the first quarter of Fiscal Year 2024-25 of \$15.9 million were \$1.2 million (or 8.5 percent) above the prior year's operating expenses of \$14.7 million during the first quarter of Fiscal Year 2023-24. Overall, operating expenses encompass 24.4 percent of the \$65.4 million annual operating budget, which is in line with expectations through 25 percent of the fiscal year.

Water operating expenses were \$12.6 million in the first quarter of Fiscal Year 2024-25, encompassing 27.4% of the annual budget of \$45.7 million and higher than expectations for the first quarter of the fiscal year. Water operating expenses in the first quarter were 9.9 percent above prior year expenses. Driving the increase year-over-year was higher source of supply costs due to the aforementioned increase in efficient outdoor water usage by the District's residential customers, resulting in an increase in purchased water deliveries.

Sanitation operating expenses were \$3.4 million in the first quarter of Fiscal Year 2024-25, in

line with prior year expenses of \$3.3 million in the first quarter of Fiscal Year 2023-24. The majority of operating expenses reflected for Sanitation are from the purchase of sanitation services from the Las Virgenes-Triunfo Joint Powers Authority (JPA).

Net operating income for the first quarter of Fiscal Year 2024-25 was \$3.5 million, up versus prior year net operating income of \$3.0 million, and on pace to reach an annual budgeted net operating income of \$13.9 million through 25 percent of the fiscal year. The District depends on the net operating income to fund capital projects and meet policy-required reserves.

Final Capital Improvement Program Budget:

The Fiscal Year 2024-25 Operating and Capital Improvement Program Budget was adopted by the Board on June 18, 2024. The Capital Improvement Program Budget included many projects that continue or carryover from Fiscal Year 2023-24. At the time of budget adoption, the carryforward amounts were estimated based on known project status in early May 2024 and projections for completed work during the remainder of the fiscal year. As a result, the carryforward amounts estimated can differ from the actual amounts at fiscal year-end. Staff proposes the Board adopt the final Fiscal Year 2024-25 Capital Improvement Program Budget reflecting the actual carryforward amounts. Overall, the net effect of adjustments to carryforward amounts results in a decrease of approximately \$1.7 million to the total original carryforward amount (\$45.8 million original carryforward amount in adopted budget versus \$44.1 million adjusted carryforward amount) for a total Capital Improvement Program budget of \$68.9 million in Fiscal Year 2024-25.

Confirmation of Potable Water, Recycled Water and Sanitation Service Rates for January 1, 2025:

On February 2, 2021, the Board passed, approved and adopted Resolution No. 2587, revising the District's potable water, recycled water and sanitation rates, effective March 2021 through December 2025. As part of the action, it was noted that staff would present the Board with a financial status report and recommendation to confirm or modify the approved rates in fall prior to implementation of the adjustments on January 1st of each year. As illustrated in the financial status report, current revenues and expenditures are within budget projections. As a result, staff recommends implementation of the previously approved rate adjustments for calendar year 2025.

Attachment A provides a report summarizing the Fiscal Year 2024-25 year-to-date financial results. All data provided is through September 30, 2024.

Attachment B provides the revised Fiscal Year 2024-25 Capital Improvement Program Budget with adjusted carryforward amounts.

Attachment C provides a table that reflects the new potable water, recycled water and sanitation service rates, effective on January 1, 2025.

**GOALS:**

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Brian Richie, Finance Manager

**ATTACHMENTS:**

[Attachment A](#)

[Attachment B](#)

[Attachment C](#)

**LAS VIRGENES MUNICIPAL WATER DISTRICT**  
**Statements of Revenues, Expenses, and Changes in Net Position**  
**For the Months Ended September 30, 2024 (Preliminary) and 2023**  
(dollars in thousands)



	<b>Annual Budget</b>	<i>Through 25% of fiscal year</i>		<b>Variance with Prior Year Positive (Negative)</b>
		<b>Actual Year-to-Date</b>		
	<u>2024/25</u>	<u>2024/25</u>	<u>2023/24</u>	<u>2024/25 to 2023/24</u>
<b>OPERATING REVENUES:</b>				
Potable water sales and service fees	\$ 47,507	\$ 11,686	\$ 9,600	\$ 2,086
Recycled water sales and service fees	5,252	1,580	1,963	(383)
Sanitation service fees	24,353	5,529	5,535	(6)
Other income	2,145	645	648	(3)
<b>Total operating revenues</b>	<b>79,257</b>	<b>19,440</b>	<b>17,746</b>	<b>1,694</b>
<b>OPERATING EXPENSES:</b>				
<b>Water expenses:</b>				
Source of supply	25,445	8,663	7,787	876
Pumping	2,584	405	283	122
Transmission and distribution	5,189	1,123	1,052	71
Meter	364	35	102	(67)
Water conservation	710	15	34	(19)
General and administrative	11,403	2,337	2,187	150
<b>Total water expenses</b>	<b>45,695</b>	<b>12,578</b>	<b>11,445</b>	<b>1,133</b>
<b>Sanitation expenses:</b>				
Share of Joint Powers Authority (expense)	15,621	2,639	2,674	(35)
Other sewage treatment	784	103	-	103
Lift stations	195	45	31	14
General and administrative	3,067	585	581	4
<b>Total sanitation expenses</b>	<b>19,667</b>	<b>3,372</b>	<b>3,286</b>	<b>121</b>
<b>Total operating expenses</b>	<b>65,362</b>	<b>15,950</b>	<b>14,731</b>	<b>1,254</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>13,895</b>	<b>3,490</b>	<b>3,015</b>	<b>440</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Taxes	1,512	-	-	-
Lease income	100	24	23	1
Interest income	1,500	941	693	248
Facilities income/ (expense)	324	92	83	9
Other revenues/(expenses)	311	93	87	6
<b>Non-operating revenues (expenses)</b>	<b>3,747</b>	<b>1,150</b>	<b>886</b>	<b>264</b>
Capital contributions	536	-	-	-
<b>Change in Net Position</b>	<b>18,178</b>	<b>4,640</b>	<b>3,901</b>	<b>704</b>
<b>NET POSITION:</b>				
Beginning of fiscal year	315,689	315,689	297,087	18,602
<b>Ending Net Position</b>	<b>\$ 333,867</b>	<b>\$ 320,329</b>	<b>\$ 300,988</b>	<b>\$ 19,306</b>

Capital Improvement Project Detail  
Fiscal Year 2024-26

Potable Water					
<b>Twin Lakes Pump Station Pipeline Project-CIP10430</b>					
Project Manager	Leu	<b>Project Description:</b>			
Priority	2	The new pipeline is part of the District's strategy to increase water reliability by providing additional water supply to the Twin Lakes service area. The Twin Lakes Pump Station is currently supplied via the District's LV-3 interconnection with Metropolitan Water District of Southern California (MWD) West Valley Feeder No.2. A new 16-inch pipeline will be installed to connect to an existing 30 inch water transmission main, which is supplied by MWD's West Valley Feeder No.2 via LV-1. The pipeline will be used to provide additional capacity to the pump station.			
Project to Date Budget	3,011,564				
Project to Date Expenditures	1,058,126				
Carryforward	1,953,438				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Construction (37.0%)		111,000	833,772	74,000	-
PW Replacement (63.0%)		189,000	1,419,666	126,000	-
<b>Project Totals</b>		<b>300,000</b>	<b>2,253,438</b>	<b>200,000</b>	<b>-</b>
					<b>3,511,564</b>
<b>SCADA System Communication Upgrades (LV Only)-CIP10521</b>					
Project Manager	Nkwenji	<b>Project Description:</b>			
Priority	2	Migration of the existing communication system from a serial radio network to an Ethernet based radio network. Provides redundant data paths for uninterrupted communication. Eliminates need to rely on telephone company equipment.			
Project to Date Budget	1,183,496				
Project to Date Expenditures	415,407				
Carryforward	768,089				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	768,089	-	-
<b>Project Totals</b>		<b>-</b>	<b>768,089</b>	<b>-</b>	<b>-</b>
					<b>1,183,496</b>
<b>Interconnection With CMWD-CIP10556</b>					
Project Manager	Slosser	<b>Project Description:</b>			
Priority	2	This continues to be an imperative project that will enhance the reliability of both the District's and CMWD's water supplies. Once completed, this pipeline interconnection between the two agencies will provide a backup supply in the event either agency's main supply source is compromised. The interconnection facilities for the District include 5,000 feet of 24- inch pipe in Lindero Canyon Blvd from Thousand Oaks Blvd to the county line and a pressure reducing station.			
Project to Date Budget	8,389,243				
Project to Date Expenditures	6,378,699				
Carryforward	2,010,544				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Construction (20.0%)		-	402,109	-	-
PW Replacement (80.0%)		-	1,608,435	-	-
<b>Project Totals</b>		<b>-</b>	<b>2,010,544</b>	<b>-</b>	<b>-</b>
					<b>8,389,243</b>
				Project Offset	(3,005,097)
				Net Project	6,884,146
<b>Tank Renovation: Equestrian Tank-CIP10651</b>					
Project Manager	Soderberg	<b>Project Description:</b>			
Priority	3	Condition assessment, investigation of existing tank conditions, and design repairs of concrete columns in Equestrian Tank.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	100,000	512,000
<b>Project Totals</b>		<b>-</b>	<b>-</b>	<b>100,000</b>	<b>512,000</b>
					<b>612,000</b>
<b>Cornell Pump Station Upgrades-CIP10655</b>					
Project Manager	Leu	<b>Project Description:</b>			
Priority	2	Pump station improvements to provide additional reliability and redundancy at a critical facility in the District's backbone potable water system. The improvements will replace the existing natural gas engine, electric motor, two pumps and emergency generator. This project will address deteriorating equipment, install a bypass line, plus update electrical and HVAC components in the pump station. These upgrades collectively provide added security that the pump station will deliver water in both the west-east or east-west directions, during planned and unplanned water system outages.			
Project to Date Budget	7,354,808				
Project to Date Expenditures	769,378				
Carryforward	6,585,430				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	6,585,430	-	-
<b>Project Totals</b>		<b>-</b>	<b>6,585,430</b>	<b>-</b>	<b>-</b>
					<b>7,354,808</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Potable Water System PLC Upgrade Phase I-CIP10662</b>					
<b>Project Manager</b>	Nkwenji	<b>Project Description:</b>			
<b>Priority</b>	3	Upgrade half of the potable water system programmable logic controllers (PLC's) to replace old PLC's that are no longer supported.			
<b>Project to Date Budget</b>	100,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	100,000	-
<b>Project Totals</b>		-	-	<b>100,000</b>	-
<b>Project Total: 100,000</b>					
<b>Pressure Reducing Station #32 (Old Chimney) Rehabilitation-CIP10675</b>					
<b>Project Manager</b>	Leu	<b>Project Description:</b>			
<b>Priority</b>	2	Relocate existing pressure reducing station into the public right of way and Install new supply piping, pressure reducing valves (Cla-Val) and isolation valves with corrosion control coatings applied.			
<b>Project to Date Budget</b>	390,739				
<b>Project to Date Expenditures</b>	21,487				
<b>Carryforward</b>	369,252				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	369,252	-	-
<b>Project Totals</b>		-	<b>369,252</b>	-	-
<b>Project Total: 390,739</b>					
<b>Building No. 8 Office Space Rehability-CIP10694</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	3	Replace carpet, paint, and other interior features are showing wear and have reached their useful life.			
<b>Project to Date Budget</b>	150,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	150,000				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	150,000	330,000	480,000
<b>Project Totals</b>		-	<b>150,000</b>	<b>330,000</b>	<b>480,000</b>
<b>Project Total: 960,000</b>					
<b>Pressure Regulating Station Rehabilitation #55-CIP10705</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	2	Install new piping and isolation valves with corrosion control coatings applied.			
<b>Project to Date Budget</b>	132,000				
<b>Project to Date Expenditures</b>	1,218				
<b>Carryforward</b>	130,782				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	130,782	-	-
<b>Project Totals</b>		-	<b>130,782</b>	-	-
<b>Project Total: 132,000</b>					
<b>Three Inch (3")&amp; Larger Meter Replacement-CIP10718</b>					
<b>Project Manager</b>	Bosson	<b>Project Description:</b>			
<b>Priority</b>	2	Replace all 3"-10" meters in preparation for automated meter reading infrastructure integration. There are approximately 40 three inch (3") meters; 26 four inch (4") meters; 22 six inch (6") meters; four (4) eight inch (8") meters; and two (2) ten inch (10") meters that will be replaced as part of this program.			
<b>Project to Date Budget</b>	400,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	400,000				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	400,000	-	-
<b>Project Totals</b>		-	<b>400,000</b>	-	-
<b>Project Total: 400,000</b>					
<b>Meter Vault Upgrades-CIP10719</b>					
<b>Project Manager</b>	Bosson	<b>Project Description:</b>			
<b>Priority</b>	2	Meter vault upgrades. Raising meters above grade and upgrading area safety.			
<b>Project to Date Budget</b>	356,400				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	356,400				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	356,400	-	-
<b>Project Totals</b>		-	<b>356,400</b>	-	-
<b>Project Total: 356,400</b>					

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Multi Site Security Assessment and Improvement- LV Only-CIP10723</b>					
<b>Project Manager</b>	Nkwenji	<b>Project Description:</b>			
<b>Priority</b>	2	Security assessment of various District sites and facilities. Includes access control and security camera installations and improvements.			
<b>Project to Date Budget</b>	989,000				
<b>Project to Date Expenditures</b>	68,652				
<b>Carryforward</b>	249,272				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		50,728	300,000	1,000,000	1,030,000
<b>Project Totals</b>		<b>50,728</b>	<b>300,000</b>	<b>1,000,000</b>	<b>1,030,000</b>
					<b>Project Total</b>
					<b>2,398,652</b>
<b>Wildlife Corridor Utility Relocation-CIP10725</b>					
<b>Project Manager</b>	Leu	<b>Project Description:</b>			
<b>Priority</b>	2	Mainline relocation for Wallis Annenberg Wildlife Crossing project.			
<b>Project to Date Budget</b>	594,000				
<b>Project to Date Expenditures</b>	50,204				
<b>Carryforward</b>	543,796				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	543,796	-	-
<b>Project Totals</b>		<b>-</b>	<b>543,796</b>	<b>-</b>	<b>-</b>
					<b>Project Total</b>
					<b>594,000</b>
					Project Offset
					Net Project
					(594,000)
					-
<b>Stunt Road Pump Station Improvements-CIP10727</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	2	Installation of surge tanks at the Stunt Road Pump Station to reduce future breaks along the 1,640-foot-zone transmission main along Mulholland Hwy.			
<b>Project to Date Budget</b>	292,854				
<b>Project to Date Expenditures</b>	257,325				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	735,000	-
<b>Project Totals</b>		<b>-</b>	<b>-</b>	<b>735,000</b>	<b>-</b>
					<b>Project Total</b>
					<b>1,027,854</b>
<b>Potable Water System Pipe Rehabilitation and Replacement Program-CIP10728</b>					
<b>Project Manager</b>	McDermott	<b>Project Description:</b>			
<b>Priority</b>	2	Condition assessment, study and master plan to identify replacement priorities.			
<b>Project to Date Budget</b>	600,000				
<b>Project to Date Expenditures</b>	198,155				
<b>Carryforward</b>	401,845				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	401,845	-	-
<b>Project Totals</b>		<b>-</b>	<b>401,845</b>	<b>-</b>	<b>-</b>
					<b>Project Total</b>
					<b>600,000</b>
<b>CIS Mobile Capability-CIP10733</b>					
<b>Project Manager</b>	Spear	<b>Project Description:</b>			
<b>Priority</b>	2	Implement Mobile Solution for CIS service orders and streamline service order creation and completion by field and office staff.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	225,000	-
<b>Project Totals</b>		<b>-</b>	<b>-</b>	<b>225,000</b>	<b>-</b>
					<b>Project Total</b>
					<b>225,000</b>
<b>Pressure Regulating Station Valve Replacement (Multiple Stations)-CIP10734</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	2	Project to replace isolation valves that are no longer functioning properly.			
<b>Project to Date Budget</b>	150,480				
<b>Project to Date Expenditures</b>	5,881				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		155,760	155,760	161,040	1,090,320
<b>Project Totals</b>		<b>155,760</b>	<b>155,760</b>	<b>161,040</b>	<b>1,090,320</b>
					<b>Project Total</b>
					<b>1,413,001</b>

**Capital Improvement Project Detail**  
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<b>Emergency Pipeline Construction Repair and Replacements-CIP10736</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	1	This project consists of responding to emergency repair and replacement of existing pipeline repair on ancillary paving and concrete caused by leaks and failures.			
<b>Project to Date Budget</b>	396,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	396,000	2,376,000
<b>Project Totals</b>		-	-	<b>396,000</b>	<b>2,376,000</b>
<b>2,772,000</b>					
<b>Water Tank Rehab- Jed Smith / McCoy-CIP10757</b>					
<b>Project Manager</b>	Soderberg	<b>Project Description:</b>			
<b>Priority</b>	2	Condition assessment, inspection, and rehabilitation of the Jed Smith and McCoy Potable Tanks. Rehabilitation work will include any upgrades needed to the steel tanks, deteriorated valves, piping, and other items associated with the tanks. The interior and exterior coating will be rehabilitated as needed.			
<b>Project to Date Budget</b>	1,751,767				
<b>Project to Date Expenditures</b>	89,659				
<b>Carryforward</b>	1,662,108				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		750,000	2,412,108	250,000	-
<b>Project Totals</b>		<b>750,000</b>	<b>2,412,108</b>	<b>250,000</b>	<b>-</b>
<b>2,751,767</b>					
<b>Dump Truck Replacement-CIP10761</b>					
<b>Project Manager</b>	Triplett	<b>Project Description:</b>			
<b>Priority</b>	2	Replace District's dump truck to meet new emission requirements. The dump truck is a 2001 model year with over 50,000 miles.			
<b>Project to Date Budget</b>	226,068				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	226,068				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	226,068	-	-
<b>Project Totals</b>		-	<b>226,068</b>	-	-
<b>226,068</b>					
<b>Building 1 Improvements-CIP10771</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	2	In an effort to maximize revenue derived from all District assets, staff will use existing architectural plans to perform due diligence and further investigate the potential to modify, upgrade, and modernize Building 1 for rental purposes.			
<b>Project to Date Budget</b>	673,000				
<b>Project to Date Expenditures</b>	29,796				
<b>Carryforward</b>	643,204				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	643,204	-	-
<b>Project Totals</b>		-	<b>643,204</b>	-	-
<b>673,000</b>					
<b>Cla-Val Repair Truck-CIP10773</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	1	Specialized piece of equipment for repair of Cla-Val Valves.			
<b>Project to Date Budget</b>	150,654				
<b>Project to Date Expenditures</b>	74,096				
<b>Carryforward</b>	76,558				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	150,654	-	-
<b>Project Totals</b>		-	<b>150,654</b>	-	-
<b>150,654</b>					
<b>Customer Service Security Improvements-CIP10775</b>					
<b>Project Manager</b>	Bosson	<b>Project Description:</b>			
<b>Priority</b>	1	Replace existing front counter security glass with security glass.			
<b>Project to Date Budget</b>	200,040				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	200,040				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	200,040	-	-
<b>Project Totals</b>		-	<b>200,040</b>	-	-
<b>200,040</b>					

**Capital Improvement Project Detail**  
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<b>Skidsteer-CIP10776</b>					
Project Manager	Triplett	<b>Project Description:</b>			
Priority	2	Purchase Skidsteer loader with grinder and water tank and sweeper.			
Project to Date Budget	23,132				
Project to Date Expenditures	0				
Carryforward	23,132				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		201,868	225,000	-	-
<b>Project Totals</b>		<b>201,868</b>	<b>225,000</b>	<b>-</b>	<b>-</b>
					<b>Project Total</b>
					<b>225,000</b>
<b>Upgrade Wireless Communications Backhaul System-CIP10777</b>					
Project Manager	Nkwenji	<b>Project Description:</b>			
Priority	1	Upgrade District wireless communications network based on roadmap and priorities from submitted Master Plan.			
Project to Date Budget	1,001,000				
Project to Date Expenditures	0				
Carryforward	1,001,000				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		239,000	1,240,000	1,500,000	-
<b>Project Totals</b>		<b>239,000</b>	<b>1,240,000</b>	<b>1,500,000</b>	<b>-</b>
					<b>Project Total</b>
					<b>2,740,000</b>
<b>Westlake Reservoir Water Quality Equipment-CIP10779</b>					
Project Manager	Johnson	<b>Project Description:</b>			
Priority	1	Installation of reservoir water quality equipment.			
Project to Date Budget	300,000				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	600,000	-
<b>Project Totals</b>		<b>-</b>	<b>-</b>	<b>600,000</b>	<b>-</b>
					<b>Project Total</b>
					<b>600,000</b>
<b>LV2 Drives-CIP10781</b>					
Project Manager	Leu	<b>Project Description:</b>			
Priority	1	Replacement of obsolete VFD drives.			
Project to Date Budget	678,026				
Project to Date Expenditures	160,681				
Carryforward	517,345				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	517,345	-	-
<b>Project Totals</b>		<b>-</b>	<b>517,345</b>	<b>-</b>	<b>-</b>
					<b>Project Total</b>
					<b>678,026</b>
<b>IT Capital Purchases-CIP10783</b>					
Project Manager	Nkwenji	<b>Project Description:</b>			
Priority	3	Purchase of Information Technology related software and equipment.			
Project to Date Budget	75,000				
Project to Date Expenditures	0				
Carryforward	75,000				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		75,000	150,000	80,000	544,000
<b>Project Totals</b>		<b>75,000</b>	<b>150,000</b>	<b>80,000</b>	<b>544,000</b>
					<b>Project Total</b>
					<b>774,000</b>
<b>PW System Small Valve Replacement -CIP10784</b>					
Project Manager	Johnson	<b>Project Description:</b>			
Priority	2	Replacement of potable water system feeder valves. Activity in fiscal years 2023-2032 are typically 16" and larger.			
Project to Date Budget	150,480				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		175,000	175,000	175,000	1,104,840
<b>Project Totals</b>		<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>1,104,840</b>
					<b>Project Total</b>
					<b>1,454,840</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>PW System Rehabilitation-CIP10785</b>					
<b>Project Manager</b>	Arenas	<b>Project Description:</b>			
<b>Priority</b>	2	Programatic identification and replacement of portions of the potable water system. The goal is to repair and replace portions of the system to prevent system failures.			
<b>Project to Date Budget</b>	264,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		300,000	300,000	3,163,900	25,015,330
<b>Project Totals</b>		<b>300,000</b>	<b>300,000</b>	<b>3,163,900</b>	<b>25,015,330</b>
<b>28,479,230</b>					
<b>Pressure Vessel Maintenance Program-CIP10786</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	2	Assess, repair, and replace surge protection vessels.			
<b>Project to Date Budget</b>	99,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		100,000	100,000	100,000	450,000
<b>Project Totals</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>450,000</b>
<b>650,000</b>					
<b>Fire Hardening-LVMWD Facilities-CIP10787</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	2	Identify and implement fire hardening strategies for facilities that are prone to wildfire related damage and/or service interruption. Fire hardening strategy for LVMWD facilities includes preventive measures and protection systems for both internal and external sources of fire. Potential facility improvements include 1) employing advanced detectors and utilizing a plant fire safety system; and 2) evaluation and, if feasible, installation of a premier fire defense system. Fire Hardening also includes creating larger defensible space around critical structures and providing wider access roads and preventative improvements to facilities.			
<b>Project to Date Budget</b>	204,600				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	204,600				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	204,600	-	-
<b>Project Totals</b>		<b>-</b>	<b>204,600</b>	<b>-</b>	<b>-</b>
					<b>204,600</b>
					Project Offset
					(204,600)
					<b>-</b>
<b>Net Project</b>					
<b>Potable System Coatings Program-CIP10788</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	2	Implement a proactive painting and coatings program for the protection of District potable water system assets.			
<b>Project to Date Budget</b>	100,320				
<b>Project to Date Expenditures</b>	98,510				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		104,280	104,280	104,280	732,600
<b>Project Totals</b>		<b>104,280</b>	<b>104,280</b>	<b>104,280</b>	<b>732,600</b>
<b>941,160</b>					
<b>Cathodic Protection Program-CIP10789</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	2	Assessment, repair, and replacement (if needed) of approximately 274 cathodic protection test points throughout the District's potable water transmission and storage system.			
<b>Project to Date Budget</b>	99,000				
<b>Project to Date Expenditures</b>	27,158				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		99,000	99,000	99,000	396,000
<b>Project Totals</b>		<b>99,000</b>	<b>99,000</b>	<b>99,000</b>	<b>396,000</b>
<b>594,000</b>					

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Woolsey Fire Landscape Restoration-CIP10790</b>						
<b>Project Manager</b>	Jones	<b>Project Description:</b> Restoration of Woolsey Fire damaged landscaping on District property. Work will include planting of trees and repair/replace irrigation systems where needed. New landscape will incorporate fire resistant design, if applicable.				
<b>Priority</b>	2					
<b>Project to Date Budget</b>	132,000					
<b>Project to Date Expenditures</b>	0					
<b>Carryforward</b>	0					
			<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
			<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	PW Replacement (100%)		132,000	132,000	132,000	792,000
<b>Project Totals</b>			<b>132,000</b>	<b>132,000</b>	<b>132,000</b>	<b>792,000</b>
						Projct Offset (1,056,000)
						Net Project -

<b>Vehicle Replacement Program-CIP10792</b>						
<b>Project Manager</b>	Triplett	<b>Project Description:</b> Annual fleet vehicle replacements. Increases FY23-24 reflect accelerated purchases of certain heavy vehicles in response to new electric fleet purchasing requirements.				
<b>Priority</b>	2					
<b>Project to Date Budget</b>	300,000					
<b>Project to Date Expenditures</b>	300,767					
<b>Carryforward</b>	0					
			<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
			<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	PW Replacement (100%)		300,000	300,000	300,000	1,800,000
<b>Project Totals</b>			<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,800,000</b>
						<b>2,400,000</b>

<b>Analyzers on District Tanks-CIP10814</b>						
<b>Project Manager</b>	Johnson	<b>Project Description:</b> Purchase distribution system tank analyzers for water quality.				
<b>Priority</b>	1					
<b>Project to Date Budget</b>	66,000					
<b>Project to Date Expenditures</b>	0					
<b>Carryforward</b>	66,000					
			<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
			<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	PW Replacement (100%)		-	66,000	-	-
<b>Project Totals</b>			<b>-</b>	<b>66,000</b>	<b>-</b>	<b>-</b>
						<b>66,000</b>

<b>Mixing Systems for Distribution Tanks-CIP10815</b>						
<b>Project Manager</b>	Johnson	<b>Project Description:</b> Purchase distribution system tank mixers for water quality.				
<b>Priority</b>	1					
<b>Project to Date Budget</b>	132,000					
<b>Project to Date Expenditures</b>	0					
<b>Carryforward</b>	132,000					
			<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
			<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	PW Replacement (100%)		-	132,000	-	-
<b>Project Totals</b>			<b>-</b>	<b>132,000</b>	<b>-</b>	<b>-</b>
						<b>132,000</b>

<b>Chlorination Trailer/Skid Package-CIP10816</b>						
<b>Project Manager</b>	Johnson	<b>Project Description:</b> Purchase distribution system water quality chlorination trailer.				
<b>Priority</b>	1					
<b>Project to Date Budget</b>	303,600					
<b>Project to Date Expenditures</b>	0					
<b>Carryforward</b>	303,600					
			<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
			<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	PW Replacement (100%)		-	303,600	-	-
<b>Project Totals</b>			<b>-</b>	<b>303,600</b>	<b>-</b>	<b>-</b>
						<b>303,600</b>

<b>Westlake Top of Dam Road Repair-CIP10817</b>						
<b>Project Manager</b>	Johnson	<b>Project Description:</b> Repair low point on top of damn road identified by state as requiring gravel fill.				
<b>Priority</b>	1					
<b>Project to Date Budget</b>	79,200					
<b>Project to Date Expenditures</b>	31,464					
<b>Carryforward</b>	47,736					
			<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
			<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	PW Replacement (100%)		-	47,736	-	-
<b>Project Totals</b>			<b>-</b>	<b>47,736</b>	<b>-</b>	<b>-</b>
						<b>79,200</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Lindero Canyon/Agoura Road Potable Main Relocation-CIP10819</b>					
<b>Project Manager</b>	Leu	<b>Project Description:</b>			
<b>Priority</b>	1	Environmental Investigation of extent of soil contamination within the intersection of Lindero Canyon Road & Agoura Road, and its potential effects on the District's potable main. Relocate and/or replace the potable main as needed.			
<b>Project to Date Budget</b>	277,774				
<b>Project to Date Expenditures</b>	14,305				
<b>Carryforward</b>	263,469				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		1,110,240	1,373,709	660,000	-
<b>Project Totals</b>		<b>1,110,240</b>	<b>1,373,709</b>	<b>660,000</b>	<b>-</b>
					<b>Project Total</b>
					<b>2,048,014</b>
<b>Westlake Pump Station Painting Project-CIP10820</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	1	Inside and outside painting of Westlake Pump Station for customer tours.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		79,200	79,200	-	-
<b>Project Totals</b>		<b>79,200</b>	<b>79,200</b>	<b>-</b>	<b>-</b>
					<b>Project Total</b>
					<b>79,200</b>
<b>Potable Water Tank Rehabilitation-CIP10821</b>					
<b>Project Manager</b>	Soderberg	<b>Project Description:</b>			
<b>Priority</b>	2	Condition Assessment, design, and rehabilitation of potable water tanks. FY24.25 includes design of Twin Lake 1 and Upper Twin Lakes Tanks. FY25.26 includes construction of Twin Lake 1 and Upper Twin Lakes tanks and assessment/design of two additional tanks.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		200,000	200,000	1,887,864	11,020,013
<b>Project Totals</b>		<b>200,000</b>	<b>200,000</b>	<b>1,887,864</b>	<b>11,020,013</b>
					<b>Project Total</b>
					<b>13,107,877</b>
<b>Westlake Treatment Plant Paving/Repair-CIP10822</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	1	Westlake treatment plant paving repair and overlay.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		165,000	165,000	-	-
<b>Project Totals</b>		<b>165,000</b>	<b>165,000</b>	<b>-</b>	<b>-</b>
					<b>Project Total</b>
					<b>165,000</b>
<b>Building No. 7 Balcony Floor Replacement-CIP101823</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	1	Remove and replace failing flooring on bldg 7 balcony.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	25,000	198,000
<b>Project Totals</b>		<b>-</b>	<b>-</b>	<b>25,000</b>	<b>198,000</b>
					<b>Project Total</b>
					<b>223,000</b>
<b>HQ Fire Alarm Replacement-CIP10824</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	1	Replace Fire alarm panel due to obsolescence and compatibility with VOIP.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		10,000	10,000	150,000	-
<b>Project Totals</b>		<b>10,000</b>	<b>10,000</b>	<b>150,000</b>	<b>-</b>
					<b>Project Total</b>
					<b>160,000</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>CIS Upgrade-CIP10825</b>					
<b>Project Manager</b>	Spear	<b>Project Description:</b>			
<b>Priority</b>	2	Upgrade of Customer Information System to a cloud based system.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	700,000	30,000
<b>Project Totals</b>		-	-	<b>700,000</b>	<b>30,000</b>
<b>Asset Inventory and Management Platform-CIP10826</b>					
<b>Project Manager</b>	Nkwenji	<b>Project Description:</b>			
<b>Priority</b>	2	Implement Comprehensive Asset Inventory, Tracking, and Management Platform - Tracks assets from intake to field installation.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	300,000	300,000
<b>Project Totals</b>		-	-	<b>300,000</b>	<b>300,000</b>
<b>District 29 Interconnection Malibu Canyon Rd-CIP10827</b>					
<b>Project Manager</b>	Schlageter	<b>Project Description:</b>			
<b>Priority</b>	2	This project includes the interconnection of District 29 and LVMWD potable water systems to convey water in either direction during times of planned or unplanned outages. In addition, this interconnection provides LVMWD access to Colorado River water as an alternative supply sources when State Water Project supply is limited. The proposed project is multi-phased and includes possible LVMWD financial participation for the upsizing of pipeline facilities related to the Ranch Francisco development. Project elements include pipeline conveyance, multiple pump stations and pressure reducing stations and supporting appurtenances. Financial participation by other agencies could include District 29, Calleguas and MWD.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		100,000	100,000	200,000	-
<b>Project Totals</b>		<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>-</b>
<b>Alternative Water Supply Development-CIP10853</b>					
<b>Project Manager</b>	Schlageter	<b>Project Description:</b>			
<b>Priority</b>	2	Identify projects to support alternative water supplies and diversification of our water supply portfolio. Projects could include interconnections, ocean desalination, groundwater storage, etc. Focused in IIP out years for consideration in rate study.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		100,000	100,000	100,000	-
<b>Project Totals</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>Conduit Pump Station Settling Repairs-CIP10828</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	2	Repair access and structures at Conduit Pump Station due to settling at the facility and improve safety measures for staff.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		300,000	300,000	-	-
<b>Project Totals</b>		<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>-</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Cold Canyon Surge Tank-CIP10829</b>					
Project Manager	Johnson	<b>Project Description:</b>			
Priority	1	Cold Canyon surge tank has failed annual inspection and is in need of replacement to ensure water system protections.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		204,000	204,000	-	-
<b>Project Totals</b>		<b>204,000</b>	<b>204,000</b>	<b>-</b>	<b>-</b>
<b>204,000</b>					
<b>Westlake Raw Water Reservoir Cover-CIP10830</b>					
Project Manager	Jackson	<b>Project Description:</b>			
Priority	2	Install permanent cover to Westlake Raw Water reservoir to improve water quality and aid in the reduction disinfection byproducts in the facility.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		396,000	396,000	-	-
<b>Project Totals</b>		<b>396,000</b>	<b>396,000</b>	<b>-</b>	<b>-</b>
<b>396,000</b>					
<b>Westlake Torchwood Tank Analyzer Repairs-CIP10831</b>					
Project Manager	Jackson	<b>Project Description:</b>			
Priority	2	Upgrade the tank analyzers and the structure to improve reliability and safety.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		150,000	150,000	-	-
<b>Project Totals</b>		<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
<b>150,000</b>					
<b>Westlake Torchwood Tank Slope Repairs-CIP10832</b>					
Project Manager	Jackson	<b>Project Description:</b>			
Priority	1	Repair and improve the slope behind Torchwood tank to eliminate falling rock hazard and improve safety to the tank.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		-	-	200,000	-
<b>Project Totals</b>		<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
<b>200,000</b>					
<b>PW Treatment Reliability-CIP10833</b>					
Project Manager	Johnson	<b>Project Description:</b>			
Priority	3	Reliability fund for needed projects within the treatment division for unplanned equipment replacements.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		100,000	100,000	100,000	800,000
<b>Project Totals</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>800,000</b>
<b>1,000,000</b>					
<b>Distribution Reliability-CIP10834</b>					
Project Manager	Johnson	<b>Project Description:</b>			
Priority	3	Reliability fund for needed projects within the treatment division for unplanned equipment replacements.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		100,000	100,000	100,000	800,000
<b>Project Totals</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>800,000</b>
<b>1,000,000</b>					

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>JBR Pump Sta Surge Tank Removal and VFD Upgrade-CIP10835</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	2	JBR surge tank is approaching its end of service life and is not performing well in annual testing. Removal of the surge tank and improved VFD operations.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
PW Replacement (100%)		150,000	150,000	-	-
<b>Project Totals</b>		<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
					<b>Project Total</b>
					<b>150,000</b>

<b>Potable Water Summary</b>					
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
		<b>Carryforward</b>	<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>
PW Construction		1,124,881	111,000	1,235,881	74,000
PW Replacement		18,235,827	6,036,076	24,271,903	14,304,044
<b>Total Potable Water</b>		<b>19,360,708</b>	<b>6,147,076</b>	<b>25,507,784</b>	<b>14,378,044</b>
					<b>Future Year</b>
					<b>Appropriations</b>
					<b>-</b>
					<b>49,471,103</b>

<b>Sanitation</b>					
<b>SCADA System Communications Upgrade-CIP10520</b>					
<b>Project Manager</b>	Nkwenji	<b>Project Description:</b>			
<b>Priority</b>	2	Migration of the existing communication system from a serial radio network to an ethernet based radio network. Provide redundant data paths for uninterrupted communication. Eliminate need to rely on telephone company equipment.			
<b>Project to Date Budget</b>	737,100				
<b>Project to Date Expenditures</b>	72,539				
<b>Carryforward</b>	664,561				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
Sanitation Replacement (100%)		-	469,180	221,684	1,330,104
LV Share Amount (70.6%)		-	195,381	92,316	553,896
TWSD Share Amount (29.4%)		-	-	-	-
<b>Project Totals</b>		<b>-</b>	<b>664,561</b>	<b>314,000</b>	<b>1,884,000</b>
					<b>Project Total</b>
					<b>2,935,100</b>

<b>Summer Season TMDL Compliance-CIP10619</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	2	Selection, preliminary studies, outreach, CEQA analysis, preliminary design, and final design for the summer time compliance. Construction of a 1 MGD "side stream" treatment facility at Tapia to treat potable water for stream flow augmentation.			
<b>Project to Date Budget</b>	4,597,941				
<b>Project to Date Expenditures</b>	4,058,703				
<b>Carryforward</b>	539,238				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
Sanitation Replacement (100%)		-	380,702	-	-
LV Share Amount (70.6%)		-	158,536	-	-
TWSD Share Amount (29.4%)		-	-	-	-
<b>Project Totals</b>		<b>-</b>	<b>539,238</b>	<b>-</b>	<b>-</b>
					<b>Project Total</b>
					<b>4,597,941</b>

<b>Pure Water Project-CIP10635</b>					
<b>Project Manager</b>	Slosser	<b>Project Description:</b>			
<b>Priority</b>	2	The PWP includes construction of an advanced water purification facility (AWPF) to treat tertiary effluent from TWRP for indirect potable reuse, through reservoir water augmentation. New pipelines will convey source water from the recycled water system to the AWPF for treatment, purified water from the AWPF to the Las Virgenes Reservoir for storage, reverse osmosis concentrate for ultimate discharge to the ocean, and residuals to the sewer.			
<b>Project to Date Budget</b>	30,821,536				
<b>Project to Date Expenditures</b>	12,018,337				
<b>Carryforward</b>	18,803,199				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
Sanitation Replacement (100%)		14,002,081	27,277,140	58,531,696	163,158,318
LV Share Amount (70.6%)		5,830,895	11,359,036	24,374,389	67,944,116
TWSD Share Amount (29.4%)		-	-	-	-
<b>Project Totals</b>		<b>19,832,976</b>	<b>38,636,175</b>	<b>82,906,085</b>	<b>231,102,434</b>
					<b>Project Total</b>
					<b>364,663,031</b>
					Project Offset
					(10,199,637)
					Net Project
					354,463,394

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Rancho Las Virgenes Storm Water Diversion-CIP10668</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	2	Replacement of two storm water diversion structures at the Rancho Las Virgenes Composting Facility. Structures have lifted and need to be addressed. The drainage from the V- ditch goes to a discharge point in Las Virgenes Creek. There is a concern that sludge and/or reclaimed water entering into the V-ditch could enter the creek via the drainage from the V-ditch. An open/close valve should be installed at the drainage area so that operators control the contents of the V-ditch. A sump pump system with discharge piping should also be included so that the contents can be pumped either to the field or offsite.			
<b>Project to Date Budget</b>	175,646	<b>FY 2024-25 Appropriations</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Appropriations</b>	<b>Future Year Appropriations</b>
<b>Project to Date Expenditures</b>	3,746				
<b>Carryforward</b>	171,900				
Sanitation Replacement (100%)					<b>Project Total</b>
	LV Share Amount (70.6%)	-	121,361	-	-
	TWSD Share Amount (29.4%)	-	50,539	-	-
<b>Project Totals</b>		-	<b>171,900</b>	-	<b>175,646</b>
<b>Tapia Tertiary Filter Rehab-CIP10703</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	2	Tertiary Filters concrete rehabilitation. Approximately 25 locations that require a 1 square foot patching with rebar repair. Replace 45 metal plates (2' X 4') on the filter deck and fix concrete around the plates with proper joint sealer. Also include the repair of an electrical panel in the Filter gallery. Replace existing electric actuators at filter structure with new electric actuators. Program plant control system to function with both remote PLC control of actuators and local actuator control. Upgrade local controls to replace old filter annunciator panels which are currently located on the top deck of the filter structure.			
<b>Project to Date Budget</b>	50,000	<b>FY 2024-25 Appropriations</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Appropriations</b>	<b>Future Year Appropriations</b>
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	50,000				
Sanitation Replacement (100%)					<b>Project Total</b>
	LV Share Amount (70.6%)	279,576	314,876	-	-
	TWSD Share Amount (29.4%)	116,424	131,124	-	-
<b>Project Totals</b>		<b>396,000</b>	<b>446,000</b>	-	<b>446,000</b>
<b>Multi Site Security Assessment and Improvement JPA-CIP10724</b>					
<b>Project Manager</b>	Nkwenji	<b>Project Description:</b>			
<b>Priority</b>	2	Security Assessment of various District sites and facilities. This will include access controls and security camera installations and improvements.			
<b>Project to Date Budget</b>	448,200	<b>FY 2024-25 Appropriations</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Appropriations</b>	<b>Future Year Appropriations</b>
<b>Project to Date Expenditures</b>	7,853				
<b>Carryforward</b>	440,347				
Sanitation Replacement (100%)					<b>Project Total</b>
	LV Share Amount (70.6%)	42,115	353,000	353,000	100,647
	TWSD Share Amount (29.4%)	17,538	147,000	147,000	41,913
<b>Project Totals</b>		<b>59,653</b>	<b>500,000</b>	<b>500,000</b>	<b>142,560</b>
<b>Tapia Flow Equalization-CIP10737</b>					
<b>Project Manager</b>	Slosser/Leu	<b>Project Description:</b>			
<b>Priority</b>	1	This project consists of the development of a preliminary design report to evaluate the storage and conveyance of Tapia primary effluent to help store and equalize the diurnal peak flows that Tapia sees between dry and wet weather events. This maximizes effluent available for the AWT and also improves and provides consistent water quality for the feed water to the AWT.			
<b>Project to Date Budget</b>	3,780,000	<b>FY 2024-25 Appropriations</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Appropriations</b>	<b>Future Year Appropriations</b>
<b>Project to Date Expenditures</b>	710				
<b>Carryforward</b>	3,779,290				
Sanitation Replacement (100%)					<b>Project Total</b>
	LV Share Amount (70.6%)	-	2,668,179	2,350,980	-
	TWSD Share Amount (29.4%)	-	1,111,111	979,020	-
<b>Project Totals</b>		-	<b>3,779,290</b>	<b>3,330,000</b>	<b>7,110,000</b>
<b>Concrete Corrosion/Crack Repair-Tapia-CIP10741</b>					
<b>Project Manager</b>	Triplett	<b>Project Description:</b>			
<b>Priority</b>	1	Repair failing concrete at the Tapia Water Reclamation Facility.			
<b>Project to Date Budget</b>	314,000	<b>FY 2024-25 Appropriations</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Appropriations</b>	<b>Future Year Appropriations</b>
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	314,000				
Sanitation Replacement (100%)					<b>Project Total</b>
	LV Share Amount (70.6%)	-	221,684	-	-
	TWSD Share Amount (29.4%)	-	92,316	-	-
<b>Project Totals</b>		-	<b>314,000</b>	-	<b>314,000</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Lift Station Improvements-CIP10742</b>					
<b>Project Manager</b>	Korkosz / Soderberg	<b>Project Description:</b>			
<b>Priority</b>	2	Repair and rehabilitate aging lift stations.			
<b>Project to Date Budget</b>	932,400				
<b>Project to Date Expenditures</b>	260,510				
<b>Carryforward</b>	671,890				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (100%)		200,000	871,890	2,000,000	-
<b>Project Totals</b>		<b>200,000</b>	<b>871,890</b>	<b>2,000,000</b>	<b>-</b>
<b>Project Total: 3,132,402</b>					
<b>Fire Hardening- JPA Facilities-CIP10743</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	2	Fire hardening strategy for JPA facilities includes preventive measures and protection systems for both internal and external sources of fire. Potential facility improvements include: 1) employing advanced detectors and utilizing a plant fire safety systems; and 2) evaluation and, if feasible, installation of a perimeter fire defense system. Fire Hardening also includes creating larger defensible space around critical structures and providing wider access roads and preventative improvements to facilities.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		186,384	186,384	-	931,920
TWSD Share Amount (29.4%)		77,616	77,616	-	388,080
<b>Project Totals</b>		<b>264,000</b>	<b>264,000</b>	<b>-</b>	<b>1,320,000</b>
<b>Project Total: 1,584,000</b>					
<b>Discharge Point Rehab-CIP10745</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	1	Evaluate and repair failed 003 Discharge point pipeline (into Malibu Creek). Contract for inspection, an engineering study and a design report to determine the most cost effective means to repair failed 24" potable water pipeline from the Tapia Water Reclamation Facility to Malibu Creek. The pipeline will be used to supply potable supplement to the Malibu Creek during low flow periods. Approximately one (1) mile of pipeline needs to be and preventative improvements to facilities.			
<b>Project to Date Budget</b>	828,080				
<b>Project to Date Expenditures</b>	145,613				
<b>Carryforward</b>	682,467				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	481,822	-	-
TWSD Share Amount (29.4%)		-	200,645	-	-
<b>Project Totals</b>		<b>-</b>	<b>682,467</b>	<b>-</b>	<b>-</b>
<b>Project Total: 828,080</b>					
<b>New RAS Wet Well and Pumps-CIP10747</b>					
<b>Project Manager</b>		<b>Project Description:</b>			
<b>Priority</b>	2	Replace RAS wet well and pumps to increase pumping capacity and reliability.			
<b>Project to Date Budget</b>	120,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		84,720	84,720	947,452	-
TWSD Share Amount (29.4%)		35,280	35,280	394,548	-
<b>Project Totals</b>		<b>120,000</b>	<b>120,000</b>	<b>1,342,000</b>	<b>-</b>
<b>Project Total: 1,462,000</b>					
<b>Centrate Tank Inspection and Rehabilitation Assesment-CIP10748</b>					
<b>Project Manager</b>	Soderberg	<b>Project Description:</b>			
<b>Priority</b>	2	Tank inspections and recommendations for rehabilitation.			
<b>Project to Date Budget</b>	132,000				
<b>Project to Date Expenditures</b>	32,073				
<b>Carryforward</b>	99,927				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		35,300	105,848	35,300	-
TWSD Share Amount (29.4%)		14,700	44,079	14,700	-
<b>Project Totals</b>		<b>50,000</b>	<b>149,927</b>	<b>50,000</b>	<b>-</b>
<b>Project Total: 232,000</b>					

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Tapia Influent Pump Replacement-CIP10749</b>					
<b>Project Manager</b>		<b>Project Description:</b>			
<b>Priority</b>	2	Replacement of two (2) influent pumps with dry pit submersible pumps. Dry pit submersible pumps will improve staff's ability to maintain and improve staff safety when performing maintenance.			
<b>Project to Date Budget</b>	0	This project was identified in the 2017 Carollo study.			
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	-	70,600	1,175,490
TWSD Share Amount (29.4%)		-	-	29,400	489,510
<b>Project Totals</b>		-	-	<b>100,000</b>	<b>1,665,000</b>
<b>1,765,000</b>					
<b>Lift Station No.1 Pump Replacement-CIP10750</b>					
<b>Project Manager</b>	Triplett	<b>Project Description:</b>			
<b>Priority</b>	2	Replacement of (3) pumps			
<b>Project to Date Budget</b>	396,000				
<b>Project to Date Expenditures</b>	2,673				
<b>Carryforward</b>	393,327				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (100%)		-	393,327	-	-
<b>Project Totals</b>		-	<b>393,327</b>	-	-
<b>396,000</b>					
<b>Lift Station No.2 Pump Replacement-CIP10751</b>					
<b>Project Manager</b>		<b>Project Description:</b>			
<b>Priority</b>	2	Replacement of (3) pumps			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (100%)		396,000	396,000	-	-
<b>Project Totals</b>		<b>396,000</b>	<b>396,000</b>	-	-
<b>396,000</b>					
<b>Tapia Sludge Wet Well Re-Circulation-CIP10752</b>					
<b>Project Manager</b>	Triplett	<b>Project Description:</b>			
<b>Priority</b>	2	The re-circulation (mixing) piping at the Tapia sludge wet wells is corroded and develops leaks. This project replaces this piping.			
<b>Project to Date Budget</b>	112,800				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	112,800				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		48,855	128,492	-	-
TWSD Share Amount (29.4%)		20,345	53,508	-	-
<b>Project Totals</b>		<b>69,200</b>	<b>182,000</b>	-	-
<b>182,000</b>					
<b>Tapia Air Line Repair-CIP10753</b>					
<b>Project Manager</b>	Soderberg	<b>Project Description:</b>			
<b>Priority</b>	1	The air line which conveys compressed air to the treatment process has leaks which not only allow air to escape, but also allow contaminants to enter into the pipeline and potentially the air diffusers. A large portion of this line was repaired, however a section of the pipeline was not addressed. This section needs to be addressed to stop leakage and protect the diffuser membranes.			
<b>Project to Date Budget</b>	330,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	330,000				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	232,980	-	-
TWSD Share Amount (29.4%)		-	97,020	-	-
<b>Project Totals</b>		-	<b>330,000</b>	-	-
<b>330,000</b>					

**Capital Improvement Project Detail**  
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<b>Trunk Sewer System Improvements-CIP10756</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	2	Annual program to replace or rehabilitate trunk sewer system components based on CCTV, condition assessment & SSMP, end of useful life, or obsolescence.			
<b>Project to Date Budget</b>	501,600				
<b>Project to Date Expenditures</b>	37,802				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (70.6%)	465,960	465,960	465,960	4,384,260
	TWSD Share Amount (29.4%)	194,040	194,040	194,040	1,825,740
<b>Project Totals</b>		<b>660,000</b>	<b>660,000</b>	<b>660,000</b>	<b>6,210,000</b>
					<b>7,530,000</b>
<b>Tapia Secondary Clarifier Rehabilitation-CIP10794</b>					
<b>Project Manager</b>	Soderberg	<b>Project Description:</b>			
<b>Priority</b>	1	Repair the secondary clarifiers. The current launders are leaking and need to have the wall seal repaired. Replacement on the inlet diffusers and skimming tubes is also necessary as they are corroded and leaking. Recaulking the expansion joints and structural repairs to catwalks are needed as they are separating from the wall.			
<b>Project to Date Budget</b>	847,000				
<b>Project to Date Expenditures</b>	125,735				
<b>Carryforward</b>	721,265				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (70.6%)	211,800	721,013	70,600	-
	TWSD Share Amount (29.4%)	88,200	300,252	29,400	-
<b>Project Totals</b>		<b>300,000</b>	<b>1,021,265</b>	<b>100,000</b>	<b>-</b>
					<b>1,247,000</b>
<b>Tapia Effluent Pump Station Rehabilitation-CIP10795</b>					
<b>Project Manager</b>	Leu	<b>Project Description:</b>			
<b>Priority</b>	3	Increase reliability and safety of electrical feed as well as upgrade motor starting capabilities and pumps.			
<b>Project to Date Budget</b>	1,486,028	Combines CIP10702 in FY23.24 Carryforward.			
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	1,486,028				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (70.6%)	-	1,049,136	-	-
	TWSD Share Amount (29.4%)	-	436,892	-	-
<b>Project Totals</b>		<b>-</b>	<b>1,486,028</b>	<b>-</b>	<b>-</b>
					<b>1,486,028</b>
<b>Tapia Control Building Improvements-CIP10796</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	2	The control building at Tapia is aging and in need of significant repairs, remodeling, and other improvements.			
<b>Project to Date Budget</b>	841,380				
<b>Project to Date Expenditures</b>	314,990				
<b>Carryforward</b>	526,390				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (70.6%)	-	371,631	-	-
	TWSD Share Amount (29.4%)	-	154,759	-	-
<b>Project Totals</b>		<b>-</b>	<b>526,390</b>	<b>-</b>	<b>-</b>
					<b>841,380</b>
<b>JPA Condition Assessment and Rehabilitation Planning-CIP10797</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	2	Hire engineering firm to assess all electrical systems and make recommendations on necessary rehab or replacement of switch gear, VFD's transformers, switching, etc.			
<b>Project to Date Budget</b>	100,000				
<b>Project to Date Expenditures</b>	783				
<b>Carryforward</b>	99,217				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (70.6%)	-	70,047	-	-
	TWSD Share Amount (29.4%)	-	29,170	-	-
<b>Project Totals</b>		<b>-</b>	<b>99,217</b>	<b>-</b>	<b>-</b>
					<b>100,000</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Centrifuge Controls Upgrade-CIP10798</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	1	Rancho centrifuge controls need replacement. Replacement would improve operational functionality and efficiency.			
<b>Project to Date Budget</b>	527,300				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	527,300				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	372,274	-	-
TWSD Share Amount (29.4%)		-	155,026	-	-
<b>Project Totals</b>		-	<b>527,300</b>	-	<b>527,300</b>
<b>Rancho Reliability Improvements-CIP10799</b>					
<b>Project Manager</b>	Rabaja	<b>Project Description:</b>			
<b>Priority</b>	2	Replace or rehabilitate facilities and equipment at the Rancho facility based on failure, beyond useful life, or obsolescence. Specific projects are identified for each fiscal year.			
<b>Project to Date Budget</b>	132,000				
<b>Project to Date Expenditures</b>	70,031				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		199,092	199,092	205,093	932,273
TWSD Share Amount (29.4%)		82,908	82,908	85,407	388,227
<b>Project Totals</b>		<b>282,000</b>	<b>282,000</b>	<b>290,500</b>	<b>1,320,500</b>
					<b>1,893,000</b>
<b>Tapia Water Reclamation Facility Improvements-CIP10800</b>					
<b>Project Manager</b>	Brill	<b>Project Description:</b>			
<b>Priority</b>	2	Replace or rehabilitate facilities and equipment at the Tapia facility based on failure, beyond useful life, or obsolescence. Specific projects are identified for each fiscal year.			
<b>Project to Date Budget</b>	132,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		93,192	93,192	93,192	559,152
TWSD Share Amount (29.4%)		38,808	38,808	38,808	232,848
<b>Project Totals</b>		<b>132,000</b>	<b>132,000</b>	<b>132,000</b>	<b>792,000</b>
					<b>1,056,000</b>
<b>Tapia Aluminum Sulfate Tank Replacement-CIP10801</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	1	Replace aging sodium bisulfite tank that is leaking. Project includes feed pump and delivery pipeline.			
<b>Project to Date Budget</b>	832,500				
<b>Project to Date Expenditures</b>	79,146				
<b>Carryforward</b>	753,354				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	531,868	-	-
TWSD Share Amount (29.4%)		-	221,486	-	-
<b>Project Totals</b>		-	<b>753,354</b>	-	<b>832,500</b>
<b>Malibou Lake Siphon Project-CIP10803</b>					
<b>Project Manager</b>	Leu	<b>Project Description:</b>			
<b>Priority</b>	1	Repair Malibou Lake Siphon to address inflow and infiltration at the site.			
<b>Project to Date Budget</b>	4,967,164				
<b>Project to Date Expenditures</b>	3,060,203				
<b>Carryforward</b>	1,906,961				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (28.93%)		72,325	624,009	-	-
TWSD Share Amount (71.07%)		177,675	1,532,952	-	-
<b>Project Totals</b>		<b>250,000</b>	<b>2,156,961</b>	-	<b>5,217,164</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Rancho Las Virgenes - New Flare-CIP10804</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	1	Design and install a new larger flare that can handle all of the digester gas flow (over 100 scfm). The current flare, which has a limited capacity of 75 scfm will remain in place to provide redundancy. The current flare does not have the capacity to dispose of all of the digester gas.			
<b>Project to Date Budget</b>	705,000				
<b>Project to Date Expenditures</b>	79,287				
<b>Carryforward</b>	625,713				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	441,753	-	1,059,000
TWSD Share Amount (29.4%)		-	183,960	-	441,000
<b>Project Totals</b>		-	<b>625,713</b>	-	<b>1,500,000</b>
<b>Project Total: 2,205,000</b>					
<b>Grit Chamber Mixing System Replacement-CIP10805</b>					
<b>Project Manager</b>	Leu	<b>Project Description:</b>			
<b>Priority</b>	3	Replace grit chamber mixing system with a more efficient mixing system.			
<b>Project to Date Budget</b>	198,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	198,000				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	139,788	-	-
TWSD Share Amount (29.4%)		-	58,212	-	-
<b>Project Totals</b>		-	<b>198,000</b>	-	-
<b>Project Total: 198,000</b>					
<b>Rancho Las Virgenes SCADA Improvements-CIP10807</b>					
<b>Project Manager</b>	Nkwenji	<b>Project Description:</b>			
<b>Priority</b>	2	Upgrade Process Control and Instrumentation System (PCIS) at Rancho. Rancho's PLC and HMI systems are inconsistent with current District Standards for Operational Technology.			
<b>Project to Date Budget</b>	1,119,000				
<b>Project to Date Expenditures</b>	1,028,267				
<b>Carryforward</b>	90,733				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	64,058	-	-
TWSD Share Amount (29.4%)		-	26,676	-	-
<b>Project Totals</b>		-	<b>90,733</b>	-	-
<b>Project Total: 1,119,000</b>					
<b>Tapia Flood Wall Improvements-CIP10813</b>					
<b>Project Manager</b>	Leu	<b>Project Description:</b>			
<b>Priority</b>	2	Hydraulic analysis of Malibu Creek and its flooding effects at Tapia. This study will also include the analysis of the new Malibu Canyon Bridge from LA County Public Works, effects of flooding with the future removal of Rindge Dam, and analysis of potential floodwall for Tapia.			
<b>Project to Date Budget</b>	198,000				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	198,000				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	139,788	-	-
TWSD Share Amount (29.4%)		-	58,212	-	-
<b>Project Totals</b>		-	<b>198,000</b>	-	-
<b>Project Total: 198,000</b>					
<b>Rancho Distribution Screw Conveyor #1-CIP10818</b>					
<b>Project Manager</b>	Soderberg	<b>Project Description:</b>			
<b>Priority</b>	2	Replacement of the trough and shaftless screw conveyor in the reactor building.			
<b>Project to Date Budget</b>	371,178				
<b>Project to Date Expenditures</b>	69,253				
<b>Carryforward</b>	301,925				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	213,159	-	-
TWSD Share Amount (29.4%)		-	88,766	-	-
<b>Project Totals</b>		-	<b>301,925</b>	-	-
<b>Project Total: 371,178</b>					

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Pavement Restoration Tapia-CIP10836</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	3	Pavement restoration/slurry seal at Tapia.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		304,992	304,992	-	-
TWSD Share Amount (29.4%)		127,008	127,008	-	-
<b>Project Totals</b>		<b>432,000</b>	<b>432,000</b>	<b>-</b>	<b>-</b>
<b>Tapia and Rancho Fire Alarm Replacement-CIP10837</b>					
<b>Project Manager</b>	Korkosz	<b>Project Description:</b>			
<b>Priority</b>	1	Replace Fire alarm panel due to obsolescence and compatibility with VOIP.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	-	7,060	105,900
TWSD Share Amount (29.4%)		-	-	2,940	44,100
<b>Project Totals</b>		<b>-</b>	<b>-</b>	<b>10,000</b>	<b>150,000</b>
					<b>160,000</b>
<b>Tapia Primary Clarifiers Rehabilitation-CIP10838</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	3	Replace Tapia primary clarifier covers 1-5. Existing covers are FRP roof covers.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		52,950	52,950	1,175,490	-
TWSD Share Amount (29.4%)		22,050	22,050	489,510	-
<b>Project Totals</b>		<b>75,000</b>	<b>75,000</b>	<b>1,665,000</b>	<b>-</b>
					<b>1,740,000</b>
<b>Tapia Sulzer Blower Check Valve Replacement-CIP10839</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	2	Sulzer blower check valve failed. Remove check valve, install actuator on butterfly valve. Sulzer high speed unit replacement requires crane rental for roof removal. Coordinate roof repairs with hatch removal.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		69,894	69,894	-	-
TWSD Share Amount (29.4%)		29,106	29,106	-	-
<b>Project Totals</b>		<b>99,000</b>	<b>99,000</b>	<b>-</b>	<b>-</b>
					<b>99,000</b>
<b>Tapia Tertiary Filter Influent Valve/Backwash Control Replacement-CIP10840</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	2	Filter influent valve (12) redesign and replacement. Include baffle replacement. Backwash controls upgrade.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		17,650	17,650	205,022	-
TWSD Share Amount (29.4%)		7,350	7,350	85,378	-
<b>Project Totals</b>		<b>25,000</b>	<b>25,000</b>	<b>290,400</b>	<b>-</b>
					<b>315,400</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Tapia Bisulfite Line Replacement-CIP10841</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	3	Trench from the chemical building to the Tapia Effluent Pump Station to replace existing bisulfite chemical line and install a second chemical line for the purpose of dechlorinating TMDL and REW at the same time. Currently, only one pathway can be dechlorinated. When TMDL is online, it will take priority as a regulatory requirement to dechlorinate for creek discharge.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		14,120	14,120	167,322	-
TWSD Share Amount (29.4%)		5,880	5,880	69,678	-
<b>Project Totals</b>		<b>20,000</b>	<b>20,000</b>	<b>237,000</b>	<b>-</b>
<b>257,000</b>					
<b>Tapia Group Seating-CIP10842</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	3	Seating area for school groups and tours to gather during a guided tour of Tapia.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		10,590	10,590	139,788	-
TWSD Share Amount (29.4%)		4,410	4,410	58,212	-
<b>Project Totals</b>		<b>15,000</b>	<b>15,000</b>	<b>198,000</b>	<b>-</b>
<b>213,000</b>					
<b>Tapia Generator Replacement-CIP10843</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	2	Tapia generators due for replacement. This will be a long term project requiring an RFP for design, SCAQMD permitting (2yrs), selection of new generators, and construction. Lead time on generators is upward of 18 months.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Carryforward</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	-	105,900	4,130,100
TWSD Share Amount (29.4%)		-	-	44,100	1,719,900
<b>Project Totals</b>		<b>-</b>	<b>-</b>	<b>150,000</b>	<b>5,850,000</b>
<b>6,000,000</b>					
<b>Rancho Dust Collector Retrofit-CIP10844</b>					
<b>Project Manager</b>	Leu	<b>Project Description:</b>			
<b>Priority</b>	2	Upsize the airlock for the Rancho dust collector.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		46,596	46,596	-	-
TWSD Share Amount (29.4%)		19,404	19,404	-	-
<b>Project Totals</b>		<b>66,000</b>	<b>66,000</b>	<b>-</b>	<b>-</b>
<b>66,000</b>					
<b>Rancho Boiler Replacement-CIP10845</b>					
<b>Project Manager</b>	Hurtado	<b>Project Description:</b>			
<b>Priority</b>	2	New boiler and digester gas scrubber. Design needed to size evaluate scrubber options, select suitable manufacturer, put together plans and specs for construction. Realign piping for new boiler, scrubber. Refurbish existing boiler for redundancy. SCAQMD permit for new boiler.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		425,718	425,718	-	-
TWSD Share Amount (29.4%)		177,282	177,282	-	-
<b>Project Totals</b>		<b>603,000</b>	<b>603,000</b>	<b>-</b>	<b>-</b>
<b>603,000</b>					

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Rancho Control Building Improvements-CIP10846</b>					
Project Manager	Hurtado	<b>Project Description:</b>			
Priority	2	Cabinets and appliances in kitchen and lunchroom need replacement.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (70.6%)	36,147	36,147	-	-
	TWSD Share Amount (29.4%)	15,053	15,053	-	-
<b>Project Totals</b>		<b>51,200</b>	<b>51,200</b>	<b>-</b>	<b>-</b>
					<b>51,200</b>

<b>Rancho Dewatering-Reactor Building Patio Cover-CIP10847</b>					
Project Manager	Hurtado	<b>Project Description:</b>			
Priority	2	Protection from rain needed over sludge hauling truck. Awning or patio cover to extend over the truck dump hopper between dewatering building and reactor building.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (70.6%)	10,590	10,590	46,596	-
	TWSD Share Amount (29.4%)	4,410	4,410	19,404	-
<b>Project Totals</b>		<b>15,000</b>	<b>15,000</b>	<b>66,000</b>	<b>-</b>
					<b>81,000</b>

<b>Rancho Metering Bin Replacement-CIP10848</b>					
Project Manager	Hurtado	<b>Project Description:</b>			
Priority	2	Amendment Metering Bin and Recycle Metering Bin Rehabilitation/Replacement. Assessment of the metering bins to establish a basis for design. Design for the replacement or rehabilitation of the bins. Include motors, screw conveyors, bucket elevator, control system upgrades, new steel bins or new coatings, and other mechanical and structural components.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (70.6%)	17,650	17,650	88,250	1,724,052
	TWSD Share Amount (29.4%)	7,350	7,350	36,750	717,948
<b>Project Totals</b>		<b>25,000</b>	<b>25,000</b>	<b>125,000</b>	<b>2,442,000</b>
					<b>2,592,000</b>

**Sanitation Summary**

	<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Sanitation Replacement (100%)	<b>Carryforward</b>	<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount	23,866,953	17,324,297	41,191,250	67,280,985	179,591,217
TWSD Share Amount	10,620,880	7,113,732	17,734,611	27,185,000	74,787,277
<b>Project Totals</b>	<b>34,487,832</b>	<b>24,438,029</b>	<b>58,925,861</b>	<b>94,465,985</b>	<b>254,378,494</b>

**Recycled Water**

<b>Calabasas Park Recycled Water Main Extension-CIP10666</b>					
Project Manager	Leu	<b>Project Description:</b>			
Priority	2	Install approximately 1,200 linear feet of 6-8 inch pipeline to loop the existing recycled water system.			
Project to Date Budget	1,040,200				
Project to Date Expenditures	206,298				
Carryforward	833,902				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Recycled Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (100.0%)	900,000	1,733,902	-	-
<b>Project Totals</b>		<b>900,000</b>	<b>1,733,902</b>	<b>-</b>	<b>-</b>
					<b>1,940,200</b>

<b>Recycled Water Tank Rehabilitation-Parkway Tank-CIP10849</b>					
Project Manager	Soderberg	<b>Project Description:</b>			
Priority	3	Rehabilitation of the Parkway Tank.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Recycled Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
	LV Share Amount (70.6%)	423,886	423,886	372,768	-
	TWSD Share Amount (29.4%)	176,519	176,519	155,232	-
<b>Project Totals</b>		<b>600,405</b>	<b>600,405</b>	<b>528,000</b>	<b>-</b>
					<b>1,128,405</b>

**Capital Improvement Project Detail**  
**Fiscal Year 2024-26**

<b>Recycled Water Tank Rehabilitation-Indian Hills-CIP10850</b>					
<b>Project Manager</b>	Soderberg	<b>Project Description:</b>			
<b>Priority</b>	3	Rehabilitation of the Indian Hills Tank.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Recycled Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		-	-	669,288	404,369
TWSD Share Amount (29.4%)		-	-	278,712	168,391
<b>Project Totals</b>		-	-	<b>948,000</b>	<b>572,760</b>
					<b>1,520,760</b>

<b>Reclaimed Valve Box Raising and Repairs-CIP10851</b>					
<b>Project Manager</b>	Johnson	<b>Project Description:</b>			
<b>Priority</b>	1	Raising and repairs of reclaimed valve boxes to ensure safety.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Recycled Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		35,300	35,300	-	-
TWSD Share Amount (29.4%)		14,700	14,700	-	-
<b>Project Totals</b>		<b>50,000</b>	<b>50,000</b>	-	-
					<b>50,000</b>

<b>Upgrade Wireless Communications Backhaul System (RW)-CIP10852</b>					
<b>Project Manager</b>	Nkwenji	<b>Project Description:</b>			
<b>Priority</b>	2	District Wireless Backhaul System - Upgrade to ethernet based system at recycled Water Facilities.			
<b>Project to Date Budget</b>	0				
<b>Project to Date Expenditures</b>	0				
<b>Carryforward</b>	0				
		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
Recycled Replacement (100%)		<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
LV Share Amount (70.6%)		49,420	49,420	211,800	-
TWSD Share Amount (29.4%)		20,580	20,580	88,200	-
<b>Project Totals</b>		<b>70,000</b>	<b>70,000</b>	<b>300,000</b>	-
					<b>370,000</b>

**Recycled Water Summary**

	<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
	<b>Carryforward</b>	<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
Recycled Water Replacement					
LV Share Amount	833,902	1,408,606	2,242,508	1,253,856	404,369
TWSD Share Amount	-	211,799	211,799	522,144	168,391
<b>Project Totals</b>	<b>-</b>	<b>720,405</b>	<b>2,454,307</b>	<b>1,776,000</b>	<b>572,760</b>

**GRAND TOTAL CIP**

	<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>Future Year</b>
	<b>Carryforward</b>	<b>Appropriations</b>	<b>Budget</b>	<b>Appropriations</b>	<b>Appropriations</b>
Potable Water	19,360,708	6,147,076	25,507,784	14,378,044	49,471,103
Recycled Water (LV Only)	833,902	1,408,606	2,242,508	1,253,856	404,369
Sanitation (LV Only)	23,866,953	17,324,297	41,191,250	67,280,985	179,591,217
<b>Project Totals</b>	<b>44,061,562</b>	<b>24,879,979</b>	<b>68,941,542</b>	<b>82,912,885</b>	<b>229,466,688</b>

## Potable Water Rates

### Readiness to Serve Charge

Meter Size	2025 Rates (effective January 1, 2025)
¾" (standard household service)	\$43.61
¾" x 1"	\$43.61
1"	\$70.69
1 ½"	\$138.37
2"	\$219.61
3"	\$476.83
4"	\$855.88
6"	\$2,169.05
8"	\$3,793.59
10"	\$5,688.89

### Single- / Multi-Family Residential Commodity Charge

Potable Water	Efficient Indoor	Efficient Outdoor	Inefficient	Excessive
Charge per unit Effective January 1, 2025	\$4.76	\$5.69	\$6.51	\$7.92

These rates include a \$0.92 pass through charge by the Metropolitan Water District of Southern California which will show up on a customers bill.

### Commercial Commodity Charge

Commercial Commodity Charge	2025 Rates (effective Jan. 1, 2025)
Tier	Charge
Tier 1	\$5.40
Tier 2	\$6.05
Tier 3	\$8.75

These rates include a \$0.92 pass through charge by the Metropolitan Water District of Southern California which will show up on a customer's bill.

### Irrigation Commodity Charge

Applies only to service connections used exclusively for irrigation.

Irrigation Commodity Charge	2025 Rates (effective Jan. 1, 2025)
Tier	Charge
Efficient Outdoor	\$5.69
Inefficient	\$6.51
Excessive	\$7.92

These rates include a \$0.92 pass through charge by the Metropolitan Water District of Southern California which will show up on a customer's bill.

### Elevation Charges

Zones	Elevation Charge (effective Jan. 1, 2025)
Zone 1 Elevation Charge per unit	\$0.00
Zone 2 Elevation Charge per unit	\$0.59
Zone 3 Elevation Charge per unit	\$1.36
Zone 4 Elevation Charge per unit	\$2.20

# Recycled Water Rates

## Readiness to Serve Charge

Meter Size	2025 Rates (effective Jan. 1, 2025)
¾"	\$39.19
¾" x 1"	\$39.19
1"	\$63.03
1 ½"	\$122.58
2"	\$194.09
3"	\$420.46
4"	\$754.05
6"	\$1,909.76
8"	\$3,339.47
10"	\$5,007.49

## Commodity Charge

Commodity Charge (effective Jan. 1, 2025)	
Tier	
Efficient Outdoor	\$1.70
Inefficient	\$3.57
Excessive	\$6.78

## Elevation Charge

Zone (effective Jan. 1, 2025)	
Las Virgenes Valley Zone	\$0.00
Western / Calabasas Zone	\$0.43

# Sanitation Service Rates

## Sanitation Charge - Single-/Multi-Family

(Rates effective January 1, 2025)

Household Size	Flow (hcf)	Monthly Charge
1	2.2	\$27.35
2	4.4	\$45.76
3	6.6	\$64.16
4	8.8	\$82.57
5	11.0	\$100.95
6 or more	13.2	\$119.37

## Sanitation Charge - Commercial

(Rates effective January 1, 2025)

Rates		2025
Account Service Charge		
	Class 1	\$8.94
	Class 2	\$8.94
	Class 3	\$8.94
	Class 4	\$8.94
ERU Charges		
Inclusive of hcf/ERU	Class 1	\$53.54
6.6	Class 2	\$73.80
6.6	Class 3	\$97.73
6.6	Class 4	\$122.96
Excess hcf/ERU		
6.6	Class 1	\$8.15
6.6	Class 2	\$11.20
6.6	Class 3	\$14.82
6.6	Class 4	\$18.65



**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Finance and Administration

---

**SUBJECT: Resolution of Intent for Continuation of Potable Water Standby Charge**

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**SUMMARY:**

The District proposes to continue its Potable Water Standby Charge to support its Potable Water Replacement Program (Program). Prior to Fiscal Year (FY) 1995-96, the Program was funded entirely through the District's potable water rate structure. However, in June 1995, the District implemented a "standby charge," pursuant to the Municipal Water District Law of 1911, to augment the Potable Water Replacement Fund with a steady source of alternate income. The Potable Water Standby Charge is assessed on both improved and vacant properties, recognizing that the funded improvements benefit both current and future customers. The Standby Charge has been renewed each year since FY 1995-96, and staff recommends its continuation for FY 2025-26. No change is proposed for the FY 2025-26 Standby Charge; it would continue to be \$10.00 per parcel per year for parcels of one acre and less, and \$10.00 per acre and each portion thereof per year for parcels greater than one acre.

**RECOMMENDATION(S):**

Pass, approve and adopt proposed Resolution No. 2642, initiating proceedings for continuation of the Standby Charge pursuant to the Municipal Water District Law of 1911; ordering notification for those properties that changed ownership since the last Standby Charge assessment; ordering publication of a Notice of Public Hearing in a newspaper of general circulation once a week for a two-week period; and setting a public hearing on the matter for 9:00 a.m. on January 21, 2025.

**RESOLUTION NO. 2642**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT INITIATING PROCEEDINGS FOR THE CONTINUATION OF THE WATER AVAILABILITY OR STANDBY CHARGE FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2025**

(Reference is hereby made to Resolution No. 2642 on file in the District's Resolution Book and by this reference the same is incorporated herein.)

**FISCAL IMPACT:**

Yes

**ITEM BUDGETED:**

Yes

**FINANCIAL IMPACT:**

Continuation of the standby charge would generate approximately \$512,000 for Fiscal Year 2025-26.

**DISCUSSION:**

For the first three years of assessing the Potable Water Standby Charge, the District notified all landowners within the District by postcard of the public hearing to initiate or continue the standby charge. In conjunction with the mass mailing, a notice of the time, place and purpose of the public hearing was published in a newspaper of general circulation once a week for a two-week period. As this procedure was followed for three consecutive years, state law allows for an alternative procedure to provide notification to only those properties that have changed ownership since the last standby charge assessment. The alternative procedure has been used since 1998 and is recommended for the FY 2025-26 notification. In addition, a publication of the Notice of Public Hearing will be placed in a newspaper of general circulation once a week for a two-week period.

A Standby Charge Deferral Program is available for property owners who receive little or no benefit from the District's water system. The deferral, once executed, remains in effect until:

- The property owner receives a benefit from the District's water system;
- The Standby Charge is discontinued; or
- The property owner terminates the deferral in writing and pays the deferred charges due to the District for up to a 10-year maximum.

Staff recommends continuation of the standby charge to provide a fixed source of income that will supplement the Potable Water Replacement Fund and provide an equitable means of assessing existing and future customers for a portion of costs of replacing the potable water system.

**GOALS:**

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Brian Richie, Finance Manager

**ATTACHMENTS:**

[Proposed Resolution No. 2642](#)

## RESOLUTION NO. 2642

### RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT INITIATING PROCEEDINGS FOR THE CONTINUATION OF THE WATER AVAILABILITY OR STANDBY CHARGE FOR THE FISCAL YEAR COMMENCING JULY 1, 2025

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

#### **Section 1. Purpose and Scope**

This Resolution initiates proceedings to continue to levy a water standby charge for the fiscal year commencing July 1, 2025, to finance water replacement programs of the District. The standby charge is based upon an engineering report that is on file with the District.

#### **Section 2. Affected Lands**

Lands within the Las Virgenes Municipal Water District service boundaries are affected by this Resolution.

#### **Section 3. Proposed Charge**

- (a) The proposed standby charge shall not exceed \$10.00 per acre per year or \$10.00 per parcel of less than one acre per year for each parcel of affected land.
- (b) It is also proposed that variances to the above charges be granted for unusual circumstances.

#### **Section 4. Public Hearing**

- (a) The Board shall conduct a public hearing at Las Virgenes Municipal Water District, 4232 Las Virgenes Road, Calabasas, California, on January 21, 2025, at the hour of 9:00 a.m., or as soon thereafter as the matter can be heard, to consider the continuation of the standby charges described herein. The Board will hear and consider all objections or protests, if any, to the proposed charges.
- (b) The Notice of Public Hearing shall be in the form required by law. The notice shall be mailed at least twenty-one days prior to the date set for the hearing to each owner of land for which ownership has changed since the last standby assessment or availability charge was fixed as shown on the last equalized assessment roll, or known to the Secretary of the District. The notice shall also be published at least once a week for two weeks prior to the date set for the hearing in a newspaper of general circulation printed and published within the District, if there is one, and if not, then in a newspaper of general circulation printed and published in Los Angeles County.

**PASSED, APPROVED AND ADOPTED** this 13th day of November 2024.

\_\_\_\_\_  
Jay Lewitt, President

ATTEST:

\_\_\_\_\_  
Gary Burns, Secretary

APPROVED AS TO FORM:

\_\_\_\_\_  
W. Keith Lemieux, District Counsel

(SEAL)



**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Finance and Administration

---

**SUBJECT: Fiscal Year 2025-26 Proposed Sanitation Rate for Consolidated Sewer Maintenance District: Topanga Tax Zone**

---

**SUMMARY:**

The District provides sanitation service to 355 residential customers of the Consolidated Sewer Maintenance District, Topanga Tax Zone, pursuant to an October 3, 1978 Agreement. The District bills the County of Los Angeles quarterly for the service provided to the Topanga Tax Zone, and may amend the rate annually with written notice provided for new rates to be effective the following fiscal year. The calculation for Fiscal Year 2025-26 shows that the monthly billing rate for the Topanga Tax Zone should be increased from \$63.00 to \$65.50 per Equivalent Residential Unit (ERU).

**RECOMMENDATION(S):**

Approve a monthly billing rate of \$65.50 per Equivalent Residential Unit for the Consolidated Sewer Maintenance District, Topanga Tax Zone, for Fiscal Year 2025-26.

**FISCAL IMPACT:**

Yes

**ITEM BUDGETED:**

Yes

**FINANCIAL IMPACT:**

The new rate will more closely align the charges for the Topanga Tax Zone with the cost of service.

**DISCUSSION:**

Background:

The District provides sanitation service to 355 residential customers of the Consolidated

Sewer Maintenance District, Topanga Tax Zone, pursuant to an October 3, 1978 Agreement. The customers reside outside the District's service area in unincorporated Los Angeles County (see Exhibit A). The wastewater flows are conveyed to the Tapia Water Reclamation Facility via a Consolidated Maintenance District force main and the District's Lift Stations Nos. 1 and 2.

October 3, 1978 Agreement:

The Agreement provides for the District to directly bill the County of Los Angeles for the Topanga Tax Zone on a quarterly basis for the prorated operation and maintenance expenses of the District's facilities utilized to provide service to the area. The proration is based upon the District's cost to provide sewer service to the Sanitation Improvement District No. U-2. The County of Los Angeles, Topanga Tax Zone, receives its funding through an assessment on the County tax roll. Additionally, the Agreement establishes that the District may amend the charge for service to the Topanga Tax Zone annually with written notification to be effective the following fiscal year, commencing on July 1st.

Accounting of Charges to the Topanga Tax Zone :

To ensure accurate billing to the Topanga Tax Zone, staff maintains an annual accounting of the actual charges to the Topanga Tax Zone versus the same for District customers within Sanitation Improvement District No. U-2 (see Exhibit B). Because of the advance notice required to set and/or update the rate for the Topanga Tax Zone, there is occasionally a period of time when the rate differs from that charged to the District's customers. Staff accrues these differences on an annual basis and maintains a cumulative overage or underage for accounting purposes. When rate changes for the Topanga Tax Zone are proposed, staff takes into account any cumulative overage or underage.

Proposed Fiscal Year 2025-26 Rate:

Staff recommends the monthly billing rate be increased from \$63.00 to \$65.50 for the Topanga Tax Zone. Calculations show the proposed billing rate will more closely align the charges for the Topanga Tax Zone with the cost of service.

Five-Year History of Billing Rate:

The following is a five-year history of the monthly billing rate for the Topanga Tax Zone per ERU.

- FY 2024-25 \$63.00
- FY 2023-24 \$60.50
- FY 2022-23 \$57.50
- FY 2021-22 \$54.50
- FY 2020-21 \$53.50

**GOALS:**

Ensure Effective Utilization of the Public's Assets and Money

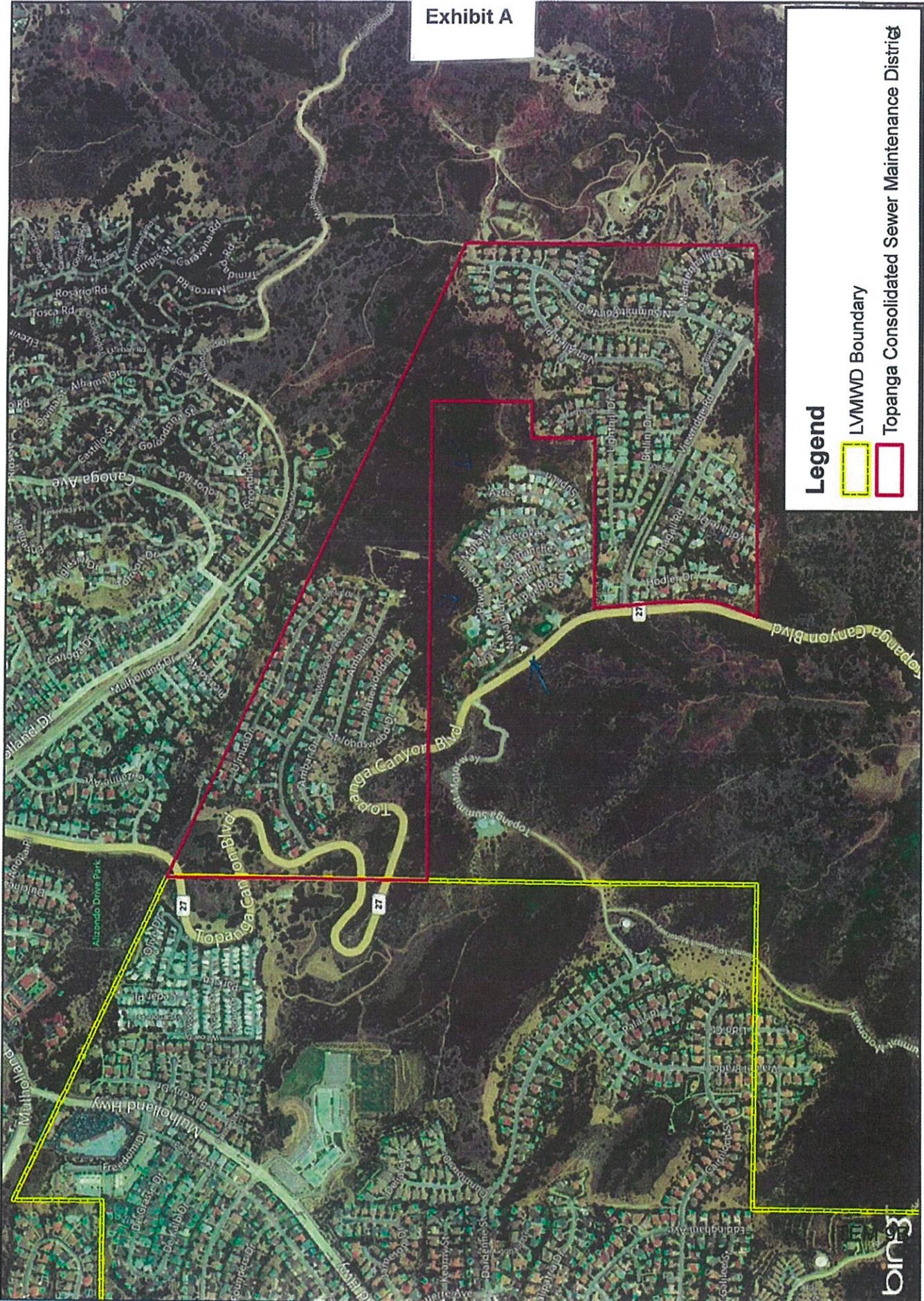
Prepared by: Brian Richie, Finance Manager

**ATTACHMENTS:**

Exhibit A - Map of Topanga Tax Zone

Exhibit B - Accounting for Charges to Topanga Tax Zone

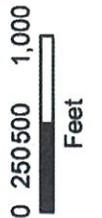
Exhibit A



**Legend**

 LVMWD Boundary

 Topanga Consolidated Sewer Maintenance District



**Topanga Consolidated Sewer Maintenance District**



LAS VIRGENES MUNICIPAL WATER DISTRICT  
 COMPARISON OF CUSTOMER CHARGES BETWEEN LVMWD U-2 SANI DISTRICT  
 AND CONSOLIDATED SEWER MAINT DISTRICT, TOPANGA TAX ZONE  
September 30, 2024

LAS VIRGENES MWD U-2 SANITATION DISTRICT			CONSOLIDATED SEWER MAINT DISTRICT, TOPANGA ZONE					DIFFERENCE BETWEEN AMOUNT COLLECTED FROM TOPANGA ZONE AND EQUIVALENT U-2 AMOUNT	
EFFECTIVE DATES OF U-2 MONTHLY SEWER CHARGES			MONTHLY RATE PER ERU COLLECTED FROM TOPANGA	COLLECTION PER ERU ON ANNUAL BASIS	ERU'S REPORTED BY TOPANGA	TOTAL COLLECTION FROM TOPANGA ON ANNUAL BASIS	TOTAL AMOUNT AT U-2 EQUIV. RATE (TOPANGA ERU X U-2 ANNUAL RATE)	TOPANGA ZONE ANNUAL OVER OR (UNDER)	TOPANGA ZONE CUMULATIVE OVER OR (UNDER)
PERIOD	MONTHLY SERVICE FEE	ANNUAL RATE BASIS							
2015-16	52.75	648.72	55.40	664.80	355	236,004.00	230,295.60	5,708.40	6,760.97
2016-17	50.67	607.98	55.40	664.80	355	236,004.00	215,832.90	20,171.10	26,932.07
2017-18	50.67	607.98	50.00	600.00	355	213,000.00	215,832.90	(2,832.90)	24,099.17
2018-19	51.74	620.82	50.00	600.00	355	213,000.00	220,391.10	(7,391.10)	16,708.07
2019-20	52.81	633.72	50.00	600.00	355	213,000.00	224,970.60	(11,970.60)	4,737.47
2020-21	53.89	646.68	53.50	642.00	355	227,910.00	229,571.40	(1,661.40)	3,076.07
2021-22	53.85	646.23	54.50	654.00	355	232,170.00	229,411.65	2,758.35	5,834.42
2022-23	58.52	702.24	57.50	690.00	355	244,950.00	249,295.20	(4,345.20)	1,489.22
2023-24	60.71	728.57	60.50	726.00	355	257,730.00	258,643.77	(913.77)	575.45
2024-25	63.00	755.96	63.00	756.00	355	268,380.00	268,367.22	12.78	588.23
2025-26	65.36	784.35	65.50	786.00	355	279,030.00	278,444.25	585.75	1,173.98



**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Finance and Administration

---

**SUBJECT: Update to Las Virgenes Municipal Water District Code: Miscellaneous User Fees**

---

**SUMMARY:**

In addition to rates for water and wastewater services, the District has various miscellaneous user fees that apply only to those who request certain services. Best practices recommend the District update miscellaneous fees on an annual basis to account for inflation. Effective on January 1, 2025, the proposed updated fees reflect an increase of 2.8% based on the change to the Los Angeles Consumer Price Index from September 2023 to September 2024.

**RECOMMENDATION(S):**

Pass, approve and adopt proposed Resolution No. 2643, updating miscellaneous user fees, effective on January 1, 2025.

**RESOLUTION NO. 2643**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT AMENDING RESOLUTION NO. 2468 (ADMINISTRATIVE CODE) AS IT RELATES TO FEES**

(Reference is hereby made to Resolution No. 2643 on file in the District's Resolution Book, and by this reference the same is incorporated herein.)

**FISCAL IMPACT:**

Yes

**FINANCIAL IMPACT:**

Adoption of the updated miscellaneous user fees will ensure that the cost of services is recovered from those receiving the associated services. As proposed, the new fees would become effective on January 1, 2025.

## **DISCUSSION:**

In 2018, staff contracted with Raftelis Financial Consultants, Inc., to review the District's miscellaneous fees that generally consist of user fees associated with one-time services requested by and serving specific customers. The results of the analysis by Raftelis were provided in a 2018 Miscellaneous Fee Study Report, which is available on-line at [www.lvmwd.com](http://www.lvmwd.com), and the corresponding fees were adopted by the Board in March 2019 for implementation on July 1, 2019.

On November 21, 2023, the Board adopted an update to the District's miscellaneous fees. All updates to the miscellaneous fees are included and reflected in Title 7 of the Las Virgenes Municipal Water District Code.

At this time, staff recommends adoption of proposed Resolution No. 2643, in accordance with the California Government Code and Proposition 26, to update the miscellaneous user fees, effective on January 1, 2025. The update will ensure the District keeps pace with rising costs to adequately recover the cost of District services.

User fees are intended to recover the cost of providing a service. The basic concept of user fees is to determine the "reasonable cost" of each service provided by the District. The full cost of providing a service is seen as an objective basis for determining the fee. Full cost recovery typically includes the following:

- Salaries and benefits of staff working directly on the service;
- Departmental costs including supplies, materials, time, mileage and third-party contract costs; and
- Indirect costs or support services.

These factors were utilized in establishing the initial miscellaneous user fees reflected in the *2018 Miscellaneous Fee Study Report*. To update miscellaneous user fees and account for inflation, best practice is to escalate the fees based on a frequently used index such as the Consumer Price Index. Accordingly, the proposed update to the miscellaneous user fees included in the resolution are based on the change in the Los Angeles Consumer Price Index (CPI) from September 2023 (the date of the previous Board-adopted update to the fees) to September 2024 (the most recent month with the available CPI information). CPI increased 2.8% during the subject time period and was used as the escalator to update the user fees proposed for adoption.

Examples of proposed user fee updates include the following:

- Backflow Testing fee increase from \$150.00 to \$154.00.
- Fire Flow Certification fee increase from \$138.00 to \$141.00.
- Board Room Rental (after hours) increase from \$155.00 per hour to \$159.00 per hour.

Attached for reference are clean and red-lined versions of proposed Resolution No. 2643, reflecting the complete list of proposed updates to the District's miscellaneous user fees.

## **GOALS:**

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Brian Richie, Finance Manager

**ATTACHMENTS:**

[Proposed Resolution No. 2643 - Clean Version](#)

[Proposed Resolution No. 2643 - Redlined Version](#)

**RESOLUTION NO. 2643**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
LAS VIRGENES MUNICIPAL WATER DISTRICT  
AMENDING RESOLUTION NO. 2468 (ADMINISTRATIVE  
CODE) AS IT RELATES TO FEES**

**Section 1. Purpose.**

This resolution amends Resolution No. 2468 (Administrative Code) regarding Fees to incorporate changes to the fees as set forth in Title 7, Chapter 1, of the Administrative Code.

**Section 2. Effective Date.**

All new fees adopted by this resolution are effective January 1, 2025.

**Section 3. Amendment.**

Section 7-1.105 of Resolution No. 2468 (Administrative Code) is amended and reenacted to read as follows:

**“7-1.105 MISCELLANEOUS FEES**

(a) If the District takes steps to discontinue service for failure to comply with this Code, the customer shall pay the following additional charges before service is reinstated:

(1) \$118 for each trip to the property to deliver notice of disconnection of service.

(2) \$118 for each trip to the property during regular business hours at the request of the customer to reactivate water service previously disconnected for nonpayment.

(3) \$177 for each trip made to the property after regular business hours at the request of the customer.

(b) Meters will not be set by the District if, upon removal of the temporary spacer, the customer valve moves appreciably out of alignment, or if any part of the service connection, including the meter box, has been moved or altered. In either of these cases, the District will leave the facilities where found, and will not again return to set the meter until the applicant has made corrections and paid a fee in the amount of \$118 per extra trip.

(c) Any person who receives water without prior authorization shall pay two hundred dollars (\$200.00) for the first offense within one year, three hundred (\$300.00) dollars for the second offense within one year, and five hundred dollars (\$500.00) for each subsequent offense within one year.

(d) The District will shop-test a water meter in the presence of the customer at the request of the customer if the prescribed fee of \$118 to cover the cost of testing is tendered.

(e) If a backflow prevention device is required to protect against contamination by other than recycled water served by the District, the customer shall pay an annual inspection fee of \$135.00. Any device that is found to be inoperable or defective may be repaired or replaced by the District following notification to the account owner. Actual cost to the District shall be reimbursed by the account holder plus a \$25 administrative fee.

(f) If the review of a landscape plan under the Water Conservation in Landscaping Act is not reimbursed by the jurisdiction which adopted the regulations, the applicant shall pay a landscape plan check fee in the amount of \$52.

(g) The following fees shall apply when a customer opts out of the automatic meter reading program:

Fee Description	Fees
Monthly manual meter reading	\$25
Initial set up and installation of manual read meter.	\$150
Return trip fee	\$65

(g) The following user fees shall also apply:

Fee Description	Fees
Backflow Prevention Device Installation	\$159
Backflow Testing	\$154
Board Room Rental (office hours)	\$58
Board Room Rental (after hours)	\$159 per hour
Compost Loading Fees	\$8 / cu. yd

Complex Plan Check/ Inspection Installation/New Service	Actual Cost
Fire Flow Certification	\$141
Fire Flow Testing	\$118
Service Initiation Fee	\$58
Temporary Meter Relocation Fee	\$118
Water Audits	\$0-\$213
Water Meter Testing	\$118
Water Audit Cancellation Fee	\$50

(h) The General Manager is authorized to waive the compost loading fees, as set forth in subdivision (g) of this section, when (1) the Cure Building is filled to capacity and (2) the supply of compost exceeds the demand for compost in bulk sales and in District-sponsored compost-giveaway program.

**Section 4. Amendment.**

Section 7-1.107 of Resolution No. 2468 (Administrative Code) is amended and reenacted to read as follows:

**“7-1.107 TEMPORARY METER INSTALLATION FEE AND TEMPORARY DEPOSIT**

- (a) A temporary meter installation fee of \$130 for ¾” & 1” meters, \$148 for 1 ½” – 4” meters, or \$177 for 6” – 10” meters shall be paid prior to installation of a temporary meter by district staff.
- (b) A meter deposit of \$298 for a meter up to 2 ½” or \$596 for a meter 2 ½” and above shall be required prior to installation of the meter. Such deposit will be refunded, net any costs incurred by the district relative to the temporary meter.

**Section 5. Other.**

Except as provided herein, Resolution No. 2468 (Administrative Code) is hereby reaffirmed and readopted.

**PASSED, APPROVED AND ADOPTED** on \_\_\_\_\_, 2024.

\_\_\_\_\_  
Jay Lewitt, President

ATTEST

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Gary Burns, Secretary

APPROVED AS TO FORM:

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Keith Lemieux, District Counsel

(SEAL)

**RESOLUTION NO. 2643**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
LAS VIRGENES MUNICIPAL WATER DISTRICT  
AMENDING RESOLUTION NO. 2468 (ADMINISTRATIVE  
CODE) AS IT RELATES TO FEES**

**Section 1. Purpose.**

This resolution amends Resolution No. 2468 (Administrative Code) regarding Fees to incorporate changes to the fees as set forth in Title 7, Chapter 1, of the Administrative Code.

**Section 2. Effective Date.**

All new fees adopted by this resolution are effective January 1, 2025.

**Section 3. Amendment.**

Section 7-1.105 of Resolution No. 2468 (Administrative Code) is amended and reenacted to read as follows:

**“7-1.105 MISCELLANEOUS FEES**

(a) If the District takes steps to discontinue service for failure to comply with this Code, the customer shall pay the following additional charges before service is reinstated:

(1) ~~\$115~~\$118 for each trip to the property to deliver notice of disconnection of service.

(2) ~~\$115~~\$118 for each trip to the property during regular business hours at the request of the customer to reactivate water service previously disconnected for nonpayment.

(3) ~~\$173~~\$177 for each trip made to the property after regular business hours at the request of the customer.

(b) Meters will not be set by the District if, upon removal of the temporary spacer, the customer valve moves appreciably out of alignment, or if any part of the service connection, including the meter box, has been moved or altered. In either of these cases, the District will leave the facilities where found, and will not again return to set the meter until the applicant has made corrections and paid a fee in the amount of ~~\$115~~\$118 per extra trip.

(c) Any person who receives water without prior authorization shall pay two hundred dollars (\$200.00) for the first offense within one year, three hundred (\$300.00) dollars for the second offense within one year, and five hundred dollars (\$500.00) for each subsequent offense within one year.

(d) The District will shop-test a water meter in the presence of the customer at the request of the customer if the prescribed fee of ~~\$115~~\$118 to cover the cost of testing is tendered.

(e) If a backflow prevention device is required to protect against contamination by other than recycled water served by the District, the customer shall pay an annual inspection fee of \$135.00. Any device that is found to be inoperable or defective may be repaired or replaced by the District following notification to the account owner. Actual cost to the District shall be reimbursed by the account holder plus a \$25 administrative fee.

(f) If the review of a landscape plan under the Water Conservation in Landscaping Act is not reimbursed by the jurisdiction which adopted the regulations, the applicant shall pay a landscape plan check fee in the amount of ~~\$51~~\$52.

(g) The following fees shall apply when a customer opts out of the automatic meter reading program:

Fee Description	Fees
Monthly manual meter reading	\$25
Initial set up and installation of manual read meter.	\$150
Return trip fee	\$65

(g) The following user fees shall also apply:

Fee Description	Fees
Backflow Prevention Device Installation	<del>\$155</del> <u>\$159</u>
Backflow Testing	<del>\$150</del> <u>\$154</u>
Board Room Rental (office hours)	<del>\$57</del> <u>\$58</u>
Board Room Rental (after hours)	<del>\$155</del> <u>\$159</u> per hour
Compost Loading Fees	\$8 / cu. yd

Complex Plan Check/ Inspection Installation/New Service	Actual Cost
Fire Flow Certification	<del>\$138</del> <u>\$141</u>
Fire Flow Testing	<del>\$115</del> <u>\$118</u>
Service Initiation Fee	<del>\$57</del> <u>\$58</u>
Temporary Meter Relocation Fee	<del>\$115</del> <u>\$118</u>
Water Audits	<del>\$0-\$208</del> <u>\$213</u>
Water Meter Testing	<del>\$115</del> <u>\$118</u>
Water Audit Cancellation Fee	\$50

(h) The General Manager is authorized to waive the compost loading fees, as set forth in subdivision (g) of this section, when (1) the Cure Building is filled to capacity and (2) the supply of compost exceeds the demand for compost in bulk sales and in District-sponsored compost-giveaway program.

**Section 4. Amendment.**

Section 7-1.107 of Resolution No. 2468 (Administrative Code) is amended and reenacted to read as follows:

**“7-1.107 TEMPORARY METER INSTALLATION FEE AND TEMPORARY DEPOSIT**

- (a) A temporary meter installation fee of ~~\$127~~\$130 for ¾” & 1” meters, ~~\$144~~\$148 for 1 ½” – 4” meters, or ~~\$173~~\$177 for 6” – 10” meters shall be paid prior to installation of a temporary meter by district staff.
- (b) A meter deposit of ~~\$290~~\$298 for a meter up to 2 ½” or ~~\$580~~\$596 for a meter 2 ½” and above shall be required prior to installation of the meter. Such deposit will be refunded, net any costs incurred by the district relative to the temporary meter.

**Section 5. Other.**

Except as provided herein, Resolution No. 2468 (Administrative Code) is hereby reaffirmed and readopted.

**PASSED, APPROVED AND ADOPTED** on \_\_\_\_\_, 2024.

\_\_\_\_\_  
Jay Lewitt, President

ATTEST

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Gary Burns, Secretary

APPROVED AS TO FORM:

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Keith Lemieux, District Counsel

(SEAL)



**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Finance and Administration

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**SUBJECT: Approval of Memorandum of Understanding with SEIU General and Office Units: November 9, 2024 to December 31, 2027**

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**SUMMARY:**

Contract negotiations between the District and its Service Employees International Union (SEIU) General and Office Units have concluded with a tentative agreement that was accepted by the Units' members. 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 Service Employees International Union General and Office Units for a term of November 9, 2024, through December 31, 2027.

**FISCAL IMPACT:**

Yes

**FINANCIAL IMPACT:**

This action would result in an initial calendar year cost of up to \$1,008,784, which includes implementing the recommendations from the Total Compensation Study, plus all additional costs affected by the increases such as District-paid taxes and CalPERS. The action would represent a 1.56% percent increase to the District's operating budget. Future year increases would range from \$130,734 to \$393,200, depending on the actual change in the Consumer Price Index between a minimum adjustment of 1.5 percent and a maximum adjustment of 4.5 percent. The actual impact for each year would also be 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 (SPC) Unit; the Service Employees International Union (SEIU) General Unit; and the SEIU Office Unit. The MOUs for all four bargaining groups expire on December 31, 2024. To date, negotiations have been completed with all four units. The Management Unit MOU was approved by the Board on September 3, 2024, and the SPC MOU was approved by the Board on October 15, 2024. The new expiration date for all three MOUs is December 31, 2027.

The changes negotiated with the General and Office Units are consistent with the terms authorized by the Board and summarized below.

- Term - November 9, 2024, through December 31, 2027
- Salary - Implementation of the recommendations from the Total Compensation Study, effective November 9, 2024
- Salary - Effective on January 1, 2025, January 1, 2026, and January 1, 2027, an increase based on the October-to-October Consumer Price Index for All Urban Consumers with a minimum of 1.5 percent and a maximum of 4.5 percent
- Deferred Compensation - Increase deferred compensation match incrementally by 0.5% per year for a total of 2.0% by the end of the MOU term
- Sick Leave Payout - Conversion of sick leave payout from a fixed structure to a sliding scale
- Vacation - Increase of maximum vacation accrual from 300 hours to 311 hours
- Bereavement Leave - Increase of paid bereavement leave to up to 27 hours; up to 40 hours if travelling more than 500 miles one way to attend services
- Seniority Recognition - Award of \$500 annually after 10 years; \$700 annually after 15 years; and \$900 annually after 20 years
- Certification Pay - Addition of laboratory/water quality analyst certification as eligible for certification pay; addition of crane operator certification as eligible for stipend pay

**GOALS:**

Assure a Quality, Continually Improving Workforce

Prepared by: Sophia Crocker, Human Resources Manager

**ATTACHMENTS:**

[Proposed General and Office Memorandum of Understanding - Clean Version](#)

[Proposed General and Office Memorandum of Understanding - Redlined Version](#)



## **MEMORANDUM OF UNDERSTANDING**

### **GENERAL AND OFFICE UNIT**

**November 9, 2024 – December 31, 2027**

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**CHAPTER 1 – GENERAL PROVISIONS**

**ARTICLE 1 — TERM**

- 1.1. The provisions of this Memorandum of Understanding (“MOU”) shall commence on November 9, 2024, unless another implementation date is specified within the MOU, and shall expire on December 31, 2027.

**ARTICLE 2 — RECOGNITION**

- 2.1. Pursuant to the provisions of the Employee Relations Ordinance of Las Virgenes Municipal Water District, and applicable State Law, Las Virgenes Municipal Water District General Unit Employees, SEIU, CCAPE, Local 700, was certified by Thomas McCarthy, California State Conciliation Service on January 10, 1975, as the exclusive representative of District employees in the General Unit and Office Unit (hereinafter “Unit”) previously found to be appropriate by the District’s Board of Directors. During 2007–08 SEIU reorganized and the LVMWD bargaining units were incorporated into a new SEIU, Local 721.
- 2.2. The District hereby recognizes SEIU Local 721, (hereinafter “Union”) as the certified exclusive representative of the employees in said Units.
- 2.3. The term “employee(s)” as used herein shall refer only to employees employed by the District in said Unit in the employee classifications comprising the General Unit as listed on Appendix A and the Office Unit as listed on Appendix B of this MOU.

**ARTICLE 3 — PROVISIONS OF LAW**

- 3.1. It is agreed and understood that this MOU is subject to all current and future applicable Federal, State, and County laws, rules and regulations. If any part of this MOU 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 the remainder of this MOU shall not be affected.

**CHAPTER 2, COMPENSATION**

**ARTICLE 4 — POSITION AND SALARY RANGE**

- 4.1 The “Basic 7-Step Salary Schedule” is included herein for reference. Said Salary Schedule applies to all classified positions. Whenever possible, personnel will be hired at Step A, and will be subject to merit review and possible salary step increase by the General Manager in accordance with the following rules. However, with the approval of the General Manager, advanced step placement is possible to recruit an exceptionally well qualified employee or to complete a difficult recruitment. Employees will be subject to merit review and possible salary step increases in accordance to the following rules.
- 4.2 Each employee’s performance, including probationary employees, will be reviewed as needed to provide guidance in any improvements that might be required.

- a. An employee may receive a performance review at a minimum after the first 3 months and must receive a merit review after 6 months of his/her employment and annually thereafter. However, an employee may be evaluated at any time his/her supervisor believes it is appropriate.
  - b. Any pay increase resulting from a merit review will be effective on the date specified in the merit review.
  - c. A newly hired probationary employee who is on leave from work for four (4) or more consecutive weeks may have his or her performance review and probationary date adjusted to compensate for the period of absence. Thereafter, the anniversary performance review will be based on the new adjusted date.
- 4.3 An employee promoted to a higher classification will be subject to merit review on the same schedule as though he/she were a new employee, and will be raised in pay 5% concurrently with the promotion by being placed at the appropriate step in the higher pay schedule. If 5% falls between two steps in the higher pay schedule, the employee will be placed on the step that provides for at least a 5% increase in pay.
- 4.4 Promotion from a trainee position to a higher level position will be based on the employee's performance and made upon recommendation of his/her Department Director, provided that there is a budgeted position open at the higher level. Completion of seven steps at the trainee level will not usually be required.
- 4.5. Flex Positions
- a. The probationary period for classifications that require certification shall be the same period as the period required for the employee to earn and have in hand the required certification. For instance, if the certification provides that the employee must obtain the certification within 18 months, then the probationary period shall be 18 months.
  - b. This requirement shall apply to both new and promoted employees.
  - c. An employee who meets all the requirements for promotion (experience, certifications and competency) must promote to the next higher level or they shall be terminated.
- 4.6 An accelerated salary step increase may be granted upon recommendation of a Department Director and approval of the General Manager.
- 4.7 The preparation of Performance or Merit Reviews is the responsibility of each employee's immediate supervisor. The review will be discussed with each employee by their supervisor.
- 4.8 If an employee feels that the performance review is unfair, he/she may take the following steps in the order listed:

- a. Present a written report to his/her immediate supervisor, detailing the reasons for each point of disagreement, and requesting further discussion with him/her and his/her Department Director.
  - b. If the questions cannot be resolved by 4.8a above, request a conference including the General Manager to review the areas of disagreement.
- 4.9 The General Manager will submit annually to the Board of Directors a list of classified positions required on the District's Staff for the following fiscal year, and will hire or retain such employees as are authorized by the Board. In the event a higher classified position is provided for, but cannot immediately be filled, the General Manager may, in his discretion, employ one or more persons in lower classifications, so long as the total salary budget is not exceeded. Persons so employed will be considered for promotion to a higher position at such times as their Supervisor and Department Director evaluate the employee's qualifications, and make appropriate recommendation to the General Manager.
- 4.10 Employees will be compensated extra for temporary appointments to duties out of their working classification when the duration of the appointment is thirty (30) consecutive working days or greater, in which case each pay period so included will be compensated at five percent (5%) above the employee's current salary, or at the minimum step of the higher position's salary schedule, whichever is greater. Working out of classification is defined as when an employee is assigned to perform at least fifty percent (50%) of the duties and functions of the higher classification.

Unit employees in the classification of Secretary, Administrative Assistant, or any classification designated by the General Manager, who are assigned the responsibility for coordinating and assisting the Board of Directors with tasks assigned by the Board shall receive a five percent (5%) premium assignment payment for the performance of these tasks. The parties agree that this is special compensation and shall be reported as such, to the extent legally permissible, pursuant to Title 2 CCR, Section 571(a)(4) as Special Assignment Pay-Administrative Secretary Premium.

- 4.11 Promotion in a flexibly staffed classification will occur when the employee obtains all required certifications and satisfactorily completes an appropriate competency assessment to promote to the higher class.

4.12 Salary Chart

Salary Charts of positions and Salary Levels as approved for November 9, 2024 are provided separately as Appendix A and B following the MOU.

4.13 Salary Increases

Effective the pay period that begins November 9, 2024, classifications will be adjusted pursuant to the salary recommendations prepared by CPS-HR and provided to the unit on

July 2, 2024. Following classification placement, the District will apply the 2.4% salary adjustment provided on January 1, 2024, to those rates.

Effective January 1, 2025, all salary ranges and related incumbents rates of pay will be increased by the October 2023 to October 2024 All Urban Consumer Price Index for LA-Long Beach-Anaheim California with a minimum of a 1.50% increase and a maximum of a 4.50% increase.

Effective January 1, 2026, all salary ranges and related incumbents rates of pay will be increased by the October 2024 to October 2025 All Urban Consumer Price Index for LA-Long Beach-Anaheim California with a minimum of a 1.50% increase and a maximum of a 4.50% increase.

Effective January 1, 2027, all salary ranges and related incumbents' rates of pay will be increased by the October 2025 to October 2026 All Urban Consumer Price Index for Los Angeles-Long Beach-Anaheim California with a minimum of a 1.50% increase and a maximum of a 4.50% increase.

## **ARTICLE 5 — PAY DAYS**

- 5.1 Pay checks shall be issued bi-weekly no later than Thursday, for the two immediately preceding work weeks.
- 5.2 Employees have the option of having their salary directly deposited into a bank of their choice. If a normal pay day falls on a Holiday, employees who are not using direct deposit will be paid on the first working day following such holiday.
- 5.3 An initial adjustment will be made for any employee on an “odd” work week, i.e., other than Friday to Friday, so that subsequent checks will cover two full work weeks’ pay being made to such employee on the same pay day as other employees.

## **ARTICLE 6 — OVERTIME**

- 6.1 Work in excess of 40 hours in any one week as defined in Article 11, Hours of Work, other than Standby Duty as defined in Article 8, Standby Time, constitutes overtime, and may be permitted only upon advance approval of a Department Director. All paid time off, except sick leave, will be considered time worked for purposes of this section.
- 6.2 All Unit employees are eligible for overtime pay at 1-1/2 times the regular rate for hours worked in excess of 40 hours per week.
- 6.3 Overtime, as defined at 6.1 above, shall be compensated in cash or time off (Compensatory Time Off, i.e., CTO) at the option of the employee. However, accumulated CTO may not exceed an accrual of eighty (80) hours.
- 6.4 Overtime work shall be credited to the nearest tenth of an hour.

- 6.5 All Unit employees who work between the hours of 12:00 am to 6:00 am will be compensated at 1.5 times the regular rate.

#### **ARTICLE 7 — USE OF COMPENSATORY TIME OFF (CTO)**

- 7.1 An employee may use CTO to take time off with advance approval of his/her supervisor.
- 7.2 An employee shall not use CTO for any absence for which sick leave is applicable until the employee's sick leave bank is empty.

#### **ARTICLE 8 — STANDBY TIME**

- 8.1 Part of the duties of each employee 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.
- 8.2 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 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."
- 8.3 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.
- 8.4 Employees 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 9 — EMERGENCY CALL-OUT**

- 9.1 Emergency call-out is defined as unscheduled work required by management of an employee who, following completion of the employee's workday or workweek and departure from the employee's work site, is ordered back to duty to perform necessary work.
- 9.2 Employees who are called back shall receive a minimum of two (2) hours (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 at time and one-half or pay for hours actually worked, whichever is greater. All hours worked as part of a call-out shall be paid at time and one-half the employee's

straight time rate, except for hours between 12:00 am to 6:00 am where employees will be compensated at 1.5 times the regular rate as set forth in Article 6, Section 6.5.

- 9.3 Work that precedes or follows the regularly assigned duty-shift will be considered as an extension of the workday and no minimum will apply, and compensation will be at the straight time rate unless the employee has worked 40 hours that week assuming the employee is called back to work within 30 minutes of the end of the scheduled shift. A scheduled return to work with prior notice to the employee does not qualify as a call-out under this section.
- 9.4 Rest and Recovery: This provision applies if an employee is called out to work on an emergency call-out and does not have at least eight hours from when the call-out work ends until the beginning of his/her start time of his/her shift. In this situation, the employee may inform his/her supervisor that he/she will report to work not more than eight hours after the call-out work ended. If this occurs, the hours for the employee's workday will be comprised of the hours from the emergency call out and the hours the employee works when he/she returns to work. These hours may not exceed the regular number of hours in the employee's shift unless the employee is directed to work past his/her regular shift by his/her supervisor.

#### **ARTICLE 10 — COMPUTER CALL-OUT**

- 10.1 A computer call-out is defined as work required by management of an employee who, following completion of the employee's workday or workweek is called at home and required to respond to the call by using a computer at home to perform work for the District.
- 10.2 In such a case, the employee shall receive a minimum of one (1) hour (which would apply any time an employee is on the phone discussing the problem with the supervisor) at time and one-half or pay for hours actually worked, whichever is greater. All hours worked as part of a computer call-out shall be paid at time and one-half the employee's straight time rate.

### **CHAPTER 3, TERMS AND CONDITIONS OF EMPLOYMENT**

#### **ARTICLE 11 — HOURS OF WORK**

- 11.1 The District operates on a 9/80 work schedule. Under this schedule, the work week shall begin exactly four hours after the start time of the employee's shift on the day of the week which is also their alternating regular day off and end exactly 168 hours later.
- 11.2 Work schedules/shifts may be changed by the Department Director, with General Manager approval, at any time based on operational needs.
- 11.3 Work schedules/shifts other than described above may be established with the approval of the General Manager.
- 11.4 Telework for Office Unit Employees: 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. During the term of this agreement, parties agree to implement up to two (2) partial or full telework days per week for all represented office employees. Telecommuting is subject to the terms and conditions of the District Telecommuting Policy.

## **ARTICLE 12 — REST PERIODS**

- 12.1 The time of each employee's rest period will be determined and scheduled by his/her supervisor. Employees shall be entitled to two up to 15 minute rest periods per day, one during the first four hours of his/her shift and the other during the last four hours of his/her shift.

## **ARTICLE 13 — PROBATIONARY PERIOD**

- 13.1 As part of the hiring and promotion procedure, a probation period is applicable. Except as provided in Article 4.5, Flex Positions, the initial probationary period for a newly hired District employee shall be twelve (12) months and the probationary period for newly promoted District employee (promotional probation) shall be six (6) months.

## **ARTICLE 14 — OUTSIDE EMPLOYMENT**

- 14.1 There shall be no outside employment except when an application for permission has been submitted and approved by the General Manager. An employee seeking approval for outside employment shall complete and submit the request form shown in Appendix D.
- 14.2 Such outside employment shall not:
- a. Interfere nor present any conflict with District duties and responsibilities.
  - b. Detract from the efficiency of the employee in the performance of his/her District duties.
  - c. Discredit the District.
  - d. Take preference over required District overtime.
- 14.3 Approval to engage in outside employment may be revoked at any time if the General Manager believes such employment is violating any of the standards listed in 14.2 above.

## **ARTICLE 15 — OFFICIAL IDENTIFICATION**

- 15.1 Employees are required to carry or wear identification cards.

- 15.2 Each Supervisor will be responsible for scheduling time for each new employee to obtain such identification.

#### **ARTICLE 16 — UNIFORMS**

- 16.1 Uniforms will be furnished by the District to provide an attractive District image to the public, and to supply an easy means of identification.
- 16.2 Uniforms supplied by the District shall be worn by employees while at work.

#### **ARTICLE 17 — EXPECTED PERFORMANCE**

Each District employee is expected to:

- 17.1 Perform his/her job assignments accurately, thoroughly, safely, and efficiently, commensurate with his/her experience.
- 17.2 Work in a professional manner with his/her supervisor and fellow employees.
- 17.3 Carry out lawful orders and instructions to the best of his/her ability.
- 17.4 Be on the job, ready to begin work, at the appointed time.
- 17.5 Notify his/her immediate supervisor prior to the time scheduled to begin work, in the event he/she will be late or absent.
- 17.6 Not use District facilities or time during which he/she is being paid by the District, on personal projects.
- 17.7 Refrain from activities or personal conduct on the job that would cast discredit on the employee, the District, its Management, or other employees.

### **CHAPTER 4, BENEFITS**

#### **ARTICLE 18 — RETIREMENT PROGRAM**

- 18.1 The District contracts with CalPERS to provide retirement benefits to employees in the unit. Employees who are described as “classic employees” under the Public Employees’ Pension Reform Act of 2013 (PEPRA), receive the 2% at 55-benefit formula, with the single highest year – one year final compensation.
- 18.2 Unit members hired on or after January 1, 2013 who are “new members” as defined in the PEPRA, are provided the following retirement benefits: 2% @ 62 benefit formula with a three year (36 month) final compensation period. New member employees may designate the

highest 36 month period. Employees will pay one-half of the total normal cost rate as determined by CalPERS.

18.3 The District also amended its contract with the Public Employees' Retirement System to provide Full Formula CalPERS coverage for past and future service of its employees as authorized by Government Code Section 20515. The contract amendment became effective in 2001.

18.4 The District contributes as the employer's contribution a percentage of each employee's annual basic salary toward retirement.

18.5 Unit members shall pay their seven percent (7%) member contribution. Since the classic employees will be paying the entire employee/member contribution, the District will no longer report member contribution as compensation earnable to CalPERS.

18.6 Eligibility

Classic members are eligible to retire at 50 provided they have been covered by CalPERS for a period of five (5) years. New members are eligible to retire at 52 provided they have been covered by CalPERS for a period of five (5) years.

18.7 Retirement Benefits

The service retirement benefit is a product of the benefit factor, years of service, and final compensation. For "classic employees" as defined by PEPRRA, final compensation is the monthly average of the member's highest 12 consecutive months' of full time equivalent monthly pay (no matter which CalPERS employer paid this compensation). The benefit is affected by the member's age at retirement.

18.8 CalPERS Optional Benefits

The District's contract with CalPERS provides the following optional benefits:

1. Credit for Unused sick leave (Section 20965)
2. 3% cost of living allowance, base year 1983 (Section 21335)
3. Two years additional service credit (Section 20903)
4. To Remove the Hourly Exclusion of All Hourly Rated or Hourly Basis Employees prospectively from August 10, 1993 (Section 20503)
5. Full formula plus social security (Section 20515)

18.9 Death Benefits

As a CalPERS member, employees in the unit are eligible for death benefits as set forth on the CalPERS website. Members are encouraged to review their benefits as these are not provided for by a contract amendment with CalPERS or as an additional benefit provided per this MOU.

## ARTICLE 19 — HEALTH INSURANCE

### 19.1 Coverage

The parties agree that the District may select an insurance plan different from the current plan. It is further agreed, however, that the current level of benefits may not be reduced by the parties during the term of this Agreement without agreement of the parties. Specific medical insurance plan information is available from brochures in the District's Human Resource Office.

19.2 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.

### 19.3 District Contribution

The District currently pays up to \$1,953.50 per month for the employee's selected medical insurance 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, 2025, 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 HMO plans, and 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.

### 19.4 Eligibility

The employee, his or her spouse, and unmarried dependent children who are under the age of 26 years or 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.

### 19.5 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.

- 19.6 If the parties change plans or providers pursuant to Section 19.1 above, there shall be no change to the level of health insurance benefits provided for District retirees.
- 19.7 a. Notwithstanding Section 19.6 above, the parties agree that employees hired on or before March 31, 2006 and have at least five years of LVMWD service, are eligible for retiree insurance and that retiree insurance shall cover only the retiree (if the employee does not have a dependent) or the retiree and one dependent (if the employee has a dependent) who is a designated 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 65<sup>th</sup> 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 further agree that employees hired after March 31, 2006, and on or before December 31, 2014, shall receive a retiree medical contribution in the amount of 75% of the Classic PPO rate for employee plus one dependent (if the employee has a dependent) or for the employee only (if the employee does not have 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 January 1, 2015, 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 Kaiser Permanente Traditional HMO plan at the employee only level.

## **ARTICLE 20 — DENTAL INSURANCE**

- 20.1 The District provides dental insurance for regular, full-time employees, his or her spouse, and unmarried dependent children who are under 26 years or who have a physical or mental disability regardless of age. Employees and eligible dependents 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 registered domestic partner, or the date of birth or adoption, in the case of a child.
- 20.2 The District shall provide orthodontia for the employee and dependents to a lifetime maximum of \$2,000.00.

**ARTICLE 21 — VISION CARE**

21.1 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 who have a physical or mental disability regardless of age. Employees and eligible dependents 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 registered domestic partner, or the date of birth or adoption, in the case of a child.

**ARTICLE 22 — SHORT AND LONG-TERM DISABILITY INSURANCE**

- 22.1 The District provides short and long-term disability insurance for each employee.
- 22.2 Short-term coverage commences after the employee has completed one month of continuous employment with the District. Details regarding coverage are available in the Human Resource Office.
- 22.3 An employee eligible for short-term disability benefits shall use available sick leave to cover time off during the short term disability 30 calendar day elimination period. After the elimination period, an employee is required to use the balance of his/her sick leave or vacation leave to coordinate with disability payments. Coordinated payments shall not exceed the employee’s regular gross income.
- 22.4 The monthly benefit for a disability as defined in the short term plan is two-thirds of the employee’s weekly base pay up to a maximum of \$1,902.
- 22.5 The long-term disability plan elimination period is 180 calendar days with a benefit duration period of up to Social Security retirement age. The monthly benefit for the long term disability plan is two-thirds of the employee’s monthly base pay up to a maximum of \$8,239.

**ARTICLE 23 — LIFE INSURANCE**

- 23.1 Life insurance in the amount of \$50,000 plus one year’s salary up to a maximum of \$150,000 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.
- 23.2 Optional life insurance is available to regular, full-time employees at the employee’s expense. Contact Human Resources for details.

**ARTICLE 24 — DEFERRED COMPENSATION PLAN**

24.1 An optional program to increase retirement benefits is available to regular, full-time District employees. The purpose of the Plan is to defer a portion of the employee’s compensation for

his/her use at retirement. Income taxes are likewise deferred until the employee retires on that portion of compensation deferred. Contributions to the plan are voluntary employee funded.

- 24.2 Participation in the Plan commences in the month following sign-up for new employees. New employees are provided a one-time opportunity to participate in the matching contribution at the time of hire. New employees who do not elect to participate will be unable to participate in the future.
- 24.3 Employees participating in this program and contributing \$20 per pay period into the plan will receive a \$20 employer contribution match into a 401(a) account for twenty-four (24) pay periods.
- 24.4 Effective January 1, 2025, employees are eligible to have up to 1.0% of their base salary matched per pay period on a \$1 to \$1 basis.
- 24.5 Effective January 1, 2026, employees are eligible to have up to 1.5% of their base salary matched per pay period on a \$1 to \$1 basis.
- 24.6 Effective January 1, 2027, employees are eligible to have up to 2.0% of their base salary matched per pay period on a \$1 to \$1 basis.
- 24.7 Upon an employee's separation from the District:
  - a. If the employee is age 55 or older on the separation date, all cashable leave time must be contributed to the employee's 401(a) account, up to the IRS limit. After that contribution, the employee may elect to contribute any remaining cashable leave to their 457(b) account up to the IRS limit. Any cashable leave not contributed to the employee's 401(a) or 457(b) accounts will be disbursed to the employee in cash. Retiring employees can elect to have their cashable sick leave applied as PERS retirement credit in accordance with Article 25.3.
  - b. If the employee is under age 55 on the separation date, the employee may elect to contribute their cashable leave to their 457(b) account, up to the IRS limit. Any cashable leave not contributed to the employee's 457(b) account will be disbursed to the employee in cash. Retiring employees can elect to have their cashable sick leave applied as PERS retirement credit, in accordance with Article 25.3.

**ARTICLE 25 — SICK LEAVE PAYMENT**

An employee may choose to receive payment for unused sick leave under the following conditions:

25.1 Irrevocable Election Process for Leave Cash Out

To comply with the Code of Federal Regulations (CFR) Section 1.451-2 Constructive Receipt of Income, the District provides an irrevocable election process for sick leave payments.

Annually, in December employees may submit an irrevocable election to receive payment of accrued sick leave up to the number of hours in the schedule below provided the employee maintains a sick leave balance of one hundred and twelve (112) hours following the payment. Payment shall be made the following December. For example, the irrevocable election form submitted in December 2023 will be for December 2024 payment. Human Resources will adjust the final number of hours cashed out, up to the number of hours elected, based on the table below and requirement to maintain 112 hours. For example, if any employee selects to cash out 96 hours and the employee took one day of sick leave, the cash out will be adjusted to 88 hours.

Sick Leave Days Used in the Fiscal Year	Sick Leave Hours Payable at Fiscal Year End
0	96
1	88
2	80
3	72
4	64
5	56
6	48
7	40
8	32
9	24
10	16
11	8
12	0

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.

- 25.2 An employee who leaves the District through voluntary termination, or death, shall be paid for accrued but unused sick leave according to the following schedule:
- a. Twenty-five percent (25%) payoff for completion of five (5) years of service
  - b. Thirty percent (30%) payoff for completion of six (6) years of service
  - c. Thirty-five percent (35%) payoff for completion of seven (7) years of service Forty percent (40%) payoff for completion of eight (8) years of service
  - d. Forty-five percent (45%) payoff for completion of nine (9) years of service
  - e. Fifty percent (50%) payoff for completion of ten (10) years of service.
  - f. Seventy-five percent (75%) for completion of twenty (20) years of service.
  - g. One hundred percent (100%) for completion of twenty-two (22) years of service.

- 25.3 An employee who leaves the District through retirement shall first defer their cashable leave as described in Article 24.7 and then be given the option of (1) being paid for accrued but unused sick leave according to the following schedule 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.
- a. Twenty-five percent (25%) payoff for completion of five (5) years of service
  - b. Thirty percent (30%) payoff for completion of six (6) years of service
  - c. Thirty-five percent (35%) payoff for completion of seven (7) years of service
  - d. Forty percent (40%) payoff for completion of eight (8) years of service
  - e. Forty-five percent (45%) payoff for completion of nine (9) years of service
  - f. Fifty percent (50%) payoff for completion of ten (10) years of service.
  - g. Seventy-five percent (75%) for completion of twenty (20) years of service.
  - h. One hundred percent (100%) for completion of twenty-two (22) years of service.

The selection of Option (1) or (2) above shall be made by the employee and presented in writing to the Human Resources Office at the time the employee notifies the District of the employee's intention to retire.

## **ARTICLE 26 — CERTIFICATION PROGRAM**

- 26.1 Employees of the District are required to meet all certification requirements for their position.
- 26.2 Employees in the Water Reclamation Division will obtain the proper certifications as mandated by the State of California and Las Virgenes Municipal Water District.
- a. Operations personnel shall obtain appropriate certification as issued by the California State Water Resources Control Board.
  - b. Laboratory technicians shall obtain appropriate certification as issued by the California Water Environment Association and American Water Works Association.
- 26.3 Employees in the Water Systems Division will obtain the proper certification as mandated by the State of California and Las Virgenes Municipal Water District.
- a. Personnel who work in treatment and distribution functions shall obtain appropriate certification as issued by the California Department of Health Services.
- 26.4 Employees in the Maintenance Division shall obtain the appropriate certifications as issued by the California Water Environment Association and American Water Works Association.
- 26.5 The District will pay the initial examination fee, license fees and renewals for certificates required of employees. Any employee who does not maintain his or her required certification shall be terminated when the required certification expires.

26.6 The District shall provide incentive pay as set forth in Appendix C for employees who attain State certification above their required minimum certifications.

## **ARTICLE 27 — ATTENDANCE AT CLASSES**

27.1 The Department Director may authorize attendance of employees at classes at District expense where the direct benefit to the District warrants. Pre-approval by the Department Director is required for 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 28 — PHYSICAL EXAMINATION**

28.1 District required shots will be provided as required. Employees may obtain these shots at their expense from their own physician and provide proof of having received the shots to the District Human Resources office.

28.2 Physical examinations required for any license required by the District will be paid by the District.

## **CHAPTER 5, LEAVES OF ABSENCE**

### **ARTICLE 29 — SICK LEAVE**

29.1 All full-time, regular employees shall accrue sick leave with pay under the following conditions:

29.2 An employee whose services have been continuous for one month or more shall accrue sick leave at the rate of eight (8) hours for each month during which he/she has been employed. Such leave may be used provided that satisfactory evidence is presented showing the need therefore, as shown below. Part-time, regular employees shall accrue sick leave on a prorated basis.

29.3 If an employee has accumulated sick leave, it shall be used for the following:

- a. When an employee is ill.
- b. When a member of an employee's immediate family is ill and the employee must care for such ill family member.
- c. For visits to doctors, dentists and optometrists for physicals, treatment or preventive steps
- d. For funerals in the immediate family and bereavement leave.
- e. For any other reason as permitted by law.
- f. "Immediate family" is designated as the spouse, child, registered domestic partner, parent, sibling or grandparent of the employee or employee's spouse or registered domestic partner.

- 29.4 Sick leave will be cumulative, with no maximum accrual, and if not taken in any given year will be usable in subsequent years' employment, the purpose being to make accrued sick leave available to an employee in times of urgent need.
- 29.5 When an employee is on sick leave, he/she is in paid status.
- 29.6 Accrual of sick leave will be by month beginning with the date of hire and computed to the date of termination, pro-rated to the nearest four hours.
- 29.7 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, or Department Director, a statement must be obtained by the employee from the employee's doctor stating: (a) that the employee should not have worked during the period of absence; and (b) that the employee is now able to return to work.
- 29.8 Frequent use of short periods of sick leave is indicative of inability to perform as expected by the District, and may result in dismissal for lack of reliability.

**ARTICLE 30 — VACATION LEAVE**

- 30.1 Seniority governs in vacation choice for the current year's vacation. Subject to approval of the Department Director of the vacation selected, employees will be granted vacation leave with pay.
- 30.2 Full-time regular employees shall accrue vacation on the following basis. Part-time regular employees shall accrue vacation on the following on a pro-rated basis.

DURING SERVICE YEARS	HRS ACCRUED PER PAY PERIOD	RESULTING ANNUAL ACCRUAL
1-2-3	4.00	104 hours
4-5-6	4.31	112 hours
7-8-9	4.62	120 hours
10-11-12	4.92	128 hours
13-14-15	5.23	136 hours
16-17-18	5.54	144 hours
19-20-21	5.85	152 hours
22-23-24	6.15	160 hours
25 >	6.46	168 hours

- 30.3 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.
- 30.4 No more than 311 hours will be permitted to accrue in an employee's Leave Account. If an employee accrues 311 hours of vacation and has that amount on the books, he/she will

not accrue additional vacation until he/she uses vacation and drops his/her accrual below 311 hours.

- 30.5 The maximum vacation an employee can take is 160 consecutive working hours, unless special circumstances warrant approval of the General Manager for a longer period.
- 30.6 Pay during vacation leave will be at the monthly rate currently paid the employee at the time the vacation is taken.
- 30.7 When an employee leaves the District, he/she will be paid for accrued unused vacation at his/her then current rate of pay.
- 30.8 When computing the amount of vacation leave accrual, holidays, week-ends, paid vacation time and paid sick leave will be included as continuous service.
- 30.9 Accrual of vacation time will be by hour beginning with the date of hire and computed to the date of termination, pro-rated to the nearest hours.
- 30.10 The supervisor will either approve or disapprove the request prior to the employee actually taking the time off.

**ARTICLE 31 — HOLIDAYS**

31.1 The District shall observe the holidays listed below.

1.	New Year’s Day	1 January
2.	Martin Luther King’s Birthday	3rd Monday in January
3.	President’s Day	3rd Monday in February
4.	Memorial Day	Last Monday in May
5.	Independence Day	4 July
6.	Labor Day	1st Monday in September
7.	Veterans Day	11 November
8.	Thanksgiving Day	November (The day of Thanksgiving as proclaimed by the State of California)
9.	Day after Thanksgiving	November (as above)
10.	Day before Christmas Day	24 December
11.	Christmas Day	25 December
12.	Day before New Year’s Day	31 December

31.2 If any of the holidays listed above falls on the first day of an employee’s weekend, the holiday will be observed on the previous workday. If a holiday falls on the middle day of a three-day weekend, the holiday will be observed on the employee’s previously scheduled workday.

- 31.3 If any of the holidays listed above falls on the last day of an employee's weekend, the holiday will be observed on the following workday.
- 31.4 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.
- 31.5 Christmas and New Year's holidays often provide four consecutive days off for employees. If the holiday schedule provides a 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.
- 31.6 Employees required by their supervisor or manager to work on the holidays listed above will be compensated at one and one-half times the employee's straight time rate, in addition to his/her regular pay for the holiday.

**ARTICLE 32 — BEREAVEMENT LEAVE**

- 32.1 In the case of death of an employee's immediate family member, the employee will be eligible to take 40 hours or five days, whichever is greater, off from work as bereavement leave.

These days, if requested, need not be consecutive. "Immediate family" is designated as the spouse/registered domestic partner, child (including step and foster), parent (including step and foster), sibling (including step and foster), or grandparent or grandchild of the employee or employee's spouse/registered domestic partner.

- 32.2 The District shall pay an employee up to 27 hours as bereavement, however, if the employee must travel more than 500 miles one way to attend services of the employee's immediate family member, the District shall provide up to 40 hours as paid bereavement leave. The employee must use their accrued leave, to the extent available, to cover any bereavement leave not paid for by the District. If no accrued leave is available, those additional hours/days of bereavement leave shall be unpaid.
- 32.3 The District may provide additional bereavement leave upon request on a case-by-case basis, subject to the General Manager's or designee's written approval. Employees who request and are granted bereavement leave beyond the initial 40 hours or five days, whichever is greater, must utilize any accrued leave for those additional days/hours, if available, or such leave shall be unpaid.
- 32.4 The District may require that employees submit supportive documentation of the need for bereavement leave within 30 days of the employee's first day of bereavement leave.

**ARTICLE 33 — REPRODUCTIVE LOSS LEAVE**

- 33.1 Effective January 1, 2024, employees shall be eligible to take up to five days (including non-consecutive days) of reproductive loss leave. Reproductive loss leave shall be unpaid, however,

the employee may use available leave banks (including sick or vacation leave) to cover the unpaid time. The reproductive loss leave must occur within three months of the reproductive loss event, as defined by Government Code section 12945.6.

- 33.2 Reproductive loss leave means a day or, for a multiple-day event, the final day of a failed adoption, failed surrogacy, miscarriage, stillbirth, or an unsuccessful assisted reproduction as those terms are defined by Government Code section 12945.6.

#### **ARTICLE 34 — MILITARY LEAVE**

- 34.1 The District will follow all laws regarding military leave including, but not limited to, the State Military and Veterans Code and the Federal Uniformed Services Employment and Reemployment Rights Act, and as set forth in the District’s policy on military leave.

#### **ARTICLE 35 — PREGNANCY LEAVE**

- 35.1 Employees who are temporarily unable to perform their usual and customary work due to a pregnancy-related disability will be granted a pregnancy leave of absence and may also be entitled to a reasonable accommodation.
- 35.2 Pregnancy disability leave will be granted on the basis of a physician’s written statement that an employee is no longer able to work due to a pregnancy-related disability.
- 35.3 An employee who is granted a pregnancy disability leave is required to utilize accrued sick leave if available, until the commencement of disability payments. The employee may then coordinate salary and disability payments as provided in long term disability insurance. The District will continue to pay group insurance premiums while the employee on pregnancy leave is either using paid time off to cover her absence or while her pregnancy disability leave is running concurrently with leave per the Pregnancy Disability Leave Act provided by California law, even if in unpaid status.
- 35.4 An employee who plans to take a pregnancy leave must provide the District reasonable notice of the date the leave will commence, the estimated duration of the leave, and the date on which it is expected the employee will be able to return to work. When an unplanned medical situation or emergency occurs that does not allow the employee to provide advance notification of the need for a pregnancy leave, the employee must cause the District to be notified of the situation within three working days.

The maximum length of leave that will be granted for any pregnancy-related disability is four months unless the employee has accrued paid time off in excess of four months. If the employee needs more than four months for such leave, the District will ensure that it meets with the employee to discuss reasonable accommodation for a longer leave of absence. Employees returning to work after any pregnancy leave must have a written release from a physician verifying that they are able to return to work and safely perform their duties.

35.5 Employees who return to work from a pregnancy leave will be accorded the same reinstatement rights as an employee returning from any other form of disability leave.

#### **ARTICLE 36 — PARENTAL LEAVE**

36.1 An employee may be granted an unpaid leave of absence for up to 1040 hours to care for or to bond with their newly-born or adopted child.

36.2 An employee who is granted such leave must use it concurrently with FMLA/CFRA. However, once the employee has exhausted the 12 weeks of leave as provided by FMLA/CFRA, the employee will be responsible for the cost of group insurance (medical, dental, vision, short term disability/long term disability, and life insurance).

#### **ARTICLE 37 — FAMILY AND MEDICAL CARE LEAVE**

37.1 The District will provide family and medical leave for an employee as required by State and Federal Law.

37.2 When the FMLA/CFRA leave is due to the non-job related health condition of the employee or a family member, the employee shall exhaust the following paid leave in the order listed: 1) sick leave, 2) vacation leave, and 3) other paid leave. The exhaustion of such paid leave shall run concurrently with the leave.

37.3 When the leave is for bonding with a newly born or newly adopted child, the employee may use up to 160 hours of accrued sick leave. If an employee opts to use such leave, then after using such sick leave, the employee shall exhaust the following paid leaves in the order listed: 1) Vacation leave, and 2) other paid leave, except sick leave. The exhaustion of such paid leave shall run concurrently with the leave.

#### **ARTICLE 38 — ON THE JOB INJURY**

38.1 In the case of on-the-job injuries, the employee must apply accrued sick leave on a pro-rated basis to supplement his/her entitlement from the Workers' Compensation Insurance Fund. Once sick leave is exhausted, employees may use leave accruals concurrently with leave provided in conjunction with a workers' compensation leave. The employee may thus receive from the District a check equal to his/her net regular paycheck less the amount of his/her check from the Workers' Compensation Insurance Fund.

#### **ARTICLE 39 — LEAVE WITHOUT PAY**

39.1 Leave without pay may be granted by the General Manager, but such leave, when granted, shall not exceed a continuous period of 30 calendar days, except for extended unpaid sick leave, per Article 29; bereavement leave, per Article 32; reproductive loss leave, per Article 33; military leave, per Article 34; pregnancy leave, per Article 35; parental leave, per Article 36; and family and medical leave, per Article 37. Vacation and sick leave benefits

are not earned nor holidays paid during leave without pay. This includes unpaid sick leave, military leave, parental leave, family and medical leave or any other leave where the District is not paying wages to the employee.

#### **ARTICLE 40 — JURY DUTY**

- 40.1 A full-time, regular employee will be paid his/her regular salary for eighty (80) hours when on jury duty regardless of whether the employee is scheduled to work four days (i.e., 36 hours for employees working a 9/80 work schedule) or five days (44 hours for employees working a 9/80 work schedule), less the amount he/she receives from the Court for such service as a juror. An attendance record from the Court on time spent on jury duty and a copy of the check for such service must be submitted to the District's Payroll Clerk. If paid by the court for jury duty not paid by the District after 80 hours (not mileage) the amount received from the Court for service as a juror will be deducted from the employee's paycheck following completion of such service.
- 40.2 Employees who are on jury duty are required to return to work if released by the Court from jury duty and they will have at least two hours of work left in their day. In addition, if an employee calls into the court on the day before reporting for jury duty and finds out that he/she must report to jury duty the next day, he/she is required to notify his/her supervisor prior to the start time of his/her work shift.

### **CHAPTER 6, EMPLOYEE/EMPLOYER RELATIONS**

#### **ARTICLE 41 — DISCIPLINARY ACTIONS**

- 41.1 Disciplinary or corrective actions may be taken with the approval of the General Manager, upon the recommendation of the Department Director, in those cases where the Department Director feels that the severity or frequency of the employee's actions warrants, or the employee has failed to alter his/her conduct satisfactorily, after a warning or reprimand.
- 41.2 The severity of discipline or corrective action will be determined on a case-by-case basis, taking into consideration the employee's previous history, and the severity of the current problem.
- 41.3 Such disciplinary actions may be suspension, demotion, reduction of pay or dismissal.

#### **ARTICLE 42 — ORAL WARNING**

- 42.1 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. The written confirmation of oral warning will not be placed in the employee's personnel file unless the misconduct continues and escalates to a higher level of discipline. Should further discipline result, the written confirmation of oral warning may be included as an exhibit in support of the higher level of discipline.

**ARTICLE 43 — LETTER OF REPRIMAND**

- 43.1 In the event that the oral warning as provided above in Article 42, Oral Warning, does not result in improved performance or behavior on the part of the employee to acceptable standards, the Supervisor shall prepare a written reprimand covering the earlier consultation with the employee, and outline the specific rules in question.
- 43.2 The Supervisor shall submit the reprimand to his/her Department Director, who will set up a meeting with the employee and the Supervisor to review the charges and obtain the employee's side of the problem.
- 43.3 The Department Director will summarize the findings of the meeting and present his/her ruling in writing to the employee.
- 43.4 The employee will then have the right to submit a rebuttal which shall be attached to the reprimand in the employee's personnel file. If the employee wishes to submit a written rebuttal, Human Resources must receive it within 10 business days of the employee receiving the written reprimand or letter of warning.
- 43.5 If the severity of the employee's conduct warrants, the reprimand shall put the employee on notice that failure to correct the performance or attitude will result in disciplinary action.

**ARTICLE 44 —DISMISSAL**

- 44.1 Upon dismissal, District employees shall be paid for their accrued vacation and accrued CTO.

**ARTICLE 45 — SEPARATION FROM THE DISTRICT**

- 45.1 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. However, if the employee is resigning or leaving work with less than two weeks' notice due to reasons that would qualify under the Family and Medical Leave Act (FMLA), then the employee will be deemed to have separate from the District in good standing.
- 45.2 Resignations will be effective upon the last day worked. Wages due and payments for accrued leaves provided for in this MOU will be paid on the following pay day.
- 45.3 An employee separating from the District in good standing is expected to refrain from using paid time off, excluding sick leave and other protected leave, during the final two weeks of his or her tenure with the District.

**ARTICLE 46 — GRIEVANCE PROCEDURE**

- 46.1 The parties agree to meet and confer regarding changes to this Article, including a process for Grievance Arbitration, during the term of this Agreement.

- 46.2 A grievance is a claim by one or more persons of a violation, misinterpretation or inequitable application of the rules and regulations or this memorandum of understanding.
- 46.3 Step No. 1: Informal Discussion with Supervisor:
- a. The grievance shall first be discussed on an informal basis by the aggrieved employee 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.
  - b. In the event the employee believes the grievance has not been satisfactorily resolved, the employee shall submit the grievance in writing to the Department Director within 7 calendar days after receipt of the immediate supervisor's response.
- 46.4 Step No. 2: Review by Department Director:
- a. Within 7 calendar days after receiving the written grievance, the Department Director shall meet with all parties concerned, and they shall thoroughly discuss the grievance.
  - b. The Department Director shall give his/her written decision within 7 calendar days after the discussion.
- 46.5 Step No. 3: Review by General Manager:
- a. If the grievance has not been satisfactorily resolved by the Department Director, 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 meet with all parties concerned, and they shall thoroughly discuss the grievance.
  - b. The General Manager shall give his/her written decision within 7 calendar days. If the aggrieved employee 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.
- 46.6 The employee at any step of the grievance procedure may represent himself/herself, may be represented by a fellow employee, a representative of an employee organization, attorney, or any other person he/she may choose.
- 46.7 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 Director, or General Manager, fails to respond within the time limits specified.

#### **ARTICLE 47 — LAY-OFFS**

- 47.1 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 on the basis of merit, as determined by the average of 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.
- 47.2 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 work load for the classification in question. This right exists for up to two years from the effective date of the layoff.
- 47.3 Parties agree to reopen this Article during 2022 to further discuss layoff procedures.

#### **ARTICLE 48 — PEACEFUL PERFORMANCE**

- 48.1 The parties recognize and acknowledge that many of the services performed by the employees covered by this MOU are essential to the public health, safety and general welfare of the residents within the District service area.
- 48.2 Consequently, Union 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, sympathy 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.
- 48.3 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.
- 48.4 In the event of any such work-stoppage during the term of this MOU, whether by, Union or by any member of the bargaining unit, Union, by its officers, shall immediately declare in writing and publicize that such work-stoppage is contrary to the MOU 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.
- 48.5 If in the event of a work-stoppage, Union promptly and in good faith performs the obligations of this Section, and, providing; Union has not otherwise authorized, permitted or encouraged such work-stoppage, Union shall not be liable for any damages caused by the violation of this Section.

48.6 However, the District shall have the right to discipline, including discharge, any employee who instigates, participates in, or gives leadership to, and work-stoppage activity herein prohibited, and the District shall also have the right to seek full legal redress.

#### **ARTICLE 49 — STEWARDS PROGRAM**

49.1 The Union, may appoint five (5) stewards. Each steward shall have an alternate who shall perform his/her duties in his/her absence. Union shall give to the District's General Manager or his/her designee a written list of employees who have been selected as stewards, and the Union shall keep this list current.

49.2 Stewards may spend a reasonable amount of time to promptly and expeditiously investigate and process grievances without loss of pay or benefits of any kind. Stewards shall be free from reprisal and shall not in any way be coerced, intimidated or discriminated against as a result of activities in the role of a steward.

49.3 Stewards and alternates may investigate and process grievances. Stewards, when leaving their work locations to transact such investigations or processing, shall first obtain permission from their immediate supervisor and inform him/her of the nature of the business. Permission to leave will be granted promptly unless such absence would cause undue interruption of work. If such permission cannot be granted promptly, the steward will be immediately informed when time will be made available.

49.4 Upon entering a work location, the steward shall inform the cognizant supervisor of the nature of his/her business. Permission to leave the job will be granted promptly to the employee involved unless such absence would cause an undue interruption of work. If the employee cannot be made available, the steward will be immediately informed when the employee will be made available.

49.5 A steward shall not log compensatory time or overtime for the time spent performing any function of a steward.

49.6 The role of the steward is to provide timely grievance representation at the first steps of the grievance procedure, in an effort to resolve grievances at the lowest level and to increase communication between the General Unit and the District.

#### **ARTICLE 50 — DISTRICT RIGHTS**

50.1 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 51 — UNION DUES DEDUCTION, COPE & INDEMNIFICATION**

### **51.1 Dues Deduction**

The District will honor employee authorizations for dues deduction as required by provisions of the Government Code. The authorizations will be maintained by the Union.

The District shall send to the Union a list of all employees in the bargaining unit including: each employee's first name, middle initial, last name; employee identification number; employee hire date; employee job classification; employment status (ex: active, on leave of absence, etc.); work status (ex: full time, part time); base salary earned per pay period; hourly rate; and salary step (if applicable); and total hours worked in the pay period. This information shall be sent in Excel format to [dues@seiu721.org](mailto:dues@seiu721.org) in accordance with state requirements.

Each pay period, the Union shall provide the District with an "authorized deduction report" which includes bargaining unit members who have authorized the deduction of Union dues, COPE and other deductions and the deduction amounts, including deductions for supplemental benefits offered through the Benefits Trust.

The District shall make the dues and other applicable deductions from the employees' paychecks and remit such itemized deductions to the Union via Electronic Funds Transfer (EFT) within five (5) business days of each payday. The District shall also provide the breakdown of each total amount remitted (i.e. Dues, COPE, Supplementary Benefits, including deductions for the Benefits Trust, etc.) in Excel format to [dues@seiu721.org](mailto:dues@seiu721.org) within five (5) business days of each payday.

### **51.2 Committee on Political Education (COPE)**

Employees may make voluntary contributions to the Union's registered political action committees. The District shall make the deduction of the voluntary contributions in the same manner as the dues deduction process.

Every pay period the Union will notify the District with a list of employees and the appropriate deduction amount on the "authorized deduction report" of the employees who have signed an authorization for the COPE deduction.

Employees may discontinue voluntary political deductions by providing notice of cancellation to the Union and the Union shall transmit such notice of cancellation to the District by the next full pay period cycle.

### 51.3 Union Benefits Trust

The District agrees to allow voluntary payroll deductions, with a dedicated payroll code, for the SEIU, Local 721 Benefits Trust (Benefits Trust), for the payment of supplemental benefits, which may be offered to dues-paying bargaining unit members. The District shall make the deduction of the voluntary contributions in the same manner as the dues deduction process set forth in 51.1. Every pay period the Union will notify the District with a list of employees and the appropriate deduction amount on the “authorized deduction report” of the employees who have signed an authorization for supplemental benefits offered through the Benefits Trust.

Employees may discontinue deductions for the Benefits Trust by providing notice of cancellation to SEIU, Local 721 and SEIU, Local 721 shall transmit such notice of cancellation to the District by the next full pay period cycle.

### 51.4 Indemnification

The Union agrees to indemnify, defend and hold the District, its officers and employees harmless against any and all claims, demands, suits and from any liabilities of any nature which may arise as a result of the application of provisions of this Article. In the event of such indemnification or defense, the District shall be entitled to select its own legal representative. Any claims, demands, disputes arising from the application or interpretation of this Article shall be filed with SEIU and shall not be subject to the District’s grievance procedure.

## **ARTICLE 52 — NEW EMPLOYEE ORIENTATIONS**

52.1 The District shall provide the Union’s designated representative(s) written notice of new employee orientation at least ten (10) business days prior to the new employee orientation. Should an orientation be scheduled with less than ten days’ notice, the District will provide an orientation opportunity for SEIU with ten days’ notice.

52.2 Union Representatives shall be permitted to meet with new hires for up to (30) minutes during the mandatory scheduled new employee orientation. This meeting will be exclusively for union representatives and new hires within the Unit. Release time shall be granted for one steward to participate in the new employee orientation and to participate in the new hire follow-up meeting as described below. “New hires” shall be defined to include any employee new to the SEIU 721-represented bargaining unit only, including but not limited to through accretion or promotion/demotion.

52.3 If the Union’s designated representative(s) is unable to attend the new employee orientation, the District shall provide the new hire with a packet of materials from the Union. The District shall also provide the new hire with the contact information of the union representative responsible for follow-up with the new hire.

**ARTICLE 53 — LABOR/MANAGEMENT COMMITTEE**

53.1 The parties agree to the establishment of Labor/Management committee where the parties come together to discuss items or issues of mutual importance. The committee shall be represented with up to five members from each SEIU bargaining unit. The committee shall meet at least once a quarter, but may mutually agree to meet either less or more often at mutually agreed upon times. The committee will act as an advisory group and shall have no decision making power. Depending on the issues discussed, either party may request that additional parties attend the meeting.

**ARTICLE 54 — FULL UNDERSTANDING, MODIFICATION AND WAIVER**

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

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

54.3 The Union and the District agree that during the negotiations which resulted in this MOU, 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 MOU 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 MOU.

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

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

**ARTICLE 55 — PHYSICAL FITNESS PROGRAM**

55.1 An amount of \$500 shall be made available to employees covered by this MOU every July 1<sup>st</sup> 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.

55.2 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.

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

**ARTICLE 56 — SENIORITY RECOGNITION**

56.1 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 \$500
- After 15 years of District Service \$700
- After 20 years of District Service \$900

For SEIU Local 721,

For Las Virgenes MWD:

\_\_\_\_\_  
Aram Agdaian, Negotiator

\_\_\_\_\_  
Adrianna E. Guzman, Negotiator

\_\_\_\_\_  
Spencer Lee  
Bargaining Team Member

\_\_\_\_\_  
Donald Patterson, Director of Finance  
and Administration

\_\_\_\_\_  
Christopher Boddy  
Bargaining Team Member

\_\_\_\_\_  
Sophia Crocker, Human Resources  
Manager

\_\_\_\_\_  
Francisco Palos  
Bargaining Team Member

\_\_\_\_\_  
Tiffany Armstead  
Bargaining Team Member

\_\_\_\_\_  
Justin Walden  
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 November 13, 2024.

\_\_\_\_\_  
David W. Pedersen  
General Manager

\_\_\_\_\_  
Date

Approval as to form:

\_\_\_\_\_  
W. Keith Lemieux  
Legal Counsel

\_\_\_\_\_  
Date

**APPENDIX A**  
**General Unit Salary Table – November 9, 2024**

Classification	Range	Time Base	Step A	Step B	Step C	Step D	Step E	Step F	Step G
Backflow Inspector	G48	Hourly	\$ 40,265.1	\$ 42,790.4	\$ 45,315.7	\$ 47,841.0	\$ 50,366.3	\$ 52,891.6	\$ 55,416.9
		Monthly	\$ 6,979.29	\$ 7,417.00	\$ 7,854.73	\$ 8,292.44	\$ 8,730.15	\$ 9,167.88	\$ 9,605.59
		Annual	\$ 83,751.46	\$ 89,003.98	\$ 94,256.76	\$ 99,509.28	\$ 104,761.80	\$ 110,014.58	\$ 115,267.10
Collection Systems Mechanic I	G39	Hourly	\$ 32,241.4	\$ 34,263.5	\$ 36,285.6	\$ 38,307.6	\$ 40,329.7	\$ 42,351.8	\$ 44,373.9
		Monthly	\$ 5,588.51	\$ 5,939.01	\$ 6,289.51	\$ 6,639.99	\$ 6,990.49	\$ 7,340.97	\$ 7,691.47
		Annual	\$ 67,062.06	\$ 71,268.08	\$ 75,474.10	\$ 79,679.86	\$ 83,885.88	\$ 88,091.64	\$ 92,297.66
Collection Systems Mechanic II	G45	Hourly	\$ 37,390.1	\$ 39,735.1	\$ 42,080.1	\$ 44,425.1	\$ 46,770.1	\$ 49,115.1	\$ 51,460.1
		Monthly	\$ 6,480.96	\$ 6,887.42	\$ 7,293.89	\$ 7,700.36	\$ 8,106.82	\$ 8,513.29	\$ 8,919.76
		Annual	\$ 77,771.46	\$ 82,649.06	\$ 87,526.66	\$ 92,404.26	\$ 97,281.86	\$ 102,159.46	\$ 107,037.06
Compliance Inspector	G47	Hourly	\$ 39,283.0	\$ 41,746.7	\$ 44,210.4	\$ 46,674.1	\$ 49,137.8	\$ 51,601.5	\$ 54,065.3
		Monthly	\$ 6,809.05	\$ 7,236.10	\$ 7,663.13	\$ 8,090.18	\$ 8,517.21	\$ 8,944.26	\$ 9,371.31
		Annual	\$ 81,708.64	\$ 86,833.24	\$ 91,957.58	\$ 97,082.18	\$ 102,206.52	\$ 107,331.12	\$ 112,455.72
Cross Connection Inspector	G50	Hourly	\$ 42,303.5	\$ 44,956.7	\$ 47,609.8	\$ 50,262.9	\$ 52,916.1	\$ 55,569.2	\$ 58,222.4
		Monthly	\$ 7,332.61	\$ 7,792.50	\$ 8,252.36	\$ 8,712.23	\$ 9,172.13	\$ 9,632.00	\$ 10,091.88
		Annual	\$ 87,991.28	\$ 93,510.04	\$ 99,028.28	\$ 104,546.78	\$ 110,065.54	\$ 115,584.04	\$ 121,102.54
Electrical/Instrumentation Technician I	G45	Hourly	\$ 37,390.1	\$ 39,735.1	\$ 42,080.1	\$ 44,425.1	\$ 46,770.1	\$ 49,115.1	\$ 51,460.1
		Monthly	\$ 6,480.96	\$ 6,887.42	\$ 7,293.89	\$ 7,700.36	\$ 8,106.82	\$ 8,513.29	\$ 8,919.76
		Annual	\$ 77,771.46	\$ 82,649.06	\$ 87,526.66	\$ 92,404.26	\$ 97,281.86	\$ 102,159.46	\$ 107,037.06
Electrical/Instrumentation Technician II	G51	Hourly	\$ 43,361.1	\$ 46,080.6	\$ 48,800.0	\$ 51,519.5	\$ 54,239.0	\$ 56,958.4	\$ 59,677.9
		Monthly	\$ 7,515.93	\$ 7,987.31	\$ 8,458.67	\$ 8,930.05	\$ 9,401.43	\$ 9,872.79	\$ 10,344.17
		Annual	\$ 90,191.14	\$ 95,847.70	\$ 101,504.00	\$ 107,160.56	\$ 112,817.12	\$ 118,473.42	\$ 124,129.98
Electrician	G47	Hourly	\$ 39,283.0	\$ 41,746.7	\$ 44,210.4	\$ 46,674.1	\$ 49,137.8	\$ 51,601.5	\$ 54,065.3
		Monthly	\$ 6,809.05	\$ 7,236.10	\$ 7,663.13	\$ 8,090.18	\$ 8,517.21	\$ 8,944.26	\$ 9,371.31
		Annual	\$ 81,708.64	\$ 86,833.24	\$ 91,957.58	\$ 97,082.18	\$ 102,206.52	\$ 107,331.12	\$ 112,455.72
Facilities Maintenance Worker	G39	Hourly	\$ 32,241.4	\$ 34,263.5	\$ 36,285.6	\$ 38,307.6	\$ 40,329.7	\$ 42,351.8	\$ 44,373.9
		Monthly	\$ 5,588.51	\$ 5,939.01	\$ 6,289.51	\$ 6,639.99	\$ 6,990.49	\$ 7,340.97	\$ 7,691.47
		Annual	\$ 67,062.06	\$ 71,268.08	\$ 75,474.10	\$ 79,679.86	\$ 83,885.88	\$ 88,091.64	\$ 92,297.66
Facilities Inspector	G51	Hourly	\$ 43,361.1	\$ 46,080.6	\$ 48,800.0	\$ 51,519.5	\$ 54,239.0	\$ 56,958.4	\$ 59,677.9
		Monthly	\$ 7,515.93	\$ 7,987.31	\$ 8,458.67	\$ 8,930.05	\$ 9,401.43	\$ 9,872.79	\$ 10,344.17
		Annual	\$ 90,191.14	\$ 95,847.70	\$ 101,504.00	\$ 107,160.56	\$ 112,817.12	\$ 118,473.42	\$ 124,129.98
Fleet Coordinator	G42	Hourly	\$ 34,720.5	\$ 36,898.0	\$ 39,075.6	\$ 41,253.1	\$ 43,430.7	\$ 45,608.2	\$ 47,785.8
		Monthly	\$ 6,018.22	\$ 6,395.65	\$ 6,773.11	\$ 7,150.54	\$ 7,528.00	\$ 7,905.43	\$ 8,282.86
		Annual	\$ 72,218.64	\$ 76,747.84	\$ 81,277.30	\$ 85,806.50	\$ 90,335.96	\$ 94,865.16	\$ 99,394.36
Field Operations Technician I	G33	Hourly	\$ 27,801.7	\$ 29,545.3	\$ 31,288.9	\$ 33,032.5	\$ 34,776.2	\$ 36,519.8	\$ 38,263.4
		Monthly	\$ 4,818.97	\$ 5,121.18	\$ 5,423.41	\$ 5,725.63	\$ 6,027.88	\$ 6,330.09	\$ 6,632.32
		Annual	\$ 57,827.64	\$ 61,454.12	\$ 65,080.86	\$ 68,707.60	\$ 72,334.60	\$ 75,961.08	\$ 79,587.82
Field Operations Technician II	G37	Hourly	\$ 30,687.9	\$ 32,612.5	\$ 34,537.1	\$ 36,461.8	\$ 38,386.4	\$ 40,311.0	\$ 42,235.7
		Monthly	\$ 5,319.23	\$ 5,652.83	\$ 5,986.44	\$ 6,320.04	\$ 6,653.64	\$ 6,987.24	\$ 7,320.86
		Annual	\$ 63,830.78	\$ 67,834.00	\$ 71,837.22	\$ 75,840.44	\$ 79,843.66	\$ 83,846.88	\$ 87,850.36
Laboratory Assistant	G42	Hourly	\$ 34,720.5	\$ 36,898.0	\$ 39,075.6	\$ 41,253.1	\$ 43,430.7	\$ 45,608.2	\$ 47,785.8
		Monthly	\$ 6,018.22	\$ 6,395.65	\$ 6,773.11	\$ 7,150.54	\$ 7,528.00	\$ 7,905.43	\$ 8,282.86
		Annual	\$ 72,218.64	\$ 76,747.84	\$ 81,277.30	\$ 85,806.50	\$ 90,335.96	\$ 94,865.16	\$ 99,394.36
Laboratory Technician I	G46	Hourly	\$ 38,324.9	\$ 40,729.5	\$ 43,134.1	\$ 45,538.7	\$ 47,943.3	\$ 50,347.9	\$ 52,752.5
		Monthly	\$ 6,642.98	\$ 7,059.78	\$ 7,476.58	\$ 7,893.38	\$ 8,310.16	\$ 8,726.97	\$ 9,143.77
		Annual	\$ 79,715.74	\$ 84,717.36	\$ 89,718.98	\$ 94,720.60	\$ 99,721.96	\$ 104,723.58	\$ 109,725.20
Laboratory Technician II	G52	Hourly	\$ 44,445.2	\$ 47,232.6	\$ 50,020.1	\$ 52,807.5	\$ 55,594.9	\$ 58,382.4	\$ 61,169.8
		Monthly	\$ 7,703.84	\$ 8,186.99	\$ 8,670.16	\$ 9,153.30	\$ 9,636.45	\$ 10,119.61	\$ 10,602.76
		Annual	\$ 92,446.12	\$ 98,243.86	\$ 104,041.86	\$ 109,839.60	\$ 115,637.34	\$ 121,435.34	\$ 127,233.08

General Unit Salary Table – November 9, 2024 (continued)

Maintenance Mechanic I	G39	Hourly	\$ 32.2414	\$ 34.2635	\$ 36.2856	\$ 38.3076	\$ 40.3297	\$ 42.3518	\$ 44.3739
		Monthly	\$ 5,588.51	\$ 5,939.01	\$ 6,289.51	\$ 6,639.99	\$ 6,990.49	\$ 7,340.97	\$ 7,691.47
		Annual	\$ 67,062.06	\$ 71,268.08	\$ 75,474.10	\$ 79,679.86	\$ 83,885.88	\$ 88,091.64	\$ 92,297.66
Maintenance Mechanic II	G45	Hourly	\$ 37.3901	\$ 39.7351	\$ 42.0801	\$ 44.4251	\$ 46.7701	\$ 49.1151	\$ 51.4601
		Monthly	\$ 6,480.96	\$ 6,887.42	\$ 7,293.89	\$ 7,700.36	\$ 8,106.82	\$ 8,513.29	\$ 8,919.76
		Annual	\$ 77,771.46	\$ 82,649.06	\$ 87,526.66	\$ 92,404.26	\$ 97,281.86	\$ 102,159.46	\$ 107,037.06
Resource Conservation Specialist I	G52	Hourly	\$ 44.4452	\$ 47.2326	\$ 50.0201	\$ 52.8075	\$ 55.5949	\$ 58.3824	\$ 61.1698
		Monthly	\$ 7,703.84	\$ 8,186.99	\$ 8,670.16	\$ 9,153.30	\$ 9,636.45	\$ 10,119.61	\$ 10,602.76
		Annual	\$ 92,446.12	\$ 98,243.86	\$ 104,041.86	\$ 109,839.60	\$ 115,637.34	\$ 121,435.34	\$ 127,233.08
Resource Conservation Specialist II	G58	Hourly	\$ 51.5427	\$ 54.7753	\$ 58.0079	\$ 61.2405	\$ 64.4731	\$ 67.7057	\$ 70.9383
		Monthly	\$ 8,934.08	\$ 9,494.38	\$ 10,054.70	\$ 10,615.02	\$ 11,175.34	\$ 11,735.66	\$ 12,295.96
		Annual	\$ 107,208.92	\$ 113,932.52	\$ 120,656.38	\$ 127,380.24	\$ 134,104.10	\$ 140,827.96	\$ 147,551.56
Sr. Electrical/Instrumentation Technician	G54	Hourly	\$ 46.6952	\$ 49.6237	\$ 52.5523	\$ 55.4809	\$ 58.4095	\$ 61.3380	\$ 64.2666
		Monthly	\$ 8,093.84	\$ 8,601.45	\$ 9,109.06	\$ 9,616.69	\$ 10,124.31	\$ 10,631.92	\$ 11,139.55
		Annual	\$ 97,126.12	\$ 103,217.40	\$ 109,308.68	\$ 115,400.22	\$ 121,491.76	\$ 127,583.04	\$ 133,674.58
Sr. Field Operations Technician	G45	Hourly	\$ 37.3901	\$ 39.7351	\$ 42.0801	\$ 44.4251	\$ 46.7701	\$ 49.1151	\$ 51.4601
		Monthly	\$ 6,480.96	\$ 6,887.42	\$ 7,293.89	\$ 7,700.36	\$ 8,106.82	\$ 8,513.29	\$ 8,919.76
		Annual	\$ 77,771.46	\$ 82,649.06	\$ 87,526.66	\$ 92,404.26	\$ 97,281.86	\$ 102,159.46	\$ 107,037.06
Sr. Maintenance Mechanic	G48	Hourly	\$ 40.2651	\$ 42.7904	\$ 45.3157	\$ 47.8410	\$ 50.3663	\$ 52.8916	\$ 55.4169
		Monthly	\$ 6,979.29	\$ 7,417.00	\$ 7,854.73	\$ 8,292.44	\$ 8,730.15	\$ 9,167.88	\$ 9,605.59
		Annual	\$ 83,751.46	\$ 89,003.98	\$ 94,256.76	\$ 99,509.28	\$ 104,761.80	\$ 110,014.58	\$ 115,267.10
Sr. Water Construction Specialist	G48	Hourly	\$ 40.2651	\$ 42.7904	\$ 45.3157	\$ 47.8410	\$ 50.3663	\$ 52.8916	\$ 55.4169
		Monthly	\$ 6,979.29	\$ 7,417.00	\$ 7,854.73	\$ 8,292.44	\$ 8,730.15	\$ 9,167.88	\$ 9,605.59
		Annual	\$ 83,751.46	\$ 89,003.98	\$ 94,256.76	\$ 99,509.28	\$ 104,761.80	\$ 110,014.58	\$ 115,267.10
Sr. Water Distribution Operator	G54	Hourly	\$ 46.6952	\$ 49.6237	\$ 52.5523	\$ 55.4809	\$ 58.4095	\$ 61.3380	\$ 64.2666
		Monthly	\$ 8,093.84	\$ 8,601.45	\$ 9,109.06	\$ 9,616.69	\$ 10,124.31	\$ 10,631.92	\$ 11,139.55
		Annual	\$ 97,126.12	\$ 103,217.40	\$ 109,308.68	\$ 115,400.22	\$ 121,491.76	\$ 127,583.04	\$ 133,674.58
Sr. Water Reclamation Plant Operator	G54	Hourly	\$ 46.6952	\$ 49.6237	\$ 52.5523	\$ 55.4809	\$ 58.4095	\$ 61.3380	\$ 64.2666
		Monthly	\$ 8,093.84	\$ 8,601.45	\$ 9,109.06	\$ 9,616.69	\$ 10,124.31	\$ 10,631.92	\$ 11,139.55
		Annual	\$ 97,126.12	\$ 103,217.40	\$ 109,308.68	\$ 115,400.22	\$ 121,491.76	\$ 127,583.04	\$ 133,674.58
Sr. Water Treatment Plant Operator	G54	Hourly	\$ 46.6952	\$ 49.6237	\$ 52.5523	\$ 55.4809	\$ 58.4095	\$ 61.3380	\$ 64.2666
		Monthly	\$ 8,093.84	\$ 8,601.45	\$ 9,109.06	\$ 9,616.69	\$ 10,124.31	\$ 10,631.92	\$ 11,139.55
		Annual	\$ 97,126.12	\$ 103,217.40	\$ 109,308.68	\$ 115,400.22	\$ 121,491.76	\$ 127,583.04	\$ 133,674.58
Water Distribution Operator I	G40	Hourly	\$ 33.0475	\$ 35.1201	\$ 37.1927	\$ 39.2653	\$ 41.3380	\$ 43.4106	\$ 45.4832
		Monthly	\$ 5,728.23	\$ 6,087.49	\$ 6,446.74	\$ 6,805.98	\$ 7,165.25	\$ 7,524.51	\$ 7,883.76
		Annual	\$ 68,738.80	\$ 73,049.86	\$ 77,360.92	\$ 81,671.72	\$ 85,983.04	\$ 90,294.10	\$ 94,605.16
Water Distribution Operator II	G44	Hourly	\$ 36.4782	\$ 38.7660	\$ 41.0538	\$ 43.3416	\$ 45.6294	\$ 47.9171	\$ 50.2049
		Monthly	\$ 6,322.90	\$ 6,719.44	\$ 7,115.98	\$ 7,512.55	\$ 7,909.09	\$ 8,305.64	\$ 8,702.18
		Annual	\$ 75,874.76	\$ 80,633.28	\$ 85,391.80	\$ 90,150.58	\$ 94,909.10	\$ 99,667.62	\$ 104,426.14
Water Distribution Operator III	G51	Hourly	\$ 43.3611	\$ 46.0806	\$ 48.8000	\$ 51.5195	\$ 54.2390	\$ 56.9584	\$ 59.6779
		Monthly	\$ 7,515.93	\$ 7,987.31	\$ 8,458.67	\$ 8,930.05	\$ 9,401.43	\$ 9,872.79	\$ 10,344.17
		Annual	\$ 90,191.14	\$ 95,847.70	\$ 101,504.00	\$ 107,160.56	\$ 112,817.12	\$ 118,473.42	\$ 124,129.98
Water Reclamation Plant Operator I	G40	Hourly	\$ 33.0475	\$ 35.1201	\$ 37.1927	\$ 39.2653	\$ 41.3380	\$ 43.4106	\$ 45.4832
		Monthly	\$ 5,728.23	\$ 6,087.49	\$ 6,446.74	\$ 6,805.98	\$ 7,165.25	\$ 7,524.51	\$ 7,883.76
		Annual	\$ 68,738.80	\$ 73,049.86	\$ 77,360.92	\$ 81,671.72	\$ 85,983.04	\$ 90,294.10	\$ 94,605.16
Water Reclamation Plant Operator II	G44	Hourly	\$ 36.4782	\$ 38.7660	\$ 41.0538	\$ 43.3416	\$ 45.6294	\$ 47.9171	\$ 50.2049
		Monthly	\$ 6,322.90	\$ 6,719.44	\$ 7,115.98	\$ 7,512.55	\$ 7,909.09	\$ 8,305.64	\$ 8,702.18
		Annual	\$ 75,874.76	\$ 80,633.28	\$ 85,391.80	\$ 90,150.58	\$ 94,909.10	\$ 99,667.62	\$ 104,426.14
Water Reclamation Plant Operator III	G51	Hourly	\$ 43.3611	\$ 46.0806	\$ 48.8000	\$ 51.5195	\$ 54.2390	\$ 56.9584	\$ 59.6779
		Monthly	\$ 7,515.93	\$ 7,987.31	\$ 8,458.67	\$ 8,930.05	\$ 9,401.43	\$ 9,872.79	\$ 10,344.17
		Annual	\$ 90,191.14	\$ 95,847.70	\$ 101,504.00	\$ 107,160.56	\$ 112,817.12	\$ 118,473.42	\$ 124,129.98
Water Reclamation Plant Operator-in-Training	G34	Hourly	\$ 28.4967	\$ 30.2839	\$ 32.0711	\$ 33.8584	\$ 35.6456	\$ 37.4328	\$ 39.2200
		Monthly	\$ 4,939.44	\$ 5,249.21	\$ 5,559.00	\$ 5,868.79	\$ 6,178.58	\$ 6,488.34	\$ 6,798.13
		Annual	\$ 59,273.24	\$ 62,990.46	\$ 66,707.94	\$ 70,425.42	\$ 74,142.90	\$ 77,860.12	\$ 81,577.60
Water Treatment Plant Operator I	G40	Hourly	\$ 33.0475	\$ 35.1201	\$ 37.1927	\$ 39.2653	\$ 41.3380	\$ 43.4106	\$ 45.4832
		Monthly	\$ 5,728.23	\$ 6,087.49	\$ 6,446.74	\$ 6,805.98	\$ 7,165.25	\$ 7,524.51	\$ 7,883.76
		Annual	\$ 68,738.80	\$ 73,049.86	\$ 77,360.92	\$ 81,671.72	\$ 85,983.04	\$ 90,294.10	\$ 94,605.16
Water Treatment Plant Operator II	G44	Hourly	\$ 36.4782	\$ 38.7660	\$ 41.0538	\$ 43.3416	\$ 45.6294	\$ 47.9171	\$ 50.2049
		Monthly	\$ 6,322.90	\$ 6,719.44	\$ 7,115.98	\$ 7,512.55	\$ 7,909.09	\$ 8,305.64	\$ 8,702.18
		Annual	\$ 75,874.76	\$ 80,633.28	\$ 85,391.80	\$ 90,150.58	\$ 94,909.10	\$ 99,667.62	\$ 104,426.14
Water Treatment Plant Operator III	G51	Hourly	\$ 43.3611	\$ 46.0806	\$ 48.8000	\$ 51.5195	\$ 54.2390	\$ 56.9584	\$ 59.6779
		Monthly	\$ 7,515.93	\$ 7,987.31	\$ 8,458.67	\$ 8,930.05	\$ 9,401.43	\$ 9,872.79	\$ 10,344.17
		Annual	\$ 90,191.14	\$ 95,847.70	\$ 101,504.00	\$ 107,160.56	\$ 112,817.12	\$ 118,473.42	\$ 124,129.98

## APPENDIX B

### Office Unit Salary Table – November 9, 2024

Classification	Range	Time Base	Step A	Step B	Step C	Step D	Step E	Step F	Step G
Accounting Technician	OU 38	Hourly	\$ 32,224.9	\$ 34,216.6	\$ 36,208.2	\$ 38,199.8	\$ 40,191.4	\$ 42,183.1	\$ 44,174.7
		Monthly	\$ 5,585.65	\$ 5,930.88	\$ 6,276.10	\$ 6,621.29	\$ 6,966.51	\$ 7,311.74	\$ 7,656.96
		Annual	\$ 67,027.74	\$ 71,170.58	\$ 75,313.16	\$ 79,455.48	\$ 83,598.06	\$ 87,740.90	\$ 91,883.48
Accounting Technician (Payroll)	OU 45	Hourly	\$ 38,305.4	\$ 40,672.8	\$ 43,040.2	\$ 45,407.6	\$ 47,775.0	\$ 50,142.5	\$ 52,509.9
		Monthly	\$ 6,639.60	\$ 7,049.94	\$ 7,460.31	\$ 7,870.66	\$ 8,281.00	\$ 8,691.37	\$ 9,101.71
		Annual	\$ 79,675.18	\$ 84,599.32	\$ 89,523.72	\$ 94,447.86	\$ 99,372.00	\$ 104,296.40	\$ 109,220.54
Administrative Assistant	OU 38	Hourly	\$ 32,224.9	\$ 34,216.6	\$ 36,208.2	\$ 38,199.8	\$ 40,191.4	\$ 42,183.1	\$ 44,174.7
		Monthly	\$ 5,585.65	\$ 5,930.88	\$ 6,276.10	\$ 6,621.29	\$ 6,966.51	\$ 7,311.74	\$ 7,656.96
		Annual	\$ 67,027.74	\$ 71,170.58	\$ 75,313.16	\$ 79,455.48	\$ 83,598.06	\$ 87,740.90	\$ 91,883.48
Administrative Specialist - Risk Management	OU 47	Hourly	\$ 40,244.6	\$ 42,731.8	\$ 45,219.1	\$ 47,706.4	\$ 50,193.6	\$ 52,680.9	\$ 55,168.2
		Monthly	\$ 6,975.74	\$ 7,406.84	\$ 7,837.98	\$ 8,269.11	\$ 8,700.23	\$ 9,131.35	\$ 9,562.50
		Annual	\$ 83,708.82	\$ 88,882.04	\$ 94,055.78	\$ 99,229.26	\$ 104,402.74	\$ 109,576.22	\$ 114,749.96
Customer Service Representative	OU 38	Hourly	\$ 32,224.9	\$ 34,216.6	\$ 36,208.2	\$ 38,199.8	\$ 40,191.4	\$ 42,183.1	\$ 44,174.7
		Monthly	\$ 5,585.65	\$ 5,930.88	\$ 6,276.10	\$ 6,621.29	\$ 6,966.51	\$ 7,311.74	\$ 7,656.96
		Annual	\$ 67,027.74	\$ 71,170.58	\$ 75,313.16	\$ 79,455.48	\$ 83,598.06	\$ 87,740.90	\$ 91,883.48
Engineering Technician I	OU 45	Hourly	\$ 38,305.4	\$ 40,672.8	\$ 43,040.2	\$ 45,407.6	\$ 47,775.0	\$ 50,142.5	\$ 52,509.9
		Monthly	\$ 6,639.60	\$ 7,049.94	\$ 7,460.31	\$ 7,870.66	\$ 8,281.00	\$ 8,691.37	\$ 9,101.71
		Annual	\$ 79,675.18	\$ 84,599.32	\$ 89,523.72	\$ 94,447.86	\$ 99,372.00	\$ 104,296.40	\$ 109,220.54
Engineering Technician II	OU 49	Hourly	\$ 42,281.9	\$ 44,895.1	\$ 47,508.3	\$ 50,121.5	\$ 52,734.7	\$ 55,347.9	\$ 57,961.1
		Monthly	\$ 7,328.86	\$ 7,781.82	\$ 8,234.76	\$ 8,687.73	\$ 9,140.69	\$ 9,593.63	\$ 10,046.60
		Annual	\$ 87,946.30	\$ 93,381.86	\$ 98,817.16	\$ 104,252.72	\$ 109,688.28	\$ 115,123.58	\$ 120,559.14
GIS Coordinator	OU 56	Hourly	\$ 50,259.9	\$ 53,366.2	\$ 56,472.4	\$ 59,578.7	\$ 62,684.9	\$ 65,791.2	\$ 68,897.5
		Monthly	\$ 8,711.71	\$ 9,250.15	\$ 9,788.55	\$ 10,326.98	\$ 10,865.38	\$ 11,403.82	\$ 11,942.23
		Annual	\$ 104,540.54	\$ 111,001.80	\$ 117,462.54	\$ 123,923.80	\$ 130,384.54	\$ 136,845.80	\$ 143,306.80
Network & Security Technician	OU 52	Hourly	\$ 45,533.0	\$ 48,347.1	\$ 51,161.2	\$ 53,975.4	\$ 56,789.5	\$ 59,603.6	\$ 62,417.7
		Monthly	\$ 7,892.39	\$ 8,380.17	\$ 8,867.95	\$ 9,355.73	\$ 9,843.51	\$ 10,331.30	\$ 10,819.08
		Annual	\$ 94,708.64	\$ 100,562.02	\$ 106,415.40	\$ 112,268.78	\$ 118,122.16	\$ 123,975.54	\$ 129,828.92
Purchasing/Warehouse Specialist	OU 42	Hourly	\$ 35,570.3	\$ 37,768.7	\$ 39,967.1	\$ 42,165.5	\$ 44,363.9	\$ 46,562.2	\$ 48,760.6
		Monthly	\$ 6,165.51	\$ 6,546.58	\$ 6,927.64	\$ 7,308.69	\$ 7,689.74	\$ 8,070.79	\$ 8,451.84
		Annual	\$ 73,986.12	\$ 78,559.00	\$ 83,131.62	\$ 87,704.24	\$ 92,276.86	\$ 96,849.48	\$ 101,422.10
Senior Accounting Technician	OU 45	Hourly	\$ 38,305.4	\$ 40,672.8	\$ 43,040.2	\$ 45,407.6	\$ 47,775.0	\$ 50,142.5	\$ 52,509.9
		Monthly	\$ 6,639.60	\$ 7,049.94	\$ 7,460.31	\$ 7,870.66	\$ 8,281.00	\$ 8,691.37	\$ 9,101.71
		Annual	\$ 79,675.18	\$ 84,599.32	\$ 89,523.72	\$ 94,447.86	\$ 99,372.00	\$ 104,296.40	\$ 109,220.54
Systems Coordinator	OU 56	Hourly	\$ 50,259.9	\$ 53,366.2	\$ 56,472.4	\$ 59,578.7	\$ 62,684.9	\$ 65,791.2	\$ 68,897.5
		Monthly	\$ 8,711.71	\$ 9,250.15	\$ 9,788.55	\$ 10,326.98	\$ 10,865.38	\$ 11,403.82	\$ 11,942.23
		Annual	\$ 104,540.54	\$ 111,001.80	\$ 117,462.54	\$ 123,923.80	\$ 130,384.54	\$ 136,845.80	\$ 143,306.80
Technology Support Specialist	OU 52	Hourly	\$ 45,533.0	\$ 48,347.1	\$ 51,161.2	\$ 53,975.4	\$ 56,789.5	\$ 59,603.6	\$ 62,417.7
		Monthly	\$ 7,892.39	\$ 8,380.17	\$ 8,867.95	\$ 9,355.73	\$ 9,843.51	\$ 10,331.30	\$ 10,819.08
		Annual	\$ 94,708.64	\$ 100,562.02	\$ 106,415.40	\$ 112,268.78	\$ 118,122.16	\$ 123,975.54	\$ 129,828.92

## **APPENDIX C**

### **PAY FOR CERTIFICATION PROGRAM**

The District strives to encourage employees to prepare themselves for jobs within their career path. The District also wants to recognize employees that have attained state certification and licenses, beyond stated job requirements, that are used in the performance of their duties on a regular basis.

To this end, the District will provide additional compensation to employees for state certification and licenses over and above those required, that fall within the employee's career path and are used for district benefit on a regular basis.

#### ***Criteria for Additional Pay and Monthly Stipend***

To be eligible for the additional pay or monthly stipend, an employee must show proof of possession of a certificate or license issued or approved by the State of California. The eligibility of the certification or license may be demonstrated by the following:

- The employee's job description lists the certificate or license as preferred but not required; or
- The job description for a position that the employee is eligible to compete lists the certificate or license as required or preferred; or
- The employee's current position is within a career path for a position that lists the certificate or license as required or preferred, but the employee does not meet the years of experience requirement necessary to compete for the position; or
- Agreement that attainment of the certification will add value for the District as determined by the General Manager.

Once the employee demonstrates eligibility, the employee will receive the pay for certification on each paycheck. The employee loses eligibility under the following conditions:

- The employee promotes to a position where the certificate or license is required.
- The employee does not maintain an overall satisfactory performance evaluation.
- The employee loses the certification or license.

Interim certification, such as that granted during a "grandfather in" period, is not eligible for this program.

#### ***Amount of Additional Pay***

Eligible employees will receive a set additional 5% in pay for holding the following certificates and licenses issued or approved by the State that are knowledge-based (that is, two licenses or certificates does not mean 10% additional pay):

- Water treatment, water distribution and wastewater certification
- Laboratory/water quality analyst certification
- Professional registration as a civil engineer
- License as certified public accountant.

Additional state certificates and licenses will be considered for this additional 5% in pay if they include requirements for eight-hour competitive examinations and field work of two years.

### *Amount of Monthly Stipend*

Eligible employees will receive a monthly stipend of \$25 for holding one of the following certificates or licenses:

- Notary Public
- Class A or Class B driving license
- National Commission for the Certification of Crane Operators (NCCCO) Certification

### *Classification Considerations*

Which certification qualifies an employee for the pay for certification program depends upon the employee's classification within the District for the water treatment, water distribution, wastewater, and laboratory/water quality analyst certifications, as follows:

- General and office unit employees must have grade 3 or above.

**APPENDIX D**

**DECLARATION OF OUTSIDE EMPLOYMENT, ACTIVITY OR ENTERPRISE**

Employee name \_\_\_\_\_

Job title \_\_\_\_\_

I hereby certify that I am NOT engaged in any outside compensated employment. I understand I am required to seek the approval if I wish to engage in such employment or activity in the future.

\_\_\_\_\_  
Employee Signature Date

I am currently or plan to be engaged in outside compensated employment or an outside activity. I hereby request approval and provide the information required as follows:

Date outside employment will start \_\_\_\_\_

Name of proposed/outside employer: \_\_\_\_\_

Provide a detailed description of the duties of this employment/activity. Please be sure to include any facts which could result in interference, conflict or incompatibility of this employment/activity and your District function and or duties:

Days and hours of outside employment/activity: \_\_\_\_\_

I hereby certify that the foregoing is a full and accurate statement. I have read and do understand the District policy and MOU provisions and will fully comply.

\_\_\_\_\_  
Employee Signature Date

Approve \_\_\_\_\_ Disapprove \_\_\_\_\_ Reason: \_\_\_\_\_

\_\_\_\_\_  
General Manager Date

10/17/2024 Tentative Agreement



## MEMORANDUM OF UNDERSTANDING

### GENERAL AND OFFICE UNIT

~~January 1, 2022 – December 31, 2024~~  
November 9, 2024 – December 31, 2027

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**CHAPTER 1 – GENERAL PROVISIONS**

**ARTICLE 1 — TERM**

- 1.1. The provisions of this Memorandum of Understanding (“MOU”) shall commence on ~~4 January 2022~~ **November 9, 2024**, unless another implementation date is specified within the MOU, and shall expire on ~~31 December 31, 2024~~ **2027**.

**ARTICLE 2 — RECOGNITION**

- 2.1. Pursuant to the provisions of the Employee Relations Ordinance of Las Virgenes Municipal Water District, and applicable State Law, Las Virgenes Municipal Water District General Unit Employees, SEIU, CCAPE, Local 700, was certified by Thomas McCarthy, California State Conciliation Service on January 10, 1975, as the exclusive representative of District employees in the General Unit and Office Unit (hereinafter “Unit”) previously found to be appropriate by the District’s Board of Directors. During 2007–08 SEIU reorganized and the LVMWD bargaining units were incorporated into a new SEIU, Local 721.
- 2.2. The District hereby recognizes SEIU Local 721, (hereinafter “Union”) as the certified exclusive representative of the employees in said Units.
- 2.3. The term “employee(s)” as used herein shall refer only to employees employed by the District in said Unit in the employee classifications comprising the General Unit as listed on Appendix A and the Office Unit as listed on Appendix B of this MOU.

**ARTICLE 3 — PROVISIONS OF LAW**

- 3.1. It is agreed and understood that this MOU is subject to all current and future applicable Federal, State, and County laws, rules and regulations. If any part of this MOU 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 the remainder of this MOU shall not be affected.

**CHAPTER 2, COMPENSATION**

**ARTICLE 4 — POSITION AND SALARY RANGE**

- 4.1 The “Basic 7-Step Salary Schedule” is included herein for reference. Said Salary Schedule applies to all classified positions. Whenever possible, personnel will be hired at Step A, and will be subject to merit review and possible salary step increase by the General Manager in accordance with the following rules. However, with the approval of the General Manager, advanced step placement is possible to recruit an exceptionally well qualified employee or to complete a difficult recruitment. Employees will be subject to merit review and possible salary step increases in accordance to the following rules.
- 4.2 Each employee’s performance, including probationary employees, will be reviewed as needed to provide guidance in any improvements that might be required.

- a. An employee may receive a performance review at a minimum after the first 3 months and must receive a merit review after 6 months of his/her employment and annually thereafter. However, an employee may be evaluated at any time his/her supervisor believes it is appropriate.
  - b. Any pay increase resulting from a merit review will be effective on the date specified in the merit review.
  - c. A newly hired probationary employee who is on leave from work for four (4) or more consecutive weeks may have his or her performance review and probationary date adjusted to compensate for the period of absence. Thereafter, the anniversary performance review will be based on the new adjusted date.
- 4.3 An employee promoted to a higher classification will be subject to merit review on the same schedule as though he/she were a new employee, and will **normally** be raised in pay **approximately** 5% concurrently with the promotion by being placed at the appropriate step in the higher pay schedule. **If 5% falls between two steps in the higher pay schedule, the employee will be placed on the step that provides for at least a 5% increase in pay.**
- 4.4 Promotion from a trainee position to a higher level position will be based on the employee's performance and made upon recommendation of his/her Department Director, provided that there is a budgeted position open at the higher level. Completion of seven steps at the trainee level will not usually be required.
- 4.5. Flex Positions
- a. The probationary period for classifications that require certification shall be the same period as the period required for the employee to earn and have in hand the required certification. For instance, if the certification provides that the employee must obtain the certification within 18 months, then the probationary period shall be 18 months.
  - b. This requirement shall apply to both new and promoted employees.
  - c. An employee who meets all the requirements for promotion (experience, certifications and competency) must promote to the next higher level or they shall be terminated.
- 4.5 An accelerated salary step increase may be granted upon recommendation of a Department Director and approval of the General Manager.
- 4.6 The preparation of Performance or Merit Reviews is the responsibility of each employee's immediate supervisor. The review will be discussed with each employee by their supervisor.
- 4.7 If an employee feels that the performance review is unfair, he/she may take the following steps in the order listed:

- a. Present a written report to his/her immediate supervisor, detailing the reasons for each point of disagreement, and requesting further discussion with him/her and his/her Department Director.
  - b. If the questions cannot be resolved by 4.8a above, request a conference including the General Manager to review the areas of disagreement.
- 4.8 The General Manager will submit annually to the Board of Directors a list of classified positions required on the District's Staff for the following fiscal year, and will hire or retain such employees as are authorized by the Board. In the event a higher classified position is provided for, but cannot immediately be filled, the General Manager may, in his discretion, employ one or more persons in lower classifications, so long as the total salary budget is not exceeded. Persons so employed will be considered for promotion to a higher position at such times as their Supervisor and Department Director evaluate the employee's qualifications, and make appropriate recommendation to the General Manager.
- 4.9 Employees will be compensated extra for temporary appointments to duties out of their working classification when the duration of the appointment is thirty (30) consecutive working days or greater, in which case each pay period so included will be compensated at five percent (5%) above the employee's current salary, or at the minimum step of the higher position's salary schedule, whichever is greater. Working out of classification is defined as when an employee is assigned to perform at least fifty percent (50%) of the duties and functions of the higher classification.

Unit employees in the classification of Secretary, Administrative Assistant, or any classification designated by the General Manager, who are assigned the responsibility for coordinating and assisting the Board of Directors with tasks assigned by the Board shall receive a five percent (5%) premium assignment payment for the performance of these tasks. The parties agree that this is special compensation and shall be reported as such, to the extent legally permissible, pursuant to Title 2 CCR, Section 571(a)(4) as Special Assignment Pay-Administrative Secretary Premium.

- 4.10 Promotion in a flexibly staffed classification will occur when the employee obtains all required certifications and satisfactorily completes an appropriate competency assessment to promote to the higher class.

4.11 Salary Chart

Salary Charts of positions and Salary Levels as approved for ~~2022~~**November 9, 2024** are provided separately as Appendix A and B following the MOU.

4.12 Salary Increases

~~The District will increase all salary ranges and related incumbents' rates of pay by 4.00%. This increase shall be effective the first pay period following Board approval~~

~~of the MOU, unless agreement is reached during the month of January, in which case the increase shall be retroactive to January 1, 2022.~~

Effective the pay period that begins November 9, 2024, classifications will be adjusted pursuant to the salary recommendations prepared by CPS-HR and provided to the unit on July 2, 2024. Following classification placement, the District will apply the 2.4% salary adjustment provided on January 1, 2024, to those rates.

Effective January 1, ~~2023~~2025, all salary ranges and related incumbents rates of pay will be increased by the October ~~2021-2023~~ to October ~~2022~~ 2024 All Urban Consumer Price Index for LA-Long Beach- Anaheim California with a minimum of a 1.50% increase and a maximum of a 4.50% increase.

Effective January 1, ~~2024~~2026, all salary ranges and related incumbents rates of pay will be increased by the October ~~2022~~2024 to October ~~2023-2025~~ All Urban Consumer Price Index for LA-Long Beach- Anaheim California with a minimum of a 1.50% increase and a maximum of a 4.50% increase.

Effective January 1, 2027, all salary ranges and related incumbents' rates of pay will be increased by the October 2025 to October 2026 All Urban Consumer Price Index for Los Angeles-Long Beach-Anaheim California with a minimum of a 1.50% increase and a maximum of a 4.50% increase.

## ARTICLE 5 — PAY DAYS

- 5.1 Pay checks shall be issued bi-weekly no later than Thursday, for the two immediately preceding work weeks.
- 5.2 Employees have the option of having their salary directly deposited into a bank of their choice. If a normal pay day falls on a Holiday, employees who are not using direct deposit will be paid on the first working day following such holiday.
- 5.3 An initial adjustment will be made for any employee on an “odd” work week, i.e., other than Friday to Friday, so that subsequent checks will cover two full work weeks’ pay being made to such employee on the same pay day as other employees.

## ARTICLE 6 — OVERTIME

- 6.1 Work in excess of 40 hours in any one week as defined in Article 11, Hours of Work, other than Standby Duty as defined in Article 8, Standby Time, constitutes overtime, and may be permitted only upon advance approval of a Department Director. All paid time off, except sick leave, will be considered time worked for purposes of this section.

- 6.2 All Unit employees are eligible for overtime pay at 1-1/2 times the regular rate for hours worked in excess of 40 hours per week.
- 6.3 Overtime, as defined at 6.1 above, shall be compensated in cash or time off (Compensatory Time Off, i.e., CTO) at the option of the employee. However, accumulated CTO may not exceed an accrual of eighty (80) hours.
- 6.4 Overtime work shall be credited to the nearest tenth of an hour.
- 6.5 All Unit employees who work between the hours of 12:00 am to 6:00 am will be compensated at 1.5 times the regular rate.

#### **ARTICLE 7 — USE OF COMPENSATORY TIME OFF (CTO)**

- 7.1 An employee may use CTO to take time off with advance approval of his/her supervisor.
- 7.2 An employee shall not use CTO for any absence for which sick leave is applicable until the employee's sick leave bank is empty.

#### **ARTICLE 8 — STANDBY TIME**

- 8.1 Part of the duties of each employee 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.
- 8.2 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 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."
- 8.3 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.
- 8.4 Employees 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 9 — EMERGENCY CALL-OUT**

- 9.1 Emergency call-out is defined as unscheduled work required by management of an employee who, following completion of the employee’s workday or workweek and departure from the employee’s work site, is ordered back to duty to perform necessary work.
- 9.2 Employees who are called back shall receive a minimum of two (2) hours (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 at time and one-half or pay for hours actually worked, whichever is greater. All hours worked as part of a call-out shall be paid at time and one-half the employee’s straight time rate, except for hours between 12:00 am to 6:00 am where employees will be compensated at 1.5 times the regular rate as set forth in Article 6, Section 6.5.
- 9.3 Work that precedes or follows the regularly assigned duty-shift will be considered as an extension of the workday and no minimum will apply, and compensation will be at the straight time rate unless the employee has worked 40 hours that week assuming the employee is called back to work within 30 minutes of the end of the scheduled shift. A scheduled return to work with prior notice to the employee does not qualify as a call-out under this section.
- 9.4 Rest and Recovery: This provision applies if an employee is called out to work on an emergency call-out and does not have at least eight hours from when the call-out work ends until the beginning of his/her start time of his/her shift. In this situation, the employee may inform his/her supervisor that he/she will report to work not more than eight hours after the call- out work ended. If this occurs, the hours for the employee’s workday will be comprised of the hours from the emergency call out and the hours the employee works when he/she returns to work. These hours may not exceed the regular number of hours in the employee’s shift unless the employee is directed to work past his/her regular shift by his/her supervisor.

## **ARTICLE 10 — COMPUTER CALL-OUT**

- 10.1 A computer call-out is defined as work required by management of an employee who, following completion of the employee’s workday or workweek is called at home and required to respond to the call by using a computer at home to perform work for the District.
- 10.2 In such a case, the employee shall receive a minimum of one (1) hour (which would apply any time an employee is on the phone discussing the problem with the supervisor) at time and one-half or pay for hours actually worked, whichever is greater. All hours worked as part of a computer call-out shall be paid at time and one-half the employee’s straight time rate.

## **CHAPTER 3, TERMS AND CONDITIONS OF EMPLOYMENT**

### **ARTICLE 11 — HOURS OF WORK**

- 11.1 The District operates on a 9/80 work schedule. Under this schedule, the work week shall begin exactly four hours after the start time of the employee's shift on the day of the week which is also their alternating regular day off and end exactly 168 hours later.
- ~~11.2 For employees working at Rancho Composting and Tapia Water Reclamation facilities the regular work shift is 6:00 A.M. to 4:30 P.M. from Sunday—Wednesday and Wednesday—Saturday.~~
- 11.2 Work schedules/shifts may be changed by the Department Director, with General Manager approval, at any time based on operational needs.
- 11.3 Work schedules/shifts other than described above may be established with the approval of the General Manager.
- 11.4 Telework for Office **Unit** Employees: 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. During the term of this agreement, parties agree to implement up to two (2) partial or full telework days per week for all represented office employees. Telecommuting is subject to the terms and conditions of the District Telecommuting Policy.

### **ARTICLE 12 — REST PERIODS**

- 12.1 The time of each employee's rest period will be determined and scheduled by his/her supervisor. Employees shall be entitled to two up to 15 minute rest periods per day, one during the first four hours of his/her shift and the other during the last four hours of his/her shift.

### **ARTICLE 13 — PROBATIONARY PERIOD**

- 13.1 As part of the hiring and promotion procedure, a probation period is applicable. Except as provided in Article 4.5, Flex Positions, the initial probationary period for a newly hired District employee shall be twelve (12) months and the probationary period for newly promoted District employee (promotional probation) shall be six (6) months.

## **ARTICLE 14 — OUTSIDE EMPLOYMENT**

- 14.1 There shall be no outside employment except when an application for permission has been submitted and approved by the General Manager. An employee seeking approval for outside employment shall complete and submit the request form shown in Appendix **DE**.
- 14.2 Such outside employment shall not:
- a. Interfere nor present any conflict with District duties and responsibilities.
  - b. Detract from the efficiency of the employee in the performance of his/her District duties.
  - c. Discredit the District.
  - d. Take preference over required District overtime.
- 14.3 Approval to engage in outside employment may be revoked at any time if the General Manager believes such employment is violating any of the standards listed in 14.2 above.

## **ARTICLE 15 — OFFICIAL IDENTIFICATION**

- 15.1 Employees are required to carry or wear identification cards.
- 15.2 Each Supervisor will be responsible for scheduling time for each new employee to obtain such identification.

## **ARTICLE 16 — UNIFORMS**

- 16.1 Uniforms will be furnished by the District to provide an attractive District image to the public, and to supply an easy means of identification.
- 16.2 Uniforms supplied by the District shall be worn by employees while at work.

## **ARTICLE 17 — EXPECTED PERFORMANCE**

Each District employee is expected to:

- 17.1 Perform his/her job assignments accurately, thoroughly, safely, and efficiently, commensurate with his/her experience.
- 17.2 Work in a professional manner with his/her supervisor and fellow employees.
- 17.3 Carry out lawful orders and instructions to the best of his/her ability.

- 17.4 Be on the job, ready to begin work, at the appointed time.
- 17.5 Notify his/her immediate supervisor prior to the time scheduled to begin work, in the event he/she will be late or absent.
- 17.6 Not use District facilities or time during which he/she is being paid by the District, on personal projects.
- 17.7 Refrain from activities or personal conduct on the job that would cast discredit on the employee, the District, its Management, or other employees.

**CHAPTER 4, BENEFITS**

**ARTICLE 18 — RETIREMENT PROGRAM**

- 18.1 The District contracts with CalPERS to provide retirement benefits to employees in the unit. Employees who are described as “classic employees” under the Public Employees’ Pension Reform Act of 2013 (PEPRA), receive the 2% at 55-benefit formula, with the single highest year – one year final compensation.
- 18.2 Unit members hired on or after January 1, 2013 who are “new members” as defined in the PEPRA, are provided the following retirement benefits: 2% @ 62 benefit formula with a three year (36 month) final compensation period. New member employees may designate the highest 36 month period. Employees will pay one-half of the total normal cost rate as determined by CalPERS.
- 18.3 The District also amended its contract with the Public Employees’ Retirement System to provide Full Formula CalPERS coverage for past and future service of its employees as authorized by Government Code Section 20515. The contract amendment became effective in 2001.
- 18.4 The District contributes as the employer’s contribution a percentage of each employee’s annual basic salary toward retirement.
- 18.5 Unit members shall pay their seven percent (7%) member contribution. Since the classic employees will be paying the entire employee/member contribution, the District will no longer report member contribution as compensation earnable to CalPERS.
- 18.6 Eligibility

Classic members are eligible to retire at 50 provided they have been covered by CalPERS for a period of five (5) years. New members are eligible to retire at 52 provided they have been covered by CalPERS for a period of five (5) years.

### 18.7 Retirement Benefits

The service retirement benefit is a product of the benefit factor, years of service, and final compensation. For “classic employees” as defined by PEPRA, final compensation is the monthly average of the member’s highest 12 consecutive months’ of full time equivalent monthly pay (no matter which CalPERS employer paid this compensation). The benefit is affected by the member’s age at retirement.

### 18.8 CalPERS Optional Benefits

The District’s contract with CalPERS provides the following optional benefits:

1. Credit for Unused sick leave (Section 20965)
2. 3% cost of living allowance, base year 1983 (Section 21335)
3. Two years additional service credit (Section 20903)
4. To Remove the Hourly Exclusion of All Hourly Rated or Hourly Basis Employees prospectively from August 10, 1993 (Section 20503)
5. Full formula plus social security (Section 20515)

### 18.9 Death Benefits

As a CalPERS member, employees in the unit are eligible for death benefits as set forth on the CalPERS website. Members are encouraged to review their benefits as these are not provided for by a contract amendment with CalPERS or as an additional benefit provided per this MOU.

## ARTICLE 19 — HEALTH INSURANCE

### 19.1 Coverage

The parties agree that the District may select an insurance plan different from the current plan. It is further agreed, however, that the current level of benefits may not be reduced by the parties during the term of this Agreement without agreement of the parties. Specific medical insurance plan information is available from brochures in the District’s Human Resource Office.

19.2 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.

### 19.3 District Contribution

~~Effective January 1, 2022, the~~ The District shall currently pays up to ~~\$1,860.48~~**\$1,953.50** 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~~2025, 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 plans, ~~or~~ and 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.

#### 19.4 Eligibility

The employee, his or her spouse, and unmarried dependent children who are under the age of 26 years or 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.

#### 19.5 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.

19.6 If the parties change plans or providers pursuant to Section 19.1 above, there shall be no change to the level of health insurance benefits provided for District retirees.

19.7 a. Notwithstanding Section 19.6 above, the parties agree that employees **hired on or before March 31, 2006, must** have at least five years of LVMWD service, ~~to be~~ **eligible** for retiree insurance and that retiree insurance shall cover only the retiree **(if the employee does not have a dependent) and or the retiree and one dependent (if the employee has a dependent)** who is a designated 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 65<sup>th</sup> 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 further agree that employees hired after March 31, 2006, and on or before December 31, 2014, shall receive a retiree medical contribution in the amount of 75% of the **Classic** PPO rate for employee plus one dependent **(if the employee has a dependent) or for the employee only (if the employee does not have 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 January 1, 2015, 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~~ **Kaiser Permanente Traditional HMO plan** at the employee only level.

## **ARTICLE 20 — DENTAL INSURANCE**

- 20.1 The District provides dental insurance for regular, full-time employees, his or her spouse, and unmarried dependent children who are under 26 years or who have a physical or mental disability regardless of age. Employees and eligible dependents 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 registered domestic partner, or the date of birth or adoption, in the case of a child.
- 20.2 The District shall provide orthodontia for the employee and dependents to a lifetime maximum of \$2,000.00.

## **ARTICLE 21 — VISION CARE**

- 21.1 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 who have a physical or mental disability regardless of age. Employees and eligible dependents 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 registered domestic partner, or the date of birth or adoption, in the case of a child.

## **ARTICLE 22 — SHORT AND LONG-TERM DISABILITY INSURANCE**

- 22.1 The District provides short and long-term disability insurance for each employee.

- 22.2 Short-term coverage commences after the employee has completed one month of continuous employment with the District. Details regarding coverage are available in the Human Resource Office.
- 22.3 An employee eligible for short-term disability benefits shall use available sick leave to cover time off during the short term disability 30 calendar day elimination period. After the elimination period, an employee is required to use the balance of his/her sick leave or vacation leave to coordinate with disability payments. Coordinated payments shall not exceed the employee's regular gross income.
- 22.4 The monthly benefit for a disability as defined in the short term plan is two-thirds of the employee's weekly base pay up to a maximum of ~~\$1,902~~**\$831**.
- 22.5 The long-term disability plan elimination period is 180 calendar days with a benefit duration period of up to Social Security retirement age. The monthly benefit for the long term disability plan is two-thirds of the employee's monthly base pay up to a maximum of ~~\$8,239~~**\$3,600**.

**ARTICLE 23 — LIFE INSURANCE**

- 23.1 Life insurance in the amount of ~~\$50,000~~ **plus one year's salary up to a maximum of \$150,000** ~~\$100,000~~ 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.
- 23.2 Optional life insurance is available to regular, full-time employees at the employee's expense. Contact Human Resources for details.

**ARTICLE 24 — DEFERRED COMPENSATION PLAN**

- 24.1 An optional program to increase retirement benefits is available to regular, full-time District employees. The purpose of the Plan is to defer a portion of the employee's compensation for his/her use at retirement. Income taxes are likewise deferred until the employee retires on that portion of compensation deferred. Contributions to the plan are voluntary employee funded.
- 24.2 Participation in the Plan commences in the month following sign-up for new employees. New employees are provided a one-time opportunity to participate in the matching contribution at the time of hire. New employees who do not elect to participate will be unable to participate in the future.
- 24.3 Employees participating in this program and contributing \$20 per pay period into the plan will receive a \$20 employer contribution match into a 401(a) account for twenty-four (24) pay periods.
- 24.4 **Effective January 1, 2025**, employees are eligible to have up to ~~0.5~~ **1.0%** of their base salary matched per pay period on a \$1 to \$1 basis.

- 24.5 Effective January 1, 2026, employees are eligible to have up to 1.5% of their base salary matched per pay period on a \$1 to \$1 basis.
- 24.6 Effective January 1, 2027, employees are eligible to have up to 2.0% of their base salary matched per pay period on a \$1 to \$1 basis.
- 24.7 Upon an employee's separation from the District:
- a. If the employee is age 55 or older on the separation date, all cashable leave time must be contributed to the employee's 401(a) account, up to the IRS limit. After that contribution, the employee may elect to contribute any remaining cashable leave to their 457(b) account up to the IRS limit. Any cashable leave not contributed to the employee's 401(a) or 457(b) accounts will be disbursed to the employee in cash. Retiring employees can elect to have their cashable sick leave applied as PERS retirement credit in accordance with Article 25.3.
  - b. If the employee is under age 55 on the separation date, the employee may elect to contribute their cashable leave to their 457(b) account, up to the IRS limit. Any cashable leave not contributed to the employee's 457(b) account will be disbursed to the employee in cash. Retiring employees can elect to have their cashable sick leave applied as PERS retirement credit, in accordance with Article 25.3.

## ARTICLE 25 — SICK LEAVE PAYMENT

An employee may choose to receive payment for unused sick leave under the following conditions:

### 25.1 Irrevocable Election Process for Leave Cash Out

To comply with the Code of Federal Regulations (CFR) Section 1.451-2 Constructive Receipt of Income, the District provides an irrevocable election process for sick leave payments. ~~Annually, in December employees may submit an irrevocable election to receive payment of up to 32 hours of accrued and unused sick leave. The irrevocable election form will be provided by Human Resources. Employees have the option to elect to cash out sick leave accruals earned in the subsequent year up to a maximum of thirty-two hours when their sick leave bank has at least 160 accrued sick leave hours as of November 30<sup>th</sup>. Employees who submit an irrevocable sick leave election form by December 15<sup>th</sup>, and who have at least 160 accrued sick leave hours as of November 30<sup>th</sup> the following year, will receive payment for the hours elected with the second paycheck in December.~~

~~Employees have the option to elect to cash out sick leave accruals earned in the subsequent year up to a maximum of forty-eight hours when their sick leave bank has at least 200 accrued sick leave hours as of November 30<sup>th</sup>. Employees who submit an~~

~~irrevocable sick leave election form by December 15<sup>th</sup>, and who have at least 200 accrued sick leave hours as of November 30<sup>th</sup> the following year, will receive payment for the hours elected with the second paycheck in December.~~

Annually, in December employees may submit an irrevocable election to receive payment of accrued sick leave up to the number of hours in the schedule below provided the employee maintains a sick leave balance of one hundred and twelve (112) hours following the payment. Payment shall be made the following December. For example, the irrevocable election form submitted in December 2023 will be for December 2024 payment. Human Resources will adjust the final number of hours cashed out, up to the number of hours elected, based on the table below and requirement to maintain 112 hours. For example, if any employee selects to cash out 96 hours and the employee took one day of sick leave, the cash out will be adjusted to 88 hours.

Sick Leave Days Used in the Fiscal Year	Sick Leave Hours Payable at Fiscal Year End
0	96
1	88
2	80
3	72
4	64
5	56
6	48
7	40
8	32
9	24
10	16
11	8
12	0

**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.**

- 25.2 An employee who leaves the District through voluntary termination, or death, shall be paid for accrued but unused sick leave according to the following schedule:
- a. Twenty-five percent (25%) payoff for completion of five (5) years of service
  - b. Thirty percent (30%) payoff for completion of six (6) years of service
  - c. Thirty-five percent (35%) payoff for completion of seven (7) years of service  
Forty percent (40%) payoff for completion of eight (8) years of service

- d. Forty-five percent (45%) payoff for completion of nine (9) years of service
- e. Fifty percent (50%) payoff for completion of ten (10) years of service.
- f. Seventy-five percent (75%) for completion of twenty (20) years of service.
- g. One hundred percent (100%) for completion of twenty-two (22) years of service.

25.3 An employee who leaves the District through retirement shall **have first defer their cashable leave as described in Article 24.7 and then be given** the option of (1) being paid for accrued but unused sick leave according to the following schedule 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.

- a. Twenty-five percent (25%) payoff for completion of five (5) years of service
- b. Thirty percent (30%) payoff for completion of six (6) years of service
- c. Thirty-five percent (35%) payoff for completion of seven (7) years of service
- d. Forty percent (40%) payoff for completion of eight (8) years of service
- e. Forty-five percent (45%) payoff for completion of nine (9) years of service
- f. Fifty percent (50%) payoff for completion of ten (10) years of service.
- g. Seventy-five percent (75%) for completion of twenty (20) years of service.
- h. One hundred percent (100%) for completion of twenty-two (22) years of service.

The selection of Option (1) or (2) above shall be made by the employee and presented in writing to the Human Resources Office at the time the employee notifies the District of the employee's intention to retire.

**ARTICLE 26 — CERTIFICATION PROGRAM**

26.1 Employees of the District are required to meet all certification requirements for their position.

26.2 Employees in the Water Reclamation Division will obtain the proper certifications as mandated by the State of California and Las Virgenes Municipal Water District.

- a. Operations personnel shall obtain appropriate certification as issued by the California State Water Resources Control Board.
- b. Laboratory technicians shall obtain appropriate certification as issued by the California Water Environment Association and American Water Works Association.

26.3 Employees in the Water **Systems** Division will obtain the proper certification as mandated by the State of California and Las Virgenes Municipal Water District.

- a. Personnel who work in treatment and distribution functions shall obtain appropriate certification as issued by the California Department of Health Services.

26.4 Employees in the Maintenance Division shall obtain the appropriate certifications as issued by the California Water Environment Association and American Water Works Association.

- 26.5 The District will pay the initial examination fee, license fees and renewals for certificates required of employees. Any employee who does not maintain his or her required certification shall be terminated when the required certification expires.
- 26.6 The District shall provide incentive pay as set forth in Appendix C for employees who attain State certification above their required minimum certifications.

#### **ARTICLE 27 — ATTENDANCE AT CLASSES**

- 27.1 The Department Director may authorize attendance of employees at classes at District expense where the direct benefit to the District warrants. Pre-approval by the Department Director is required for 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 28 — PHYSICAL EXAMINATION**

- 28.1 District required shots will be provided as required. Employees may obtain these shots at their expense from their own physician and provide proof of having received the shots to the District Human Resources office.
- 28.2 Physical examinations required for any license required by the District will be paid by the District.

### **CHAPTER 5, LEAVES OF ABSENCE**

#### **ARTICLE 29 — SICK LEAVE**

- 29.1 All full-time, regular employees shall accrue sick leave with pay under the following conditions:
- 29.2 An employee whose services have been continuous for one month or more shall accrue sick leave at the rate of eight (8) hours for each month during which he/she has been employed. Such leave may be used provided that satisfactory evidence is presented showing the need therefore, as shown below. Part-time, regular employees shall accrue sick leave on a prorated basis.
- 29.3 If an employee has accumulated sick leave, it shall be used for the following:
- a. When an employee is ill.
  - b. When a member of an employee's immediate family is ill and the employee must care for such ill family member.
  - c. For visits to doctors, dentists and optometrists for physicals, treatment or preventive steps
  - d. For funerals in the immediate family and bereavement leave.

- e. For any other reason as permitted by law.
  - f. “Immediate family” is designated as the spouse, child, registered domestic partner, parent, sibling or grandparent of the employee or employee’s spouse or registered domestic partner.
- 29.4 Sick leave will be cumulative, with no maximum accrual, and if not taken in any given year will be usable in subsequent years’ employment, the purpose being to make accrued sick leave available to an employee in times of urgent need.
- 29.5 When an employee is on sick leave, he/she is in paid status.
- 29.6 Accrual of sick leave will be by month beginning with the date of hire and computed to the date of termination, pro-rated to the nearest four hours.
- 29.7 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, or Department Director, a statement must be obtained by the employee from the employee’s doctor stating: (a) that the employee should not have worked during the period of absence; and (b) that the employee is now able to return to work.
- 29.8 Frequent use of short periods of sick leave is indicative of inability to perform as expected by the District, and may result in dismissal for lack of reliability.

**ARTICLE 30 — VACATION LEAVE**

- 30.1 Seniority governs in vacation choice for the current year’s vacation. Subject to approval of the Department Director of the vacation selected, employees will be granted vacation leave with pay.
- 30.2 Full-time regular employees shall accrue vacation on the following basis. Part-time regular employees shall accrue vacation on the following on a pro-rated basis.

<b>DURING SERVICE YEARS</b>	<b>HRS ACCRUED PER PAY PERIOD</b>	<b>RESULTING ANNUAL ACCRUAL</b>
1-2-3	4.00	104 hours
4-5-6	4.31	112 hours
7-8-9	4.62	120 hours
10-11-12	4.92	128 hours
13-14-15	5.23	136 hours
16-17-18	5.54	144 hours
19-20-21	5.85	152 hours
22-23-24	6.15	160 hours
25 >	6.46	168 hours

- 30.3 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.
- 30.4 No more than ~~300~~ 311 hours will be permitted to accrue in an employee’s Leave Account. If an employee accrues ~~300~~ 311 hours of vacation and has that amount on the books, he/she will not accrue additional vacation until he/she uses vacation and drops his/her accrual below ~~300~~ 311 hours.
- 30.5 The maximum vacation an employee can take is 160 consecutive working hours, unless special circumstances warrant approval of the General Manager for a longer period.
- 30.6 Pay during vacation leave will be at the monthly rate currently paid the employee at the time the vacation is taken.
- 30.7 When an employee leaves the District, he/she will be paid for accrued unused vacation at his/her then current rate of pay.
- 30.8 When computing the amount of vacation leave accrual, holidays, week-ends, paid vacation time and paid sick leave will be included as continuous service.
- 30.9 Accrual of vacation time will be by hour beginning with the date of hire and computed to the date of termination, pro-rated to the nearest hours.
- 30.10 The supervisor will either approve or disapprove the request prior to the employee actually taking the time off.

**ARTICLE 31 — HOLIDAYS**

31.1 The District shall observe the holidays listed below.

1.	New Year’s Day	1 January
2.	Martin Luther King’s Birthday	3rd Monday in January
3.	President’s Day	3rd Monday in February
4.	Memorial Day	Last Monday in May
5.	Independence Day	4 July
6.	Labor Day	1st Monday in September
7.	Veterans Day	11 November
8.	Thanksgiving Day	November (The day of Thanksgiving as proclaimed by the State of California)
9.	Day after Thanksgiving	November (as above)
10.	Day before Christmas Day	24 December
11.	Christmas Day	25 December
12.	Day before New Year’s Day	31 December

- 31.2 If any of the holidays listed above falls on the first day of an employee's weekend, the holiday will be observed on the previous workday. If a holiday falls on the middle day of a three-day weekend, the holiday will be observed on the employee's previously scheduled workday.
- 31.3 If any of the holidays listed above falls on the last day of an employee's weekend, the holiday will be observed on the following workday.
- 31.4 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.
- 31.5 Christmas and New Year's holidays often provide four consecutive days off for employees. If the holiday schedule provides a 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.
- 31.6 Employees required by their supervisor or manager to work on the holidays listed above will be compensated at one and one-half times the employee's straight time rate, in addition to his/her regular pay for the holiday.

**ARTICLE 32 — BEREAVEMENT LEAVE**

- 32.1 ~~An employee may have up to three (3) days' paid leave for bereavement as a result of the death a member of the employee's immediate family. "Immediate family" is designated as the spouse, registered domestic partner, child (including step and foster), parent (including step and foster), sibling (including step and foster), or grandparent" If additional time off is required, the employee may request sick leave as provided in Article 29.3 (d) above. In the case of death of an employee's immediate family member, the employee will be eligible to take 40 hours or five days, whichever is greater, off from work as bereavement leave.~~

~~These days, if requested, need not be consecutive. "Immediate family" is designated as the spouse/registered domestic partner, child (including step and foster), parent (including step and foster), sibling (including step and foster), or grandparent or grandchild of the employee or employee's spouse/registered domestic partner.~~

- 32.2 ~~The District shall pay an employee up to 27 hours as bereavement, however, if the employee must travel more than 500 miles one way to attend services of the employee's immediate family member, the District shall provide up to 40 hours as paid bereavement leave. The employee must use their accrued leave, to the extent available, to cover any bereavement leave not paid for by the District. If no accrued leave is available, those additional hours/days of bereavement leave shall be unpaid.~~
- 32.3 ~~The District may provide additional bereavement leave upon request on a case-by-case basis, subject to the General Manager's or designee's written approval.~~

Employees who request and are granted bereavement leave beyond the initial 40 hours or five days, whichever is greater, must utilize any accrued leave for those additional days/hours, if available, or such leave shall be unpaid.

- 32.4 The District may require that employees submit supportive documentation of the need for bereavement leave within 30 days of the employee's first day of bereavement leave.

### ARTICLE 33, REPRODUCTIVE LOSS LEAVE

- 33.1 Effective January 1, 2024, employees shall be eligible to take up to five days (including non-consecutive days) of reproductive loss leave. Reproductive loss leave shall be unpaid, however, the employee may use available leave banks (including sick or vacation leave) to cover the unpaid time. The reproductive loss leave must occur within three months of the reproductive loss event, as defined by Government Code section 12945.6.
- 33.2 Reproductive loss leave means a day or, for a multiple-day event, the final day of a failed adoption, failed surrogacy, miscarriage, stillbirth, or an unsuccessful assisted reproduction as those terms are defined by Government Code section 12945.6.

### ARTICLE 343 — MILITARY LEAVE

- 343.1 The District will follow all laws regarding military leave including, but not limited to, the State Military and Veterans Code and the Federal Uniformed Services Employment and Reemployment Rights Act, and as set forth in the District's policy on military leave.

### ARTICLE 354 — PREGNANCY LEAVE

- 35.1 Employees who are temporarily unable to perform their usual and customary work due to a pregnancy-related disability will be granted a pregnancy leave of absence and may also be entitled to a reasonable accommodation.
- 35.2 Pregnancy disability leave will be granted on the basis of a physician's written statement that an employee is no longer able to work due to a pregnancy-related disability.
- 35.3 An employee who is granted a pregnancy disability leave is required to utilize accrued sick leave if available, until the commencement of disability payments. The employee may then coordinate salary and disability payments as provided in long term disability insurance. The District will continue to pay group insurance premiums while the employee on pregnancy leave is either using paid time off to cover her absence or while her pregnancy disability leave is running concurrently with leave per the Pregnancy Disability Leave Act provided by California law, even if in unpaid status.

- 35.4** An employee who plans to take a pregnancy leave must provide the District reasonable notice of the date the leave will commence, the estimated duration of the leave, and the date on which it is expected the employee will be able to return to work. When an unplanned medical situation or emergency occurs that does not allow the employee to provide advance notification of the need for a pregnancy leave, the employee must cause the District to be notified of the situation within three working days.

The maximum length of leave that will be granted for any pregnancy-related disability is four months unless the employee has accrued paid time off in excess of four months. If the employee needs more than four months for such leave, the District will ensure that it meets with the employee to discuss reasonable accommodation for a longer leave of absence. Employees returning to work after any pregnancy leave must have a written release from a physician verifying that they are able to return to work and safely perform their duties.

- 35.5** Employees who return to work from a pregnancy leave will be accorded the same reinstatement rights as an employee returning from any other form of disability leave.

#### **ARTICLE 365 — PARENTAL LEAVE**

- 36.1** An employee may be granted an unpaid leave of absence for up to 1040 hours to care for or to bond with their newly-born or adopted child.
- 36.2** An employee who is granted such leave must use it concurrently with FMLA/CFRA. However, once the employee has exhausted the 12 weeks of leave as provided by FMLA/CFRA, the employee will be responsible for the cost of group insurance (medical, dental, vision, short term disability/long term disability, and life insurance).

#### **ARTICLE 376 — FAMILY AND MEDICAL CARE LEAVE**

- 37.1** The District will provide family and medical leave for an employee as required by State and Federal Law.
- 37.2** When the FMLA/CFRA leave is due to the non-job related health condition of the employee or a family member, the employee shall exhaust the following paid leave in the order listed: 1) sick leave, 2) vacation leave, and 3) other paid leave. The exhaustion of such paid leave shall run concurrently with the leave.
- 37.3** When the leave is for bonding with a newly born or newly adopted child, the employee may use up to 160 hours of accrued sick leave. If an employee opts to use such leave, then after using such sick leave, the employee shall exhaust the following paid leaves in the order listed: 1) Vacation leave, and 2) other paid leave, except sick leave. The exhaustion of such paid leave shall run concurrently with the leave.

## **ARTICLE 387 — ON THE JOB INJURY**

- 38.1** In the case of on-the-job injuries, the employee must apply accrued sick leave on a pro-rated basis to supplement his/her entitlement from the Workers' Compensation Insurance Fund. Once sick leave is exhausted, employees may use leave accruals concurrently with leave provided in conjunction with a workers' compensation leave. The employee may thus receive from the District a check equal to his/her net regular paycheck less the amount of his/her check from the Workers' Compensation Insurance Fund.

## **ARTICLE 398 — LEAVE WITHOUT PAY**

- 39.1** Leave without pay may be granted by the General Manager, but such leave, when granted, shall not exceed a continuous period of 30 calendar days, except for extended unpaid sick leave, per Article 29; **bereavement leave, per Article 32; reproductive loss leave, per Article 33;** military leave, per Article 343; pregnancy leave, per Article 354; parental leave, per Article 365; and family and medical leave, per Article 376. Vacation and sick leave benefits are not earned nor holidays paid during leave without pay. This includes unpaid sick leave, military leave, parental leave, family and medical leave or any other leave where the District is not paying wages to the employee.

## **ARTICLE 4039 — JURY DUTY**

- 40.1** A full-time, regular employee will be paid his/her regular salary for eighty (80) hours when on jury duty regardless of whether the employee is scheduled to work four days (i.e., 36 hours for employees working a 9/80 work schedule) or five days (44 hours for employees working a 9/80 work schedule), less the amount he/she receives from the Court for such service as a juror. An attendance record from the Court on time spent on jury duty and a copy of the check for such service must be submitted to the District's Payroll Clerk. If paid by the court for jury duty not paid by the District after 80 hours (not mileage) the amount received from the Court for service as a juror will be deducted from the employee's paycheck following completion of such service.
- 40.2** Employees who are on jury duty are required to return to work if released by the Court from jury duty and they will have at least two hours of work left in their day. In addition, if an employee calls into the court on the day before reporting for jury duty and finds out that he/she must report to jury duty the next day, he/she is required to notify his/her supervisor prior to the start time of his/her work shift.

## **CHAPTER 6, EMPLOYEE/EMPLOYER RELATIONS**

### **ARTICLE 4140 — DISCIPLINARY ACTIONS**

- 41.1** Disciplinary or corrective actions may be taken with the approval of the General Manager, upon the recommendation of the Department Director, in those cases where the Department

Director feels that the severity or frequency of the employee's actions warrants, or the employee has failed to alter his/her conduct satisfactorily, after a ~~conference~~ warning or reprimand.

- 41.2 The severity of discipline or corrective action will be determined on a case-by-case basis, taking into consideration the employee's previous history, and the severity of the current problem.
- 41.3 Such disciplinary actions may be suspension, demotion, reduction of pay or dismissal.

#### ARTICLE 421 — ~~DISMISSAL~~ ORAL WARNING

- 42.1 ~~Upon dismissal, District employees shall be paid for their accrued vacation and accrued CTO. Supervisors will confer with employees who, in the Supervisor's opinion, are violating the letter or intent of employment standards, such as those outlined above~~ 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. The written confirmation of oral warning will not be placed in the employee's personnel file unless the misconduct continues and escalates to a higher level of discipline. Should further discipline result, the written confirmation of oral warning may be included as an exhibit in support of the higher level of discipline.

#### ARTICLE 432 — LETTER OF REPRIMANDS

- 43.1 In the event that the ~~Supervisor's consultation with an employee~~ oral warning as provided ~~below~~ above in Article 423, ~~Supervisors Conference~~ Oral Warning, does not result in improved performance or behavior on the part of the employee to acceptable standards, the ~~Supervisor—supervisor~~ shall prepare a written reprimand covering the earlier consultation with the employee, and outline the specific rules in question.
- 43.2 The Supervisor shall submit the reprimand to his/her Department Director, who will set up a meeting with the employee and the Supervisor to review the charges and obtain the employee's side of the problem.
- 43.3 The Department Director will summarize the findings of the meeting and present his/her ruling in writing to the employee.
- 43.4 The employee will then have the right to submit a rebuttal which shall be attached to the reprimand in the employee's personnel file. If the employee wishes to submit a written rebuttal, Human Resources must receive it within 10 business days of the employee receiving the written reprimand or letter of warning.
- 43.5 If the severity of the employee's conduct warrants, the reprimand shall put the employee on notice that failure to correct the performance or attitude will result in disciplinary action.

**ARTICLE 443 — SUPERVISORS CONFERENCEDISMISSAL**

- 44.1 ~~Supervisors will confer with employees who, in the Supervisor’s opinion, are violating the letter or intent of employment standards, such as those outlined above~~ Upon dismissal, District employees shall be paid for their accrued vacation and accrued CTO.

**ARTICLE 454 — SEPARATION FROM THE DISTRICT**

- 45.1 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. **However, if the employee is resigning or leaving work with less than two weeks’ notice due to reasons that would qualify under the Family and Medical Leave Act (FMLA), then the employee will be deemed to have separate from the District in good standing.**
- 45.2 Resignations will be effective upon the last day worked. Wages due and payments for accrued leaves provided for in this MOU will be paid on the following pay day.
- 45.3 An employee separating from the District in good standing is expected to refrain from using paid time off, **excluding sick leave and other protected leave**, during the final two weeks of his or her tenure with the District.

**ARTICLE 465 — GRIEVANCE PROCEDURE**

- 46.1 **The parties agree to meet and confer regarding changes to this Article, including a process for Grievance Arbitration, during the term of this Agreement.**
- 46.2 A grievance is a claim by one or more persons of a violation, misinterpretation or inequitable application of the rules and regulations or this memorandum of understanding.
- 46.3 Step No. 1: Informal Discussion with Supervisor:
- a. The grievance shall first be discussed on an informal basis by the aggrieved employee 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.
  - b. In the event the employee believes the grievance has not been satisfactorily resolved, the employee shall submit the grievance in writing to the Department Director within 7 calendar days after receipt of the immediate supervisor’s response.

- 46.4 Step No. 2: Review by Department Director:
- a. Within 7 calendar days after receiving the written grievance, the Department Director shall meet with all parties concerned, and they shall thoroughly discuss the grievance.
  - b. The Department Director shall give his/her written decision within 7 calendar days after the discussion.
- 46.5 Step No. 3: Review by General Manager:
- a. If the grievance has not been satisfactorily resolved by the Department Director, 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 meet with all parties concerned, and they shall thoroughly discuss the grievance.
  - b. The General Manager shall give his/her written decision within 7 calendar days. If the aggrieved employee 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.
- 46.3** The employee at any step of the grievance procedure may represent himself/herself, may be represented by a fellow employee, a representative of an employee organization, attorney, or any other person he/she may choose.
- 46.4** 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 Director, or General Manager, fails to respond within the time limits specified.

#### **ARTICLE 476 — LAY-OFFS**

- 47.1** 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 on the basis of merit, as determined by the average of 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.
- 47.2** 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 work load for the classification in question. This right exists for up to two years from the effective date of the layoff.
- 47.3** Parties agree to reopen this Article during 2022 to further discuss layoff procedures.

## **ARTICLE 487 — PEACEFUL PERFORMANCE**

- 48.1** The parties recognize and acknowledge that many of the services performed by the employees covered by this MOU are essential to the public health, safety and general welfare of the residents within the District service area.
- 48.2** Consequently, Union 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, sympathy 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.
- 48.3** 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.
- 48.4** In the event of any such work-stoppage during the term of this MOU, whether by, Union or by any member of the bargaining unit, Union, by its officers, shall immediately declare in writing and publicize that such work-stoppage is contrary to the MOU 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.
- 48.5** If in the event of a work-stoppage, Union promptly and in good faith performs the obligations of this Section, and, providing, Union has not otherwise authorized, permitted or encouraged such work-stoppage, Union shall not be liable for any damages caused by the violation of this Section.
- 48.6** However, the District shall have the right to discipline, including discharge, any employee who instigates, participates in, or gives leadership to, and work-stoppage activity herein prohibited, and the District shall also have the right to seek full legal redress.

## **ARTICLE 498 — STEWARDS PROGRAM**

- 49.1** The Union, may appoint five (5) stewards. Each steward shall have an alternate who shall perform his/her duties in his/her absence. Union shall give to the District's General Manager or his/her designee a written list of employees who have been selected as stewards, and the Union shall keep this list current.
- 49.2** Stewards may spend a reasonable amount of time to promptly and expeditiously investigate and process grievances without loss of pay or benefits of any kind. Stewards shall be free from reprisal and shall not in any way be coerced, intimidated or discriminated against as a result of activities in the role of a steward.

- 49.3** Stewards and alternates may investigate and process grievances. ~~only in the department to which they are assigned.~~ Stewards, when leaving their work locations to transact such investigations or processing, shall first obtain permission from their immediate supervisor and inform him/her of the nature of the business. Permission to leave will be granted promptly unless such absence would cause undue interruption of work. If such permission cannot be granted promptly, the steward will be immediately informed when time will be made available.
- 49.4** Upon entering a work location, the steward shall inform the cognizant supervisor of the nature of his/her business. Permission to leave the job will be granted promptly to the employee involved unless such absence would cause an undue interruption of work. If the employee cannot be made available, the steward will be immediately informed when the employee will be made available.
- 49.5** A steward shall not log compensatory time or overtime for the time spent performing any function of a steward.
- 49.6** The role of the steward is to provide timely grievance representation at the first steps of the grievance procedure, in an effort to resolve grievances at the lowest level and to increase communication between the General Unit and the District.

#### **ARTICLE 5049 — DISTRICT RIGHTS**

- 5049.1** 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 50 — EMPLOYEE RIGHTS**

- ~~50.1 — 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.~~

## ARTICLE 51 — UNION DUES DEDUCTION, COPE & INDEMNIFICATION

### 51.1 Dues Deduction

The District will honor employee authorizations for dues deduction as required by provisions of the Government Code. The authorizations will be maintained by the Union.

The District shall send to the Union a list of all employees in the bargaining unit including: each employee's first name, middle initial, last name; employee identification number; employee hire date; employee job classification; employment status (ex: active, on leave of absence, etc.); work status (ex: full time, part time); base salary earned per pay period; hourly rate; and salary step (if applicable); and total hours worked in the pay period. This information shall be sent in Excel format to dues@seiu721.org in accordance with state requirements.

Each pay period, the Union shall provide the District with an "authorized deduction report" which includes bargaining unit members who have authorized the deduction of Union dues, COPE and other deductions and the deduction amounts, **including deductions for supplemental benefits offered through the Benefits Trust.**

The District shall make the dues and other applicable deductions from the employees' paychecks and remit such itemized deductions to the Union via Electronic Funds Transfer (EFT) within five (5) business days of each payday. The District shall also provide the breakdown of each total amount remitted (i.e. Dues, COPE, Supplementary Benefits, **including deductions for the Benefits Trust**, etc.) in Excel format to dues@seiu721.org within five (5) business days of each payday.

### 51.2 Committee on Political Education (COPE)

Employees may make voluntary contributions to the Union's registered political action committees. The District shall make the deduction of the voluntary contributions in the same manner as the dues deduction process.

Every pay period the Union will notify the District with a list of employees and the appropriate deduction amount on the "authorized deduction report" of the employees who have signed an authorization for the COPE deduction.

Employees may discontinue voluntary political deductions by providing notice of cancellation to the Union and the Union shall transmit such notice of cancellation to the District by the next full pay period cycle.

### 51.3 Union Benefits Trust

**The District agrees to allow voluntary payroll deductions, with a dedicated payroll code, for the SEIU, Local 721 Benefits Trust (Benefits Trust), for the payment of**

supplemental benefits, which may be offered to dues-paying bargaining unit members. The District shall make the deduction of the voluntary contributions in the same manner as the dues deduction process set forth in 51.1. Every pay period the Union will notify the District with a list of employees and the appropriate deduction amount on the “authorized deduction report” of the employees who have signed an authorization for supplemental benefits offered through the Benefits Trust.

Employees may discontinue deductions for the Benefits Trust by providing notice of cancellation to SEIU, Local 721 and SEIU, Local 721 shall transmit such notice of cancellation to the District by the next full pay period cycle.

#### 51.4 Indemnification

The Union agrees to indemnify, defend and hold the District, its officers and employees harmless against any and all claims, demands, suits and from any liabilities of any nature which may arise as a result of the application of provisions of this Article. In the event of such indemnification or defense, the District shall be entitled to select its own legal representative. Any claims, demands, disputes arising from the application or interpretation of this Article shall be filed with SEIU and shall not be subject to the District’s grievance procedure.

### **ARTICLE 52 — NEW EMPLOYEE ORIENTATIONS**

- 52.1 The District shall provide the Union’s designated representative(s) written notice of new employee orientation at least ten (10) business days prior to the new employee orientation. Should an orientation be scheduled with less than ten days’ notice, the District will provide an orientation opportunity for SEIU with ten days’ notice.
- 52.2 Union Representatives shall be permitted to meet with new hires for up to (30) minutes during the mandatory scheduled new employee orientation. This meeting will be exclusively for union representatives and new hires within the Unit. Release time shall be granted for one steward to participate in the new employee orientation and to participate in the new hire follow-up meeting as described below. “New hires” shall be defined to include any employee new to the SEIU 721-represented bargaining unit only, including but not limited to through accretion or promotion/demotion.
- 52.3 If the Union’s designated representative(s) is unable to attend the new employee orientation, the District shall provide the new hire with a packet of materials from the Union. The District shall also provide the new hire with the contact information of the union representative responsible for follow-up with the new hire.

**ARTICLE 53 — LABOR/MANAGEMENT COMMITTEE**

53.1 The parties agree to the establishment of Labor/Management committee where the parties come together to discuss items or issues of mutual importance. The committee shall be represented with up to five members from each SEIU bargaining unit. The committee shall meet at least once a quarter, but may mutually agree to meet either less or more often at mutually agreed upon times. The committee will act as an advisory group and shall have no decision making power. Depending on the issues discussed, either party may request that additional parties attend the meeting.

**ARTICLE 54 — FULL UNDERSTANDING, MODIFICATION AND WAIVER**

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

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

54.3 The Union and the District agree that during the negotiations which resulted in this MOU, 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 MOU 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 MOU.

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

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

**ARTICLE 55 — PHYSICAL FITNESS PROGRAM**

55.1 An amount of \$500 shall be made available to employees covered by this MOU every July 1<sup>st</sup> 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.

55.2 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.

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

## **ARTICLE 56 – SENIORITY RECOGNITION**

**56.1 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 \$500**
- **After 15 years of District Service \$700**
- **After 20 years of District Service \$900**

For SEIU Local 721,

For Las Virgenes MWD:

\_\_\_\_\_  
Aram Agdaian, Negotiator

\_\_\_\_\_  
Adrianna E. Guzman, Negotiator

\_\_\_\_\_  
Spencer Lee  
Bargaining Team Member

\_\_\_\_\_  
Donald Patterson, Director of Finance  
and Administration

\_\_\_\_\_  
Christopher Boddy  
Bargaining Team Member

\_\_\_\_\_  
Sophia Crocker, Human Resources  
Manager

\_\_\_\_\_  
Francisco Palos  
Bargaining Team Member

\_\_\_\_\_  
Tiffany Armstead  
Bargaining Team Member

\_\_\_\_\_  
Justin Walden  
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 **November 13, 2024**.

\_\_\_\_\_  
David W. Pedersen  
General Manager

\_\_\_\_\_  
Date

Approval as to form:

\_\_\_\_\_  
W. Keith Lemieux  
Legal Counsel

\_\_\_\_\_  
Date

## APPENDIX A

### General Unit Salary Table – November 9, 2024 January 1, 2022

Classification	Rang	Rate	Step-A	Step-B	Step-C	Step-D	Step-E	Step-F	Step-G
Backflow-Inspector	Hour		\$34.92	\$36.84	\$38.86	\$41.01	\$43.25	\$45.64	\$48.14
	Mont		\$6,053.	\$6,385.	\$6,737.	\$7,108.	\$7,498.	\$7,912.	\$8,345.
	Annu		\$72,636.	\$76,630.	\$80,844.	\$85,301.	\$89,979.	\$94,944.	\$100,151.
Collection Systems-Mechanic-I	Hour		\$29.78	\$31.42	\$33.15	\$34.97	\$36.89	\$38.92	\$41.06
	Mont		\$5,163.	\$5,446.	\$5,746.	\$6,062.	\$6,395.	\$6,746.	\$7,117.
	Annu		\$61,957.	\$65,355.	\$68,952.	\$72,747.	\$76,740.	\$80,955.	\$85,412.
Collection Systems-Mechanic-II	Hour		\$34.68	\$36.48	\$38.48	\$40.60	\$42.83	\$45.19	\$47.68
	Mont		\$5,994.	\$6,323.	\$6,670.	\$7,038.	\$7,424.	\$7,832.	\$8,265.
	Annu		\$71,930.	\$75,880.	\$80,050.	\$84,463.	\$89,097.	\$93,995.	\$99,180.
Compliance-Inspector	Hour		\$34.92	\$36.84	\$38.86	\$41.01	\$43.25	\$45.64	\$48.14
	Mont		\$6,053.	\$6,385.	\$6,737.	\$7,108.	\$7,498.	\$7,912.	\$8,345.
	Annu		\$72,636.	\$76,630.	\$80,844.	\$85,301.	\$89,979.	\$94,944.	\$100,151.
Compost-Operator	Hour		\$27.78	\$29.30	\$30.92	\$32.61	\$34.41	\$36.31	\$38.30
	Mont		\$4,815.	\$5,080.	\$5,359.	\$5,654.	\$5,964.	\$6,293.	\$6,639.
	Annu		\$57,787.	\$60,964.	\$64,318.	\$67,848.	\$71,577.	\$75,527.	\$79,675.
Compost-Worker	Hour		\$24.16	\$25.50	\$26.90	\$28.37	\$29.93	\$31.59	\$33.31
	Mont		\$4,188.	\$4,420.	\$4,662.	\$4,918.	\$5,188.	\$5,475.	\$5,775.
	Annu		\$50,263.	\$53,043.	\$55,955.	\$59,022.	\$62,266.	\$65,708.	\$69,305.
Cross-Connection-Inspector	Hour		\$36.70	\$38.71	\$40.85	\$43.10	\$45.47	\$47.96	\$50.61
	Mont		\$6,361.	\$6,711.	\$7,080.	\$7,470.	\$7,882.	\$8,314.	\$8,772.
	Annu		\$76,343.	\$80,536.	\$84,970.	\$89,648.	\$94,551.	\$99,776.	\$105,270.
Electrical/Instrumentation-Technician-I	Hour		\$32.24	\$34.01	\$35.89	\$37.87	\$39.94	\$42.15	\$44.46
	Mont		\$5,589.	\$5,896.	\$6,222.	\$6,564.	\$6,924.	\$7,307.	\$7,707.
	Annu		\$67,076.	\$70,671.	\$74,666.	\$78,770.	\$83,095.	\$87,685.	\$92,495.
Electrical/Instrumentation-Technician-II	Hour		\$37.44	\$39.50	\$41.67	\$43.97	\$46.38	\$48.93	\$51.62
	Mont		\$6,490.	\$6,847.	\$7,224.	\$7,621.	\$8,040.	\$8,482.	\$8,949.
	Annu		\$77,888.	\$82,168.	\$86,691.	\$91,458.	\$96,488.	\$101,784.	\$107,388.
Electrician	Hour		\$33.87	\$35.73	\$37.70	\$39.78	\$41.96	\$44.27	\$46.70
	Mont		\$5,871.	\$6,194.	\$6,534.	\$6,895.	\$7,273.	\$7,674.	\$8,095.
	Annu		\$70,452.	\$74,335.	\$78,417.	\$82,742.	\$87,287.	\$92,097.	\$97,150.
Facilities-Inspector	Hour		\$38.19	\$40.29	\$42.51	\$44.85	\$47.32	\$49.92	\$52.66
	Mont		\$6,621.	\$6,985.	\$7,369.	\$7,774.	\$8,202.	\$8,653.	\$9,129.
	Annu		\$79,454.	\$83,823.	\$88,435.	\$93,289.	\$98,430.	\$103,836.	\$109,551.
Facilities-Maintenance-Worker	Hour		\$28.90	\$30.49	\$32.17	\$33.94	\$35.81	\$37.78	\$39.85
	Mont		\$5,010.	\$5,286.	\$5,576.	\$5,883.	\$6,207.	\$6,549.	\$6,908.
	Annu		\$60,126.	\$63,435.	\$66,922.	\$70,606.	\$74,490.	\$78,594.	\$82,896.
Field-Customer-Service-Rep.-I	Hour		\$24.16	\$25.50	\$26.90	\$28.37	\$29.93	\$31.59	\$33.31
	Mont		\$4,188.	\$4,420.	\$4,662.	\$4,918.	\$5,188.	\$5,475.	\$5,775.
	Annu		\$50,263.	\$53,043.	\$55,955.	\$59,022.	\$62,266.	\$65,708.	\$69,305.
Field-Customer-Service-Rep.-II	Hour		\$26.70	\$28.16	\$29.71	\$31.34	\$33.07	\$34.88	\$36.80
	Mont		\$4,628.	\$4,881.	\$5,150.	\$5,433.	\$5,733.	\$6,047.	\$6,380.
	Annu		\$55,536.	\$58,581.	\$61,803.	\$65,200.	\$68,797.	\$72,570.	\$76,564.
Fleet-Technician	Hour		\$31.93	\$33.69	\$35.53	\$37.49	\$39.55	\$41.73	\$44.03
	Mont		\$5,534.	\$5,839.	\$6,159.	\$6,499.	\$6,856.	\$7,233.	\$7,632.
	Annu		\$66,414.	\$70,077.	\$73,916.	\$77,998.	\$82,279.	\$86,802.	\$91,590.
Laboratory-Assistant	Hour		\$29.78	\$31.42	\$33.15	\$34.97	\$36.89	\$38.92	\$41.06
	Mont		\$5,163.	\$5,446.	\$5,746.	\$6,062.	\$6,395.	\$6,746.	\$7,117.
	Annu		\$61,957.	\$65,355.	\$68,952.	\$72,747.	\$76,740.	\$80,955.	\$85,412.
Laboratory-Technician-I	Hour		\$32.89	\$34.70	\$36.61	\$38.63	\$40.75	\$42.99	\$45.35
	Mont		\$5,701.	\$6,016.	\$6,347.	\$6,696.	\$7,064.	\$7,452.	\$7,862.
	Annu		\$68,422.	\$72,195.	\$76,167.	\$80,359.	\$84,772.	\$89,428.	\$94,348.
Laboratory-Technician-II	Hour		\$38.19	\$40.29	\$42.51	\$44.85	\$47.32	\$49.92	\$52.66
	Mont		\$6,621.	\$6,985.	\$7,369.	\$7,774.	\$8,202.	\$8,653.	\$9,129.
	Annu		\$79,454.	\$83,823.	\$88,435.	\$93,289.	\$98,430.	\$103,836.	\$109,551.

**General Unit Salary Table – January 1, 2022 (continued)**

Classification	Rang	Rate	Step A	Step B	Step C	Step D	Step E	Step F	Step G
Maintenance Mechanic I		Hour	\$29.78	\$31.42	\$33.15	\$34.97	\$36.89	\$38.92	\$41.06
		Month	\$6,163.	\$6,446.	\$6,746.	\$6,962.	\$6,995.	\$6,746.	\$7,117.
		Annu	\$61,957.	\$65,355.	\$68,952.	\$72,747.	\$76,740.	\$80,955.	\$85,412.
Maintenance Mechanic II		Hour	\$34.58	\$36.48	\$38.48	\$40.60	\$42.83	\$45.19	\$47.68
		Month	\$6,994.	\$6,323.	\$6,670.	\$7,038.	\$7,424.	\$7,832.	\$8,265.
		Annu	\$71,930.	\$75,880.	\$80,050.	\$84,463.	\$89,097.	\$93,995.	\$99,180.
Resource Conservation Specialist I		Hour	\$26.70	\$28.16	\$29.71	\$31.34	\$33.07	\$34.88	\$36.80
		Month	\$4,628.	\$4,881.	\$5,150.	\$5,433.	\$5,733.	\$6,047.	\$6,380.
		Annu	\$55,536.	\$58,581.	\$61,803.	\$65,200.	\$68,797.	\$72,570.	\$76,564.
Resource Conservation Specialist II		Hour	\$30.68	\$32.37	\$34.15	\$36.03	\$38.01	\$40.10	\$42.31
		Month	\$5,319.	\$5,611.	\$5,920.	\$6,246.	\$6,589.	\$6,952.	\$7,334.
		Annu	\$63,832.	\$67,341.	\$71,048.	\$74,953.	\$79,079.	\$83,426.	\$88,015.
Sr. Field Customer Service Representative		Hour	\$33.22	\$35.05	\$36.97	\$39.01	\$41.16	\$43.42	\$45.81
		Month	\$5,758.	\$6,076.	\$6,409.	\$6,762.	\$7,136.	\$7,527.	\$7,941.
		Annu	\$69,106.	\$72,923.	\$76,917.	\$81,153.	\$85,632.	\$90,332.	\$95,297.
Sr. Electrical/Instrumentation Technician		Hour	\$40.54	\$42.77	\$45.12	\$47.60	\$50.22	\$52.98	\$55.91
		Month	\$7,027.	\$7,413.	\$7,821.	\$8,252.	\$8,706.	\$9,184.	\$9,691.
		Annu	\$84,331.	\$88,964.	\$93,862.	\$99,026.	\$104,476.	\$110,212.	\$116,302.
Sr. Maintenance Mechanic		Hour	\$37.44	\$39.50	\$41.67	\$43.97	\$46.38	\$48.93	\$51.62
		Month	\$6,490.	\$6,847.	\$7,224.	\$7,621.	\$8,040.	\$8,482.	\$8,949.
		Annu	\$77,888.	\$82,168.	\$86,691.	\$91,458.	\$96,488.	\$101,784.	\$107,388.
Sr. Water Construction Specialist		Hour	\$36.34	\$38.33	\$40.44	\$42.67	\$45.02	\$47.49	\$50.11
		Month	\$6,299.	\$6,645.	\$7,011.	\$7,397.	\$7,803.	\$8,231.	\$8,686.
		Annu	\$75,593.	\$79,741.	\$84,132.	\$88,766.	\$93,642.	\$98,783.	\$104,233.
Sr. Water Distribution Operator		Hour	\$38.96	\$41.10	\$43.36	\$45.75	\$48.26	\$50.91	\$53.71
		Month	\$6,753.	\$7,125.	\$7,516.	\$7,930.	\$8,366.	\$8,825.	\$9,311.
		Annu	\$81,043.	\$85,500.	\$90,200.	\$95,164.	\$100,394.	\$105,910.	\$111,735.
Sr. Water Reclamation Plant Operator		Hour	\$38.96	\$41.10	\$43.36	\$45.75	\$48.26	\$50.91	\$53.71
		Month	\$6,753.	\$7,125.	\$7,516.	\$7,930.	\$8,366.	\$8,825.	\$9,311.
		Annu	\$81,043.	\$85,500.	\$90,200.	\$95,164.	\$100,394.	\$105,910.	\$111,735.
Sr. Water Treatment Plant Operator		Hour	\$40.54	\$42.77	\$45.12	\$47.60	\$50.22	\$52.98	\$55.91
		Month	\$7,027.	\$7,413.	\$7,821.	\$8,252.	\$8,706.	\$9,184.	\$9,691.
		Annu	\$84,331.	\$88,964.	\$93,862.	\$99,026.	\$104,476.	\$110,212.	\$116,302.
Storekeeper		Hour	\$30.68	\$32.37	\$34.15	\$36.03	\$38.01	\$40.10	\$42.31
		Month	\$5,319.	\$5,611.	\$5,920.	\$6,246.	\$6,589.	\$6,952.	\$7,334.
		Annu	\$63,832.	\$67,341.	\$71,048.	\$74,953.	\$79,079.	\$83,426.	\$88,015.
Water Distribution Operator I		Hour	\$26.70	\$28.16	\$29.71	\$31.34	\$33.07	\$34.88	\$36.80
		Month	\$4,628.	\$4,881.	\$5,150.	\$5,433.	\$5,733.	\$6,047.	\$6,380.
		Annu	\$55,536.	\$58,581.	\$61,803.	\$65,200.	\$68,797.	\$72,570.	\$76,564.
Water Distribution Operator II		Hour	\$29.49	\$31.11	\$32.82	\$34.62	\$36.53	\$38.53	\$40.66
		Month	\$5,111.	\$5,392.	\$5,689.	\$6,001.	\$6,332.	\$6,680.	\$7,047.
		Annu	\$61,339.	\$64,715.	\$68,268.	\$72,018.	\$75,990.	\$80,160.	\$84,573.
Water Distribution Operator III		Hour	\$36.70	\$38.71	\$40.85	\$43.10	\$45.47	\$47.96	\$50.61
		Month	\$6,361.	\$6,711.	\$7,080.	\$7,470.	\$7,882.	\$8,314.	\$8,772.
		Annu	\$76,343.	\$80,536.	\$84,970.	\$89,648.	\$94,551.	\$99,776.	\$105,270.
Water Reclamation Plant Operator I		Hour	\$29.49	\$31.11	\$32.82	\$34.62	\$36.53	\$38.53	\$40.66
		Month	\$5,111.	\$5,392.	\$5,689.	\$6,001.	\$6,332.	\$6,680.	\$7,047.
		Annu	\$61,339.	\$64,715.	\$68,268.	\$72,018.	\$75,990.	\$80,160.	\$84,573.
Water Reclamation Plant Operator II		Hour	\$35.98	\$37.95	\$40.04	\$42.25	\$44.57	\$47.02	\$49.61
		Month	\$6,236.	\$6,578.	\$6,941.	\$7,323.	\$7,726.	\$8,151.	\$8,599.
		Annu	\$74,843.	\$78,947.	\$83,294.	\$87,883.	\$92,715.	\$97,812.	\$103,196.
Water Reclamation Plant Operator in Training		Hour	\$27.78	\$29.30	\$30.92	\$32.61	\$34.41	\$36.31	\$38.30
		Month	\$4,815.	\$5,080.	\$5,359.	\$5,654.	\$5,964.	\$6,293.	\$6,639.
		Annu	\$57,787.	\$60,964.	\$64,318.	\$67,848.	\$71,577.	\$75,527.	\$79,675.
Water Treatment Plant Operator I		Hour	\$26.70	\$28.16	\$29.71	\$31.34	\$33.07	\$34.88	\$36.80
		Month	\$4,628.	\$4,881.	\$5,150.	\$5,433.	\$5,733.	\$6,047.	\$6,380.
		Annu	\$55,536.	\$58,581.	\$61,803.	\$65,200.	\$68,797.	\$72,570.	\$76,564.
Water Treatment Plant Operator II		Hour	\$29.49	\$31.11	\$32.82	\$34.62	\$36.53	\$38.53	\$40.66
		Month	\$5,111.	\$5,392.	\$5,689.	\$6,001.	\$6,332.	\$6,680.	\$7,047.
		Annu	\$61,339.	\$64,715.	\$68,268.	\$72,018.	\$75,990.	\$80,160.	\$84,573.
Water Treatment Plant Operator III		Hour	\$36.70	\$38.71	\$40.85	\$43.10	\$45.47	\$47.96	\$50.61
		Month	\$6,361.	\$6,711.	\$7,080.	\$7,470.	\$7,882.	\$8,314.	\$8,772.
		Annu	\$76,343.	\$80,536.	\$84,970.	\$89,648.	\$94,551.	\$99,776.	\$105,270.

Classification	Range	Time Based	Step A	Step B	Step C	Step D	Step E	Step F	Step G
Backflow Inspector	G48	Hourly	\$ 40,265.1	\$ 42,790.4	\$ 45,315.7	\$ 47,841.0	\$ 50,366.3	\$ 52,891.6	\$ 55,416.9
		Monthly	\$ 6,979.29	\$ 7,417.00	\$ 7,854.73	\$ 8,292.44	\$ 8,730.15	\$ 9,167.88	\$ 9,605.59
		Annual	\$ 83,751.46	\$ 89,003.98	\$ 94,256.76	\$ 99,509.28	\$ 104,761.80	\$ 110,014.58	\$ 115,267.10
Collection Systems Mechanic I	G39	Hourly	\$ 32,241.4	\$ 34,263.5	\$ 36,285.6	\$ 38,307.7	\$ 40,329.8	\$ 42,351.9	\$ 44,373.9
		Monthly	\$ 5,588.51	\$ 5,939.01	\$ 6,289.51	\$ 6,639.99	\$ 6,990.49	\$ 7,340.97	\$ 7,691.47
		Annual	\$ 67,062.06	\$ 71,268.08	\$ 75,474.10	\$ 79,679.86	\$ 83,885.88	\$ 88,091.64	\$ 92,297.66
Collection Systems Mechanic II	G45	Hourly	\$ 37,390.1	\$ 39,735.1	\$ 42,080.1	\$ 44,425.1	\$ 46,770.1	\$ 49,115.1	\$ 51,460.1
		Monthly	\$ 6,480.96	\$ 6,887.42	\$ 7,293.89	\$ 7,700.36	\$ 8,106.82	\$ 8,513.29	\$ 8,919.76
		Annual	\$ 77,771.46	\$ 82,649.06	\$ 87,526.66	\$ 92,404.26	\$ 97,281.86	\$ 102,159.46	\$ 107,037.06
Compliance Inspector	G47	Hourly	\$ 6,809.05	\$ 7,236.10	\$ 7,663.13	\$ 8,090.18	\$ 8,517.21	\$ 8,944.26	\$ 9,371.31
		Monthly	\$ 6,809.05	\$ 7,236.10	\$ 7,663.13	\$ 8,090.18	\$ 8,517.21	\$ 8,944.26	\$ 9,371.31
		Annual	\$ 81,708.64	\$ 86,833.24	\$ 91,957.58	\$ 97,082.18	\$ 102,206.52	\$ 107,331.12	\$ 112,455.72
Cross Connection Inspector	G50	Hourly	\$ 42,303.5	\$ 44,956.7	\$ 47,609.8	\$ 50,262.9	\$ 52,916.1	\$ 55,569.2	\$ 58,222.4
		Monthly	\$ 7,332.61	\$ 7,792.50	\$ 8,252.36	\$ 8,712.23	\$ 9,172.13	\$ 9,632.00	\$ 10,091.88
		Annual	\$ 87,991.28	\$ 93,510.04	\$ 99,028.28	\$ 104,546.78	\$ 110,065.54	\$ 115,584.04	\$ 121,102.54
Electrical/Instrumentation Technician I	G45	Hourly	\$ 37,390.1	\$ 39,735.1	\$ 42,080.1	\$ 44,425.1	\$ 46,770.1	\$ 49,115.1	\$ 51,460.1
		Monthly	\$ 6,480.96	\$ 6,887.42	\$ 7,293.89	\$ 7,700.36	\$ 8,106.82	\$ 8,513.29	\$ 8,919.76
		Annual	\$ 77,771.46	\$ 82,649.06	\$ 87,526.66	\$ 92,404.26	\$ 97,281.86	\$ 102,159.46	\$ 107,037.06
Electrical/Instrumentation Technician II	G51	Hourly	\$ 43,361.1	\$ 46,086.6	\$ 48,812.1	\$ 51,537.6	\$ 54,263.1	\$ 56,988.6	\$ 59,714.1
		Monthly	\$ 7,515.93	\$ 7,987.31	\$ 8,458.67	\$ 8,930.05	\$ 9,401.43	\$ 9,872.79	\$ 10,344.17
		Annual	\$ 90,191.14	\$ 95,847.70	\$ 101,504.00	\$ 107,160.56	\$ 112,817.12	\$ 118,473.42	\$ 124,129.98
Electrician	G47	Hourly	\$ 39,283.0	\$ 41,746.7	\$ 44,210.4	\$ 46,674.1	\$ 49,137.8	\$ 51,601.5	\$ 54,065.3
		Monthly	\$ 6,809.05	\$ 7,236.10	\$ 7,663.13	\$ 8,090.18	\$ 8,517.21	\$ 8,944.26	\$ 9,371.31
		Annual	\$ 81,708.64	\$ 86,833.24	\$ 91,957.58	\$ 97,082.18	\$ 102,206.52	\$ 107,331.12	\$ 112,455.72
Facilities Maintenance Worker	G39	Hourly	\$ 32,241.4	\$ 34,263.5	\$ 36,285.6	\$ 38,307.7	\$ 40,329.8	\$ 42,351.9	\$ 44,373.9
		Monthly	\$ 5,588.51	\$ 5,939.01	\$ 6,289.51	\$ 6,639.99	\$ 6,990.49	\$ 7,340.97	\$ 7,691.47
		Annual	\$ 67,062.06	\$ 71,268.08	\$ 75,474.10	\$ 79,679.86	\$ 83,885.88	\$ 88,091.64	\$ 92,297.66
Facilities Inspector	G51	Hourly	\$ 43,361.1	\$ 46,086.6	\$ 48,812.1	\$ 51,537.6	\$ 54,263.1	\$ 56,988.6	\$ 59,714.1
		Monthly	\$ 7,515.93	\$ 7,987.31	\$ 8,458.67	\$ 8,930.05	\$ 9,401.43	\$ 9,872.79	\$ 10,344.17
		Annual	\$ 90,191.14	\$ 95,847.70	\$ 101,504.00	\$ 107,160.56	\$ 112,817.12	\$ 118,473.42	\$ 124,129.98
Fleet Coordinator	G42	Hourly	\$ 34,720.5	\$ 36,898.0	\$ 39,075.5	\$ 41,253.0	\$ 43,430.5	\$ 45,608.0	\$ 47,785.5
		Monthly	\$ 6,018.22	\$ 6,395.65	\$ 6,773.11	\$ 7,150.54	\$ 7,528.00	\$ 7,905.43	\$ 8,282.86
		Annual	\$ 72,218.64	\$ 76,747.84	\$ 81,277.30	\$ 85,806.50	\$ 90,335.96	\$ 94,865.16	\$ 99,394.36
Field Operations Technician I	G33	Hourly	\$ 27,801.7	\$ 29,545.3	\$ 31,288.9	\$ 33,032.5	\$ 34,776.1	\$ 36,519.7	\$ 38,263.3
		Monthly	\$ 4,818.97	\$ 5,121.18	\$ 5,423.41	\$ 5,725.63	\$ 6,027.88	\$ 6,330.09	\$ 6,632.32
		Annual	\$ 57,827.64	\$ 61,454.12	\$ 65,080.66	\$ 68,707.60	\$ 72,334.60	\$ 75,961.08	\$ 79,587.82
Field Operations Technician II	G37	Hourly	\$ 30,687.9	\$ 32,612.5	\$ 34,537.1	\$ 36,461.7	\$ 38,386.3	\$ 40,310.9	\$ 42,235.5
		Monthly	\$ 5,319.23	\$ 5,652.83	\$ 5,986.44	\$ 6,320.04	\$ 6,653.64	\$ 6,987.24	\$ 7,320.84
		Annual	\$ 63,830.78	\$ 67,834.00	\$ 71,837.22	\$ 75,840.44	\$ 79,843.66	\$ 83,846.88	\$ 87,850.36
Laboratory Assistant	G42	Hourly	\$ 34,720.5	\$ 36,898.0	\$ 39,075.5	\$ 41,253.0	\$ 43,430.5	\$ 45,608.0	\$ 47,785.5
		Monthly	\$ 6,018.22	\$ 6,395.65	\$ 6,773.11	\$ 7,150.54	\$ 7,528.00	\$ 7,905.43	\$ 8,282.86
		Annual	\$ 72,218.64	\$ 76,747.84	\$ 81,277.30	\$ 85,806.50	\$ 90,335.96	\$ 94,865.16	\$ 99,394.36
Laboratory Technician I	G46	Hourly	\$ 38,324.9	\$ 40,729.5	\$ 43,134.1	\$ 45,538.7	\$ 47,943.3	\$ 50,347.9	\$ 52,752.5
		Monthly	\$ 6,642.98	\$ 7,059.78	\$ 7,476.58	\$ 7,893.38	\$ 8,310.18	\$ 8,726.97	\$ 9,143.77
		Annual	\$ 79,715.74	\$ 84,717.36	\$ 89,718.98	\$ 94,720.60	\$ 99,722.22	\$ 104,723.84	\$ 109,725.20
Laboratory Technician II	G52	Hourly	\$ 44,445.2	\$ 47,232.6	\$ 50,020.0	\$ 52,807.4	\$ 55,594.8	\$ 58,382.2	\$ 61,169.6
		Monthly	\$ 7,703.84	\$ 8,186.99	\$ 8,670.16	\$ 9,153.30	\$ 9,636.45	\$ 10,119.61	\$ 10,602.76
		Annual	\$ 92,446.12	\$ 98,243.86	\$ 104,041.60	\$ 109,839.34	\$ 115,637.08	\$ 121,434.82	\$ 127,232.56
Maintenance Mechanic I	G39	Hourly	\$ 32,241.4	\$ 34,263.5	\$ 36,285.6	\$ 38,307.7	\$ 40,329.8	\$ 42,351.9	\$ 44,373.9
		Monthly	\$ 5,588.51	\$ 5,939.01	\$ 6,289.51	\$ 6,639.99	\$ 6,990.49	\$ 7,340.97	\$ 7,691.47
		Annual	\$ 67,062.06	\$ 71,268.08	\$ 75,474.10	\$ 79,679.86	\$ 83,885.88	\$ 88,091.64	\$ 92,297.66
Maintenance Mechanic II	G45	Hourly	\$ 37,390.1	\$ 39,735.1	\$ 42,080.1	\$ 44,425.1	\$ 46,770.1	\$ 49,115.1	\$ 51,460.1
		Monthly	\$ 6,480.96	\$ 6,887.42	\$ 7,293.89	\$ 7,700.36	\$ 8,106.82	\$ 8,513.29	\$ 8,919.76
		Annual	\$ 77,771.46	\$ 82,649.06	\$ 87,526.66	\$ 92,404.26	\$ 97,281.86	\$ 102,159.46	\$ 107,037.06
Resource Conservation Specialist I	G52	Hourly	\$ 44,445.2	\$ 47,232.6	\$ 50,020.0	\$ 52,807.4	\$ 55,594.8	\$ 58,382.2	\$ 61,169.6
		Monthly	\$ 7,703.84	\$ 8,186.99	\$ 8,670.16	\$ 9,153.30	\$ 9,636.45	\$ 10,119.61	\$ 10,602.76
		Annual	\$ 92,446.12	\$ 98,243.86	\$ 104,041.60	\$ 109,839.34	\$ 115,637.08	\$ 121,434.82	\$ 127,232.56
Resource Conservation Specialist II	G58	Hourly	\$ 51,542.7	\$ 54,775.3	\$ 58,007.9	\$ 61,240.5	\$ 64,473.1	\$ 67,705.7	\$ 70,938.3
		Monthly	\$ 8,934.08	\$ 9,494.38	\$ 10,054.70	\$ 10,615.02	\$ 11,175.34	\$ 11,735.66	\$ 12,295.96
		Annual	\$ 107,208.92	\$ 113,932.52	\$ 120,656.38	\$ 127,380.24	\$ 134,104.10	\$ 140,827.96	\$ 147,551.56
Sr. Electrical/Instrumentation Technician	G54	Hourly	\$ 46,623.2	\$ 49,623.7	\$ 52,624.2	\$ 55,624.7	\$ 58,625.2	\$ 61,625.7	\$ 64,626.2
		Monthly	\$ 8,093.84	\$ 8,601.45	\$ 9,109.06	\$ 9,616.69	\$ 10,124.31	\$ 10,631.92	\$ 11,139.55
		Annual	\$ 97,126.12	\$ 103,217.40	\$ 109,308.68	\$ 115,400.22	\$ 121,491.76	\$ 127,583.04	\$ 133,674.58
Sr. Field Operations Technician	G45	Hourly	\$ 37,390.1	\$ 39,735.1	\$ 42,080.1	\$ 44,425.1	\$ 46,770.1	\$ 49,115.1	\$ 51,460.1
		Monthly	\$ 6,480.96	\$ 6,887.42	\$ 7,293.89	\$ 7,700.36	\$ 8,106.82	\$ 8,513.29	\$ 8,919.76
		Annual	\$ 77,771.46	\$ 82,649.06	\$ 87,526.66	\$ 92,404.26	\$ 97,281.86	\$ 102,159.46	\$ 107,037.06
Sr. Maintenance Mechanic	G48	Hourly	\$ 40,265.1	\$ 42,790.4	\$ 45,315.7	\$ 47,841.0	\$ 50,366.3	\$ 52,891.6	\$ 55,416.9
		Monthly	\$ 6,979.29	\$ 7,417.00	\$ 7,854.73	\$ 8,292.44	\$ 8,730.15	\$ 9,167.88	\$ 9,605.59
		Annual	\$ 83,751.46	\$ 89,003.98	\$ 94,256.76	\$ 99,509.28	\$ 104,761.80	\$ 110,014.58	\$ 115,267.10
Sr. Water Construction Specialist	G48	Hourly	\$ 40,265.1	\$ 42,790.4	\$ 45,315.7	\$ 47,841.0	\$ 50,366.3	\$ 52,891.6	\$ 55,416.9
		Monthly	\$ 6,979.29	\$ 7,417.00	\$ 7,854.73	\$ 8,292.44	\$ 8,730.15	\$ 9,167.88	\$ 9,605.59
		Annual	\$ 83,751.46	\$ 89,003.98	\$ 94,256.76	\$ 99,509.28	\$ 104,761.80	\$ 110,014.58	\$ 115,267.10
Sr. Water Distribution Operator	G54	Hourly	\$ 46,695.2	\$ 49,623.7	\$ 52,552.3	\$ 55,480.9	\$ 58,409.5	\$ 61,338.0	\$ 64,266.6
		Monthly	\$ 8,093.84	\$ 8,601.45	\$ 9,109.06	\$ 9,616.69	\$ 10,124.31	\$ 10,631.92	\$ 11,139.55
		Annual	\$ 97,126.12	\$ 103,217.40	\$ 109,308.68	\$ 115,400.22	\$ 121,491.76	\$ 127,583.04	\$ 133,674.58
Sr. Water Reclamation Plant Operator	G54	Hourly	\$ 46,695.2	\$ 49,623.7	\$ 52,552.3	\$ 55,480.9	\$ 58,409.5	\$ 61,338.0	\$ 64,266.6
		Monthly	\$ 8,093.84	\$ 8,601.45	\$ 9,109.06	\$ 9,616.69	\$ 10,124.31	\$ 10,631.92	\$ 11,139.55
		Annual	\$ 97,126.12	\$ 103,217.40	\$ 109,308.68	\$ 115,400.22	\$ 121,491.76	\$ 127,583.04	\$ 133,674.58
Sr. Water Treatment Plant Operator	G54	Hourly	\$ 46,695.2	\$ 49,623.7	\$ 52,552.3	\$ 55,480.9	\$ 58,409.5	\$ 61,338.0	\$ 64,266.6
		Monthly	\$ 8,093.84	\$ 8,601.45	\$ 9,109.06	\$ 9,616.69	\$ 10,124.31	\$ 10,631.92	\$ 11,139.55
		Annual	\$ 97,126.12	\$ 103,217.40	\$ 109,308.68	\$ 115,400.22	\$ 121,491.76	\$ 127,583.04	\$ 133,674.58
Water Distribution Operator I	G40	Hourly	\$ 33,047.5	\$ 35,120.1	\$ 37,192.7	\$ 39,265.3	\$ 41,337.9	\$ 43,410.5	\$ 45,483.1
		Monthly	\$ 5,728.23	\$ 6,087.49	\$ 6,446.74	\$ 6,805.98	\$ 7,165.25	\$ 7,524.51	\$ 7,883.76
		Annual	\$ 68,738.80	\$ 73,049.86	\$ 77,360.92	\$ 81,671.72	\$ 85,983.04	\$ 90,294.10	\$ 94,605.16
Water Distribution Operator II	G44	Hourly	\$ 36,478.2	\$ 38,766.0	\$ 41,053.8	\$ 43,341.6	\$ 45,629.4	\$ 47,917.2	\$ 50,204.9
		Monthly	\$ 6,322.90	\$ 6,719.44	\$ 7,115.98	\$ 7,512.55	\$ 7,909.09	\$ 8,305.64	\$ 8,702.18
		Annual	\$ 75,874.76	\$ 80,633.28	\$ 85,391.80	\$ 90,150.58	\$ 94,909.10	\$ 99,667.62	\$ 104,426.14
Water Distribution Operator III	G51	Hourly	\$ 43,361.1	\$ 46,086.6	\$ 48,812.1	\$ 51,537.6	\$ 54,263.1	\$ 56,988.6	\$ 59,714.1
		Monthly	\$ 7,515.93	\$ 7,987.31	\$ 8,458.67	\$ 8,930.05	\$ 9,401.43	\$ 9,872.79	\$ 10,344.17
		Annual	\$ 90,191.14	\$ 95,847.70	\$ 101,504.00	\$ 107,160.56	\$ 112,817.12	\$ 118,473.42	\$ 124,129.98
Water Reclamation Plant Operator I	G40	Hourly	\$ 33,047.						

## APPENDIX B

### Office Unit Salary Table – November 9, 2024 January 1, 2022

Classification	Rang	Rate	Step A	Step B	Step C	Step D	Step E	Step F	Step G
Accounting Technician	Hour		\$28.90	\$30.49	\$32.17	\$33.94	\$35.81	\$37.78	\$39.85
	Mont		\$5,010.	\$5,286.	\$5,576.	\$5,883.	\$6,207.	\$6,549.	\$6,908.
	Annu		\$60,126.	\$63,435.	\$66,922.	\$70,606.	\$74,490.	\$78,594.	\$82,896.
Accounting Technician (Payroll)	Hour		\$35.62	\$37.58	\$39.65	\$41.82	\$44.12	\$46.55	\$49.12
	Mont		\$6,174.	\$6,514.	\$6,873.	\$7,250.	\$7,649.	\$8,070.	\$8,515.
	Annu		\$74,093.	\$78,174.	\$82,477.	\$87,000.	\$91,788.	\$96,841.	\$102,181.
Administrative Assistant	Hour		\$29.49	\$31.11	\$32.82	\$34.62	\$36.53	\$38.53	\$40.66
	Mont		\$5,111.	\$5,392.	\$5,689.	\$6,001.	\$6,332.	\$6,680.	\$7,047.
	Annu		\$61,339.	\$64,715.	\$68,268.	\$72,018.	\$75,990.	\$80,160.	\$84,573.
Administrative Specialist Risk	Hour		\$35.62	\$37.58	\$39.65	\$41.82	\$44.12	\$46.55	\$49.12
	Mont		\$6,174.	\$6,514.	\$6,873.	\$7,250.	\$7,649.	\$8,070.	\$8,515.
	Annu		\$74,093.	\$78,174.	\$82,477.	\$87,000.	\$91,788.	\$96,841.	\$102,181.
Customer Service Representative	Hour		\$26.96	\$28.45	\$30.01	\$31.66	\$33.40	\$35.23	\$37.18
	Mont		\$4,674.	\$4,931.	\$5,201.	\$5,488.	\$5,790.	\$6,108.	\$6,444.
	Annu		\$56,088.	\$59,177.	\$62,420.	\$65,862.	\$69,481.	\$73,298.	\$77,336.
GIS Coordinator	Hour		\$43.03	\$45.40	\$47.90	\$50.53	\$53.31	\$56.25	\$59.34
	Mont		\$7,459.	\$7,869.	\$8,303.	\$8,759.	\$9,241.	\$9,750.	\$10,285.
	Annu		\$89,516.	\$94,436.	\$99,643.	\$105,115.	\$100,896.	\$117,008.	\$123,429.
Network and Security Technician	Hour		\$32.57	\$34.36	\$36.25	\$38.25	\$40.35	\$42.56	\$44.91
	Mont		\$5,646.	\$5,957.	\$6,284.	\$6,630.	\$6,994.	\$7,378.	\$7,785.
	Annu		\$67,760.	\$71,489.	\$75,416.	\$79,564.	\$83,933.	\$88,545.	\$93,421.
Planning & New Development Technician	Hour		\$34.92	\$36.84	\$38.86	\$41.01	\$43.25	\$45.64	\$48.14
	Mont		\$6,053.	\$6,385.	\$6,737.	\$7,108.	\$7,498.	\$7,912.	\$8,345.
	Annu		\$72,636.	\$76,630.	\$80,844.	\$85,301.	\$89,979.	\$94,944.	\$100,151.
Senior Accounting Technician	Hour		\$35.62	\$37.58	\$39.65	\$41.82	\$44.12	\$46.55	\$49.12
	Mont		\$6,174.	\$6,514.	\$6,873.	\$7,250.	\$7,649.	\$8,070.	\$8,515.
	Annu		\$74,093.	\$78,174.	\$82,477.	\$87,000.	\$91,788.	\$96,841.	\$102,181.
Systems Coordinator	Hour		\$43.03	\$45.40	\$47.90	\$50.53	\$53.31	\$56.25	\$59.34
	Mont		\$7,459.	\$7,869.	\$8,303.	\$8,759.	\$9,241.	\$9,750.	\$10,285.
	Annu		\$89,516.	\$94,436.	\$99,643.	\$105,115.	\$100,896.	\$117,008.	\$123,429.
Technical Services Support Specialist	Hour		\$32.89	\$34.70	\$36.61	\$38.63	\$40.75	\$42.99	\$45.35
	Mont		\$5,701.	\$6,016.	\$6,347.	\$6,696.	\$7,064.	\$7,452.	\$7,862.
	Annu		\$68,422.	\$72,195.	\$76,167.	\$80,359.	\$84,772.	\$89,428.	\$94,348.
Technology Support Specialist	Hour		\$32.57	\$34.36	\$36.25	\$38.25	\$40.35	\$42.56	\$44.91
	Mont		\$5,646.	\$5,957.	\$6,284.	\$6,630.	\$6,994.	\$7,378.	\$7,785.
	Annu		\$67,760.	\$71,489.	\$75,416.	\$79,564.	\$83,933.	\$88,545.	\$93,421.

Classification	Range	Time Base	Step A		Step B		Step C		Step D		Step E		Step F		Step G	
Accounting Technician	OU 38	Hourly	\$ 32,224.9	\$ 34,216.6	\$ 36,208.2	\$ 38,199.8	\$ 40,191.4	\$ 42,183.1	\$ 44,174.7							
		Monthly	\$ 5,585.65	\$ 5,930.88	\$ 6,276.10	\$ 6,621.29	\$ 6,966.51	\$ 7,311.74	\$ 7,656.96							
		Annual	\$ 67,027.74	\$ 71,170.58	\$ 75,313.16	\$ 79,455.48	\$ 83,598.06	\$ 87,740.90	\$ 91,883.48							
Accounting Technician (Payroll)	OU 45	Hourly	\$ 38,305.4	\$ 40,672.8	\$ 43,040.2	\$ 45,407.6	\$ 47,775.0	\$ 50,142.5	\$ 52,509.9							
		Monthly	\$ 6,639.60	\$ 7,049.94	\$ 7,460.31	\$ 7,870.66	\$ 8,281.00	\$ 8,691.37	\$ 9,101.71							
		Annual	\$ 79,675.18	\$ 84,599.32	\$ 89,523.72	\$ 94,447.86	\$ 99,372.00	\$ 104,296.40	\$ 109,220.54							
Administrative Assistant	OU 38	Hourly	\$ 32,224.9	\$ 34,216.6	\$ 36,208.2	\$ 38,199.8	\$ 40,191.4	\$ 42,183.1	\$ 44,174.7							
		Monthly	\$ 5,585.65	\$ 5,930.88	\$ 6,276.10	\$ 6,621.29	\$ 6,966.51	\$ 7,311.74	\$ 7,656.96							
		Annual	\$ 67,027.74	\$ 71,170.58	\$ 75,313.16	\$ 79,455.48	\$ 83,598.06	\$ 87,740.90	\$ 91,883.48							
Administrative Specialist - Risk Management	OU 47	Hourly	\$ 40,244.6	\$ 42,731.8	\$ 45,219.1	\$ 47,706.4	\$ 50,193.6	\$ 52,680.9	\$ 55,168.2							
		Monthly	\$ 6,975.74	\$ 7,406.84	\$ 7,837.98	\$ 8,269.11	\$ 8,700.23	\$ 9,131.35	\$ 9,562.50							
		Annual	\$ 83,708.82	\$ 88,882.04	\$ 94,055.78	\$ 99,229.26	\$ 104,402.74	\$ 109,576.22	\$ 114,749.96							
Customer Service Representative	OU 38	Hourly	\$ 32,224.9	\$ 34,216.6	\$ 36,208.2	\$ 38,199.8	\$ 40,191.4	\$ 42,183.1	\$ 44,174.7							
		Monthly	\$ 5,585.65	\$ 5,930.88	\$ 6,276.10	\$ 6,621.29	\$ 6,966.51	\$ 7,311.74	\$ 7,656.96							
		Annual	\$ 67,027.74	\$ 71,170.58	\$ 75,313.16	\$ 79,455.48	\$ 83,598.06	\$ 87,740.90	\$ 91,883.48							
Engineering Technician I	OU 45	Hourly	\$ 38,305.4	\$ 40,672.8	\$ 43,040.2	\$ 45,407.6	\$ 47,775.0	\$ 50,142.5	\$ 52,509.9							
		Monthly	\$ 6,639.60	\$ 7,049.94	\$ 7,460.31	\$ 7,870.66	\$ 8,281.00	\$ 8,691.37	\$ 9,101.71							
		Annual	\$ 79,675.18	\$ 84,599.32	\$ 89,523.72	\$ 94,447.86	\$ 99,372.00	\$ 104,296.40	\$ 109,220.54							
Engineering Technician II	OU 49	Hourly	\$ 42,281.9	\$ 44,895.1	\$ 47,508.3	\$ 50,121.5	\$ 52,734.7	\$ 55,347.9	\$ 57,961.1							
		Monthly	\$ 7,328.86	\$ 7,781.82	\$ 8,234.76	\$ 8,687.73	\$ 9,140.69	\$ 9,593.63	\$ 10,046.60							
		Annual	\$ 87,946.30	\$ 93,381.86	\$ 98,817.16	\$ 104,252.72	\$ 109,688.28	\$ 115,123.58	\$ 120,559.14							
GIS Coordinator	OU 56	Hourly	\$ 50,259.9	\$ 53,366.2	\$ 56,472.4	\$ 59,578.7	\$ 62,684.9	\$ 65,791.2	\$ 68,897.5							
		Monthly	\$ 8,711.71	\$ 9,250.15	\$ 9,788.55	\$ 10,326.98	\$ 10,865.38	\$ 11,403.82	\$ 11,942.23							
		Annual	\$ 104,540.54	\$ 111,001.80	\$ 117,462.54	\$ 123,923.80	\$ 130,384.54	\$ 136,845.80	\$ 143,306.80							
Network & Security Technician	OU 52	Hourly	\$ 45,533.0	\$ 48,347.1	\$ 51,161.2	\$ 53,975.4	\$ 56,789.5	\$ 59,603.6	\$ 62,417.7							
		Monthly	\$ 7,892.39	\$ 8,380.17	\$ 8,867.95	\$ 9,355.73	\$ 9,843.51	\$ 10,331.30	\$ 10,819.08							
		Annual	\$ 94,708.64	\$ 100,562.02	\$ 106,415.40	\$ 112,268.78	\$ 118,122.16	\$ 123,975.54	\$ 129,828.92							
Purchasing/Warehouse Specialist	OU 42	Hourly	\$ 35,570.3	\$ 37,768.7	\$ 39,967.1	\$ 42,165.5	\$ 44,363.9	\$ 46,562.2	\$ 48,760.6							
		Monthly	\$ 6,165.51	\$ 6,546.58	\$ 6,927.64	\$ 7,308.69	\$ 7,689.74	\$ 8,070.79	\$ 8,451.84							
		Annual	\$ 73,986.12	\$ 78,559.00	\$ 83,131.62	\$ 87,704.24	\$ 92,276.86	\$ 96,849.48	\$ 101,422.10							
Senior Accounting Technician	OU 45	Hourly	\$ 38,305.4	\$ 40,672.8	\$ 43,040.2	\$ 45,407.6	\$ 47,775.0	\$ 50,142.5	\$ 52,509.9							
		Monthly	\$ 6,639.60	\$ 7,049.94	\$ 7,460.31	\$ 7,870.66	\$ 8,281.00	\$ 8,691.37	\$ 9,101.71							
		Annual	\$ 79,675.18	\$ 84,599.32	\$ 89,523.72	\$ 94,447.86	\$ 99,372.00	\$ 104,296.40	\$ 109,220.54							
Systems Coordinator	OU 56	Hourly	\$ 50,259.9	\$ 53,366.2	\$ 56,472.4	\$ 59,578.7	\$ 62,684.9	\$ 65,791.2	\$ 68,897.5							
		Monthly	\$ 8,711.71	\$ 9,250.15	\$ 9,788.55	\$ 10,326.98	\$ 10,865.38	\$ 11,403.82	\$ 11,942.23							
		Annual	\$ 104,540.54	\$ 111,001.80	\$ 117,462.54	\$ 123,923.80	\$ 130,384.54	\$ 136,845.80	\$ 143,306.80							
Technology Support Specialist	OU 52	Hourly	\$ 45,533.0	\$ 48,347.1	\$ 51,161.2	\$ 53,975.4	\$ 56,789.5	\$ 59,603.6	\$ 62,417.7							
		Monthly	\$ 7,892.39	\$ 8,380.17	\$ 8,867.95	\$ 9,355.73	\$ 9,843.51	\$ 10,331.30	\$ 10,819.08							
		Annual	\$ 94,708.64	\$ 100,562.02	\$ 106,415.40	\$ 112,268.78	\$ 118,122.16	\$ 123,975.54	\$ 129,828.92							

## APPENDIX C

### PAY FOR CERTIFICATION PROGRAM

The District strives to encourage employees to prepare themselves for jobs within their career path. The District also wants to recognize employees that have attained state certification and licenses, beyond stated job requirements, that are used in the performance of their duties on a regular basis.

To this end, the District will provide additional compensation to employees for state certification and licenses over and above those required, that fall within the employee's career path and are used for district benefit on a regular basis.

#### *Criteria for Additional Pay and Monthly Stipend*

To be eligible for the additional pay **or monthly stipend**, an employee must show proof of possession of a certificate or license issued or approved by the State of California. The eligibility of the certification or license may be demonstrated by the following:

- The employee's job description lists the certificate or license as preferred but not required; or
- The job description for a position that the employee is eligible to compete lists the certificate or license as required or preferred; or
- The employee's current position is within a career path for a position that lists the certificate or license as required or preferred, but the employee does not meet the years of experience requirement necessary to compete for the position; or
- Agreement that attainment of the certification will add value for the District as determined by the General Manager.

Once the employee demonstrates eligibility, the employee will receive the pay for certification on each paycheck. The employee loses eligibility under the following conditions:

- The employee promotes to a position where the certificate or license is required.
- The employee does not maintain an overall satisfactory performance evaluation.
- The employee loses the certification or license.

Interim certification, such as that granted during a "grandfather in" period, is not eligible for this program.

#### *Amount of Additional Pay*

Eligible employees will receive a set additional 5% in pay for holding the following ~~state~~-certificates and licenses **issued or approved by the State** that are knowledge-based (that is, two licenses or certificates does not mean 10% additional pay):

- Water treatment, water distribution and wastewater certification
- **Laboratory/water quality analyst certification**
- Professional registration as a civil engineer
- License as certified public accountant.

Additional state certificates and licenses will be considered for this additional 5% in pay if they include requirements for eight-hour competitive examinations and field work of two years.

### *Amount of Monthly Stipend*

Eligible employees will receive a monthly stipend of \$25 for holding one of the following certificates or licenses:

- Notary Public
- Class A or Class B driving license
- **National Commission for the Certification of Crane Operators (NCCCO) Certification**

### *Classification Considerations*

Which certification qualifies an employee for the pay for certification program depends upon the employee's classification within the District for the water treatment, water distribution, **and** wastewater, **and laboratory/water quality analyst** certifications, as follows:

- General and office unit employees must have grade 3 or above.

**APPENDIX D**

**DECLARATION OF OUTSIDE EMPLOYMENT, ACTIVITY OR ENTERPRISE**

Employee name \_\_\_\_\_

Job title \_\_\_\_\_

I hereby certify that I am NOT engaged in any outside compensated employment. I understand I am required to seek the approval if I wish to engage in such employment or activity in the future.

\_\_\_\_\_  
Employee Signature Date

I am currently or plan to be engaged in outside compensated employment or an outside activity. I hereby request approval and provide the information required as follows:

Date outside employment will start \_\_\_\_\_

Name of proposed/outside employer: \_\_\_\_\_

Provide a detailed description of the duties of this employment/activity. Please be sure to include any facts which could result in interference, conflict or incompatibility of this employment/activity and your District function and or duties:

Days and hours of outside employment/activity: \_\_\_\_\_

I hereby certify that the foregoing is a full and accurate statement. I have read and do understand the District policy and MOU provisions and will fully comply.

\_\_\_\_\_  
Employee Signature Date

Approve \_\_\_\_\_ Disapprove \_\_\_\_\_ Reason: \_\_\_\_\_

\_\_\_\_\_  
General Manager Date



**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** General Manager

---

**SUBJECT: Service Agreement for Leak Detection: Contract Amendment No. 1**

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**SUMMARY:**

On September 3, 2024, the Board authorized the General Manager to execute an agreement with Utilis Inc. (dba ASTERRA), in the amount of \$70,000, to perform satellite-based leak detection and analysis of the District’s potable water system. Since executing the agreement, ASTERRA has performed the satellite-based leak detection and developed the imagery, which identified approximately 120 “points of interest” where there are potential leaks in the potable water system throughout the District’s service area. It is desirable to validate the data provided by the satellite imagery so that it can be relied upon to identify leaks in water pipes. This requires the use of more sophisticated equipment and training to pinpoint leak locations in the field. A contract amendment, in the amount of \$10,500, to the agreement with ASTERRA is needed to perform these additional services.

**RECOMMENDATION(S):**

Authorize the General Manager to execute Contract Amendment No. 1 to the agreement with Utilis Inc. (dba ASTERRA), in the amount of \$10,500, for field validation of satellite imagery and leak detection training.

**FISCAL IMPACT:**

Yes

**ITEM BUDGETED:**

Yes

**FINANCIAL IMPACT:**

Sufficient funds are available in the adopted Fiscal Year 2024-25 Budget for this work. No additional appropriation is required. The project is funded from CIP No. 10728, Potable Water System Pipe Rehabilitation and Replacement Program. The District applied for a grant through the Metropolitan Water District of Southern California that will cover up to \$50,000 for

costs incurred in relation to the agreement.

**DISCUSSION:**

On September 3, 2024, the Board authorized the General Manager to execute an agreement with Utilis Inc. (dba ASTERRA), in the amount of \$70,000, to perform satellite-based leak detection and analysis of the District’s potable water system. This work effort will: (1) validate the prioritization of pipe rehabilitations and replacements as recommended in the report being prepared by HDR; (2) assist staff with the validation of its annual water loss report to the State Water Resources Control Board; and (3) potentially identify underground leaks in hilly terrain that could potentially contribute to land movement if not repaired.

Since executing the agreement, ASTERRA performed the satellite-based leak detection and developed the imagery, which identified about 120 “points of interest.” These are locations along the approximately 400 miles of potable water pipes throughout 122 square miles of service area where underground leaks were detected. As part of the scope of services, ASTERRA worked with staff to validate the imagery developed by the satellite imagery over a two-day period utilizing conventional leak detection equipment that the District has in its possession. However, the equipment is very “dated.” After field investigating several potential leaks as identified by the satellite imagery, no leaks could be identified with the equipment.

It is desirable to validate the data provided by the satellite imagery so that it can be relied upon to identify leaks in water pipes. This requires the use of more sophisticated acoustic sounding equipment that will help pinpoint the location of water leaks since the satellite imagery only provides a general location. ASTERRA submitted a proposal for a contract amendment to provide a subcontractor that is experienced with using more modern leak detection equipment and that will also provide training on the equipment to operations staff.

Board approval is required since the amount of the amendment exceeds 10 percent of the original contract amount. Contract Amendment No. 1, in the amount of \$10,500, will increase the total contract amount to \$80,500. No time extension is required. If approved, and the additional scope of services will be performed over a five-day period within the next month. Attached for reference is a copy of the proposal for the additional services.

**GOALS:**

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

Prepared by: Joe McDermott, Assistant General Manager

**ATTACHMENTS:**

[ASTERRA Proposal for Acoustic Leak Detection](#)



Proposal for Las Virgenes Municipal Water District, CA – October 24<sup>th</sup>, 2024

A Proposal for  
Las Virgenes Municipal Water District, CA



**Proposal & Scope of Work**

Prepared by Katy Ricardo  
Customer Success Manager, North America

ASTERRA October 24<sup>th</sup>, 2024



Proposal for Las Virgenes Municipal Water District, CA – October 24<sup>th</sup>, 2024

**ASTERRA deliverable includes**

- **Acoustic Leak Detection Field Investigation.** Based upon selecting this option, ASTERRA will provide a certified sub-contractor for a dedicated acoustic field verification effort to investigate provided POI’s and pinpoint possible leaks according to ASTERRA best practices and guidance. The leak detection field verification technician is proficient and experienced in using and operating acoustic equipment, such as amplified leak listeners, ground microphones, and leak noise correlators, at a minimum. The technician should be provided with all needed tools to access listening points.
- **Acoustic Leak Detection Training:** This will include two phases: The first one is the conceptual application of leak detection, principles of leakage management, performance measures, equipment, and accessories. The second phase is field training, which will include extensive hands-on use of equipment and following a regimented survey program from starting a survey through pinpointing and reporting.

**PRICING**

Service	Price
Field Leak Detection Training and Pinpointing (sub-contracted and certified to use ASTERRA SAR technology) – 5 days	\$10,500

**Notes:**

- PO for the total project must be received by November 15th, 2024
- ASTERRA will invoice 14 days in advance for Acoustic field leak detection crew. The invoice will be from Utilis Inc.
- Travel Expenses for leak detection technician are included.



Proposal for Las Virgenes Municipal Water District, CA – October 24<sup>th</sup>, 2024

**Acceptance**

**Las Virgenes Municipal Water District, CA**

**Utilis Inc., Dba., ASTERRA**

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Engineering and Facilities

---

**SUBJECT: Jed Smith Tank No. 1 and Calabasas Tank Rehabilitation Project: CEQA Determination and Call for Bids**

---

**SUMMARY:**

The District maintains a regular inspection and cleaning schedule for its potable water tanks to ensure a safe and reliable supply of water across its service area. Annually, the District completes inspections and cleaning of several potable water tanks. Inspection reports are then utilized to inform a Tank Condition Assessment and Rehabilitation Program. The assessment and rehabilitation program identified Jed Smith Tank No. 1, McCoy Tank, and Calabasas Tank as deficient and in need of repair. The scope of work primarily includes recoating the interior and exterior surfaces of the tanks. The design effort for two of the tanks is now complete, and staff recommends that the Board authorize the issuance of a call for bids for the Jed Smith Tank No. 1 and Calabasas Tank Rehabilitation Project.

**RECOMMENDATION(S):**

Find the work to be exempt from the provisions of the California Environmental Quality Act and authorize the issuance of a call for bids for the Jed Smith Tank No. 1 and Calabasas Tank Rehabilitation Project.

**FISCAL IMPACT:**

Yes

**ITEM BUDGETED:**

Yes

**FINANCIAL IMPACT:**

There is minimal financial impact associated with a California Environmental Quality Act (CEQA) determination and call for bids. There is a \$75 fee per CEQA determination for filing with the County Clerk of Los Angeles. Due to current uncertainties in the construction market, an Engineer's Estimate has not been established for the work. A determination on whether

funding is available for construction will be made after bids are received and before an award is recommended.

**DISCUSSION:**

Each year, the District completes inspections and cleaning of five (of 26) potable water tanks. Inspection reports are then utilized to develop and maintain the Tank Condition Assessment and Rehabilitation Program. The goal of the program is to identify tanks in need of maintenance and prioritize rehabilitation projects accordingly. Additionally, a sanitary survey was completed by the State Water Resources Control Board, Division of Drinking Water in 2023. The survey identified Jed Smith Tank No. 1, McCoy Tank and Calabasas Tank as deficient and in need of repair and rehabilitation.

Jed Smith Tank No. 1, located near Schumacher Road and Parkway Calabasas in the City of Calabasas, is a 0.6-million-gallon steel potable water storage tank built in 1988. Jed Smith Tank No. 1 serves the 1,420-foot pressure zone, which feeds the Hidden Hills community and Northwest Calabasas. The inspection and cleaning for Jed Smith Tank No. 1 took place in April 2013. The tank's coating was found to be nearing the end of its useful life.

Calabasas Tank, located near Colette Way and Wellesley Drive in the City of Calabasas, is an 8-million-gallon steel potable water tank built in 1963. This steel tank provides potable water storage in the 1,235-foot pressure zone, serving eastern Calabasas and Hidden Hills. The Calabasas Tank was inspected in April 2021 and was found to be in acceptable condition. Since then, damage has been observed in areas along the roof exterior, and the project's scope of work is limited to repair of those areas.

Staff recommends that the McCoy Tank rehabilitation be postponed until the winter of 2025-26 due to additional time needed to set up the temporary storage. Design for the McCoy Tank will be completed in the near future, and a separate CEQA determination and call for bids will be recommended to the Board in 2025.

On November 21, 2023, the Board authorized execution of a professional services agreement with Cannon Corporation for the design, bidding and engineering support through construction services for the Jed Smith No. 1, McCoy Tank and Calabasas Tank Rehabilitation Project. The project design and bid documents are now complete, with exception to McCoy Tank, and is ready to be advertised for construction bids.

Following is the proposed bid schedule:

Notice Inviting Sealed Bids:	November 13, 2024
1st Advertisement:	November 21, 2024
2nd Advertisement:	November 28, 2024
Mandatory Pre-Bid Meeting:	December 4, 2024 - 10AM
Bids Due:	December 18, 2024 - 3PM
Award of Contract (Tentative):	January 2025

Staff recommends that the Board find the work for the Jed Smith Tank No. 1 and Calabasas Tank Rehabilitation Project to be categorically exempt from the provisions of the CEQA pursuant to Section 15301(b) because it involves rehabilitation of existing facilities with no expansion of use. Attached are the Notices of Exemption for Jed Smith Tank No. 1 and Calabasas Tank that staff proposes to file with the County Clerk and the Notice Inviting Sealed Bids for the work.

**GOALS:**

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

Prepared by: John Soderberg, Assistant Engineer

**ATTACHMENTS:**

[Notice of Exemption for Jed Smith Tank No. 1](#)

[Notice of Exemption for Calabasas Tank](#)

[Notice Inviting Sealed Bids Jed Smith 1\\_\\_Calabasas.pdf](#)

# Notice of Exemption

## Appendix E

**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: \_\_\_\_\_

# Notice of Exemption

## Appendix E

**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: \_\_\_\_\_

**NOTICE INVITING SEALED PROPOSALS (BIDS)**  
**Jed Smith 1 and Calabasas Tank Rehabilitation Project**

NOTICE IS HEREBY GIVEN that the Board of Directors of Las Virgenes Municipal Water District invites and will receive sealed proposals (bids) up to the hour of **3:00PM on December 18, 2024**, for furnishing the work described in the contract documents. Bids received after the time stated in the Call for Bids will not be accepted and will be returned, unopened, to the bidder. The time shall be determined by the time on the receptionist telephone console in our Headquarters lobby. Proposals will be publicly opened and read aloud at the office of the District, 4232 Las Virgenes Road, Calabasas, California 91302. Said bids shall conform to and be responsive to the Specifications and Contract Documents for said work as heretofore approved by the District.

A **mandatory** pre-bid tour will be conducted at **10:00AM on December 4, 2024**. The meeting will begin at District HQ – 4232 Las Virgenes Road, Calabasas, CA, 91302 and follow with an optional job walk. Attendance at the pre-bid conference is a condition precedent to submittal of the bid and the District will not consider a bid from any bidder not represented at the pre-bid conference. Questions regarding the project may be directed to John Soderberg, Assistant Engineer at (818) 251-2141 or [jsoderberg@lvmwd.com](mailto:jsoderberg@lvmwd.com).

Sets of contract documents may be downloaded for free by going to <http://www.LVMWD.com/BidNetDirect> and following the links to this project or at <https://www.bidnetdirect.com/california/lvmwd>.

In order to be placed on the plan holder's list, contractors shall register for free as a document holder for this project on BidnetDirect by going to <http://www.LVMWD.com/BidNetDirect> or <https://www.bidnetdirect.com/california/lvmwd> and following the links to this project. Addendum notifications will be issued through BidNetDirect, but may also be provided by calling the District's Project Manager. Although BidNetDirect will fax and/or email all notifications to registered plan holders after the District uploads the information, Bidders are responsible for obtaining all addenda and updated contract documents.

Each bid must be on the District bid form and shall be sealed and filed with the secretary of the District at or before the time stated in the Notice.

No Contractor or Subcontractor may be listed on a bid proposal for a public works project submitted on or after March 1, 2015 unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5. No Contractor or Subcontractor may be awarded a contract for public work on a public works project awarded on or after April 1, 2015 unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5. Effective January 1, 2016, no Contractor or Subcontractor may perform on a contract for public work on a public works project unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5. This project is subject to compliance monitoring and enforcement by the DIR.

All terms and conditions contained in the Specifications and Contract Documents shall become part of the contract. The Board of Directors of Las Virgenes Municipal Water District reserves the right to reject any and all bids and to waive any and all irregularities in any bid. No bidder may withdraw his bid after the said time for bid openings until 60-days thereafter or until the District has made a final award to the successful bidder or has rejected all bids, whichever event first occurs.

The Board of Directors of the District reserves the right to select the schedule(s) under which the bids are to be compared and contract(s) awarded.

BY ORDER OF THE GOVERNING BODY OF  
LAS VIRGENES MUNICIPAL WATER DISTRICT

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Gary Burns  
Secretary of the Board



**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Water Operations

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**SUBJECT: Water Main Break at 5745 Parkmor Road: Continuation of Emergency Declaration**

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**SUMMARY:**

On June 4, 2024, the Board adopted Resolution No. 2640, continuing the declaration of emergency due to a 12-inch water main break at 5745 Parkmor Road in the City of Calabasas to ensure that the work can be completed expeditiously. Significant progress towards completing the work has been made, including restoration of the slope and abandonment of the existing water main that broke and caused the damage. One of the final remaining elements is construction of the retaining wall on the sloped side of the property. This element of the project continues to be challenging, but progress is being made on the work.

**RECOMMENDATION(S):**

Approve the continuation of an emergency declaration due to a 12-inch water main break at 5745 Parkmor Road in the City of Calabasas.

**ITEM BUDGETED:**

Yes

**FINANCIAL IMPACT:**

There is no direct financial impact associated with continuing the emergency declaration.

**DISCUSSION:**

The City of Calabasas Department of Public Works has approved the plans for the wall and the plans have been passed to the department of Building and Safety. The plans are in the final stages of approval with Building and Safety. All questions and concerns have been addressed by the District, and staff are waiting for final approval and signatures. All building materials have been delivered along with the geogrid. The hydro-seeding has been performed along the hillside and will help slope stability once the rain season begins.

Section 2-6.402 of the Las Virgenes Municipal Water District Code requires that once the Board has declared an emergency, it must determine by a four-fifths vote at each subsequent regular Board meeting whether to continue or terminate the authorization for emergency. Staff recommends that the emergency declaration be continued until such time that the work is substantially completed.

**GOALS:**

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

Prepared by: Darrell Johnson, Director of Water Operations

**ATTACHMENTS:**

[Photo of Parkmor Hillside](#)

[Photo of Wall Material](#)







**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Finance and Administration

---

**SUBJECT: Fiscal Year 2023-24 Annual Comprehensive Financial Report**

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**SUMMARY:**

California law requires that each local government publish audited financial statements within seven months of the close of the fiscal year. The District retained the services of Rogers, Anderson, Malody & Scott, LLP, to complete its independent audit for Fiscal Year 2023-24. 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 2023-24.

**RECOMMENDATION(S):**

Receive and file the Fiscal Year 2023-24 Annual Comprehensive Financial Report.

**DISCUSSION:**

On June 30, 2024, the District's net position (excess of assets and deferred outflows over liabilities and deferred inflows) was \$315.7 million. Of this amount \$130.0 million consisted of the District's net investment in capital assets, while the remaining \$185.7 million was unrestricted and may be used to meet the District's ongoing obligations, fund capital projects and meet policy-required reserves. The District's Fiscal Year 2023-24 net position increased by \$18.6 million, compared to an increase of \$10.2 million in Fiscal Year 2022-23.

Total operating revenues in Fiscal Year 2023-24 were \$69.8 million, \$5.1 million (or 7.9 percent) above the prior year's revenues of \$64.7 million. The increase in revenues as compared to the prior year was due to increases in water sales and service fees of \$6.7 million (or 17.1 percent), and sanitation service fees of \$1.0 million (or 4.8 percent) offset by a decrease in other income of \$2.6 million (or 56.3 percent).

Fiscal Year 2023-24 water sales and service fees of \$45.6 million increased 17.1 percent versus prior years fees of \$38.9 million. Potable water rates increased 5.0 percent and recycled water rates increased 8.0 percent respectively year-over-year. Water sales also increased from higher "efficient outdoor" water use from residential customers versus the prior year. Overall, potable water usage by customers increased 13.1 percent year-over-year

(14,490 acre-feet for Fiscal Year 2023-24 versus 12,811 acre-feet during Fiscal Year 2022-23). The increase was expected and due to the District being in Stage 3 of its Water Shortage Contingency Plan during the first seven months of the prior fiscal year, resulting in customer outdoor water budgets being reduced by 50 percent. The District has since transitioned back to Stage 2 of its Water Shortage Contingency Plan, which allows for increased customer outdoor water use.

Sanitation service fees were \$22.2 million in Fiscal Year 2023-24, up \$1.0 million (or 4.8 percent), as compared to Fiscal Year 2022-23 revenues of \$21.2 million. Per the District's adopted five-year rate study, Sanitation Enterprise rates increased 3.75 percent versus the prior year, driving much of the increase in revenues year-over-year. Additionally, an increase in "household size" among the District's residential customers has resulted in higher revenues generated within the Sanitation Enterprise.

Total operating expenses in Fiscal Year 2023-24 were \$46.4 million, \$5.0 million (or 12.3 percent) above the prior year's expenses of \$41.4 million.

Water operating expenses were \$37.6 million in Fiscal Year 2023-24, higher than Fiscal Year 2022-23 operating expenses of \$32.8 million due to increased source of supply costs. Source of supply costs of \$22.1 million were up \$2.6 million (or 13.6 percent) from increased customer water deliveries year over year.

Sanitation operating expenses were \$3.6 million in Fiscal Year 2023-24, consistent with Fiscal Year 2022-23 operating expenses of \$3.4 million and Fiscal Year 2021-22 operating expenses of \$3.5 million.

The District's share of Joint Powers Authority (JPA) net expenses reflected in the nonoperating revenues (expenses) section were \$19.5 million in Fiscal Year 2023-24, \$0.9 million (or 4.8 percent) above Fiscal Year 2022-23 expenses of \$18.6 million. These expenses reflect the District's purchased sanitation services from the Las Virgenes-Triunfo JPA. JPA operating expenses billed to the District's Sanitation Enterprise increased year-over-year mainly from higher chemical costs for the purchase of sodium hypochlorite in the Tapia Water Reclamation Facility as well as increased general and administrative costs.

The change in net position for Fiscal Year 2023-24 is summarized below (in thousands):

<b>Operating Revenues:</b>	
Water Sales	\$ 45,569
Sanitation and Other	24,201
<b>Non-operating Revenues:</b>	
Taxes and Penalties	1,092
Interest Income and Other	8,438
<b>Total Revenues</b>	<b>\$ 79,300</b>
Depreciation Expense	5,225
Other Operating Expenses	41,214

Share of JPA Net Expenses	19,526
Non-Operating Expenses	(49)
<b>Total Expenses</b>	<b>\$ 65,916</b>
<b>Income (Loss) Before Capital Contributions</b>	<b>13,384</b>
Capital Contributions	5,218
<b>Change in Net Position</b>	<b>18,602</b>
Net Position - Beginning of Year	297,087
<b>Net Position - End of Year</b>	<b>\$ 315,689</b>

**GOALS:**

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Brian Richie, Finance Manager

**ATTACHMENTS:**

[Report on Internal Controls](#)

[Independent Auditor's Letter](#)

[Fiscal Year 2023-24 Annual Comprehensive Financial Report](#)

[Presentation](#)



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100  
San Bernardino, CA 92408  
909 889 0871 T  
909 889 5361 F  
ramscpa.net

**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**

**PARTNERS**

Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradferd A. Welebir, CPA, MBA, CGMA  
Jenny W. Liu, CPA, MST  
Gardenya Duran, CPA, CGMA  
Brianna Schultz, CPA, CGMA  
Brenda L. Odle, CPA, MST (Partner Emeritus)  
Terry P. Shea, CPA (Partner Emeritus)

**MANAGERS / STAFF**

Seong-Hyea Lee, CPA, MBA  
Evelyn Morentin-Barcena, CPA  
Veronica Hernandez, CPA  
Laura Arvizu, CPA  
John Maldonado, CPA, MSA  
Julia Rodriguez Fuentes, CPA, MSA  
Demi Hite, CPA  
Jeffrey McKennan, CPA  
Monica Wysocki, CPA

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Certified Public Accountants

*PCPS The AICPA Alliance  
for CPA Firms*

*Governmental Audit  
Quality Center*

California Society of  
Certified Public Accountants

*Independent Auditor's Report*

To the Honorable Board of Directors  
Las Virgenes Municipal Water District

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 (*Government Auditing Standards*), the financial statements of the Las Virgenes Municipal Water District (the entity) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements, and have issued our report thereon dated October 21, 2024.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the entity's internal control over financial reporting (internal control) as a basis for designing 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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity'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 or significant deficiencies may exist that were not identified.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the entity'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*.

### ***Purpose of this Report***

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

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 21, 2024



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October 21, 2024

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Terry P. Shea, CPA (Partner Emeritus)

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

We have audited the financial statements of the Las Virgenes Municipal Water District (the entity) as of and for the year ended June 30, 2024, and have issued our report thereon dated October 21, 2024. Professional standards require that we advise you of the following matters relating to our audit.

**MANAGERS / STAFF**

Seong-Hyea Lee, CPA, MBA  
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Veronica Hernandez, CPA  
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Demi Hite, CPA  
Jeffrey McKennan, CPA  
Monica Wysocki, CPA

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated May 7, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

**MEMBERS**

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Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the entity solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.



## **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We have evaluated whether certain nonattest services performed by our firm during the audit have created a significant threat to our independence in relation to the entity. We have identified a threat to our independence (preparation of the entity's financial statements, creating a self-review threat) that if not reduced to an acceptable level, would impair our independence. In order to reduce the threat to an acceptable level, we have applied the following safeguard:

Prior to the issuance of the entity's financial statements, another partner or manager, independent of the engagement, will review the financial statements.

## **Significant Risks Identified**

We have identified the possibility of the following significant risks:

*Management's override of internal controls over financial reporting* – Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.

*Revenue recognition* – Revenue recognition is a generally accepted accounting principle that refers to the conditions under which an entity can recognize a transaction as revenue. Auditing standards indicate that recognizing revenue is a presumed fraud risk and usually classified as a significant risk in most audits.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the entity is included in Note 1 to the financial statements. The entity adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*, during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the entity's financial statements are:

Management's estimate of the net pension liability and related deferred inflows and outflows of resources are based on actuarial reports by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the liability for other post-employment benefits (OPEB) and related deferred inflows and outflows of resources are based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

The most sensitive disclosures affecting the entity's financial statements relate to:

The disclosure of fair value of investments in the basic financial statements represents amounts susceptible to market fluctuations.

The disclosure of capital assets (and related accumulated depreciation) in the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of net pension liability and related deferred inflows and outflows of resources in the basic financial statements is based on actuarial assumptions. Actual future liabilities and actuarial deferred inflows and outflows may vary from disclosed estimates.

The disclosures of the other post-employment benefits (OPEB) liability and related deferred inflows and outflows of resources in the basic financial statements is based on actuarial assumptions. Actual future liabilities and actuarial deferred inflows and outflows may vary from disclosed estimates.

The disclosure of leases and subscription liabilities, right-to-use assets, and asset amortization in the basic financial statements is based on certain terms and assumptions in the agreements which could differ from actual amounts.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion unit.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 21, 2024.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors.

## **Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the entity's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

Read the transmittal letter and statistical section and considered whether a material inconsistency existed between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board of Directors and management of the entity and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Rogers, Anderson, Malody & Scott, LLP.*



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

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Director, Division 5  
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Director, Division 4

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Director, Division 2

**Charles P. Caspary**  
Director, Division 1

**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](http://www.LVMWD.com)

MEMBER AGENCY OF THE  
METROPOLITAN WATER  
DISTRICT  
OF SOUTHERN CALIFORNIA

October 21, 2024

Rogers, Anderson, Malody & Scott, LLP

This representation letter is provided in connection with your audit of the basic financial statements of Las Virgenes Municipal Water District (the entity) as of June 30, 2024 and 2023, and for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the entity in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 21, 2024:

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 7, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, if any, are included and other joint ventures and related organizations are properly disclosed.
- All components of net position are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- We have evaluated all of our lease and subscription agreements and have given you our assessment as to whether each agreement is subject to GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription Based Information Technology Arrangements*.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to preparation of the financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, a process to monitor the system of internal controls.

## Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
    - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
    - A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All information provided in electronic form are true representations of the original documents.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

- We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

### **Use of a Specialist**

- We agree with the findings of specialists in evaluating the entity's net pension and net other post-employment benefit liabilities and related deferred amounts and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances

## **Cybersecurity**

- There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

## **Supplementary Information in Relation to the Financial Statements as a Whole**

With respect to supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

## **Required Supplementary Information**

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation
- of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

### Accounting Estimates and Related Disclosures

- The significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.
- We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
- The assumptions we used in making and disclosing accounting estimates appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity, when relevant to the accounting estimates and disclosures.
- The disclosures related to accounting estimates, including those disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
- We have obtained and applied appropriate specialized skills and expertise in making accounting estimates.
- We are not aware of any events subsequent to the date of the financial statements that require adjustment to our accounting estimates and related disclosures included in the financial statements.

DocuSigned by:  
  
12C6BE2E4EC44E2...

David Pedersen, General Manager

DS DS  
 

# LAS VIRGENES MUNICIPAL WATER DISTRICT



Annual Comprehensive Financial Report  
For the Fiscal Years Ended June 30, 2024 and 2023



# Annual Comprehensive Financial Report

For the Years Ended June 30, 2024 and 2023



**Prepared by:**  
**The Finance and Administration Department**

Donald Patterson    Director of Finance & Administration  
Brian Richie, CPA    Finance Manager  
Jessica Cortez      Accounting Supervisor

Calabasas, California

# Las Virgenes Municipal Water District

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Joe McDermott	Director of Engineering & External Affairs

## LEGAL COUNSEL

W. Keith Lemieux	Counsel
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Additional information may be found at [www.lvmwd.com](http://www.lvmwd.com)

# Las Virgenes Municipal Water District

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Director, Division 3

Treasurer  
**Andy Coradeschi**  
Director, Division 2

**Charles P. Caspary**  
Director, Division 1

**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](http://www.LVMWD.com)

MEMBER AGENCY OF THE  
METROPOLITAN WATER  
DISTRICT  
OF SOUTHERN CALIFORNIA

October 21, 2024

To: Board of Directors and Residents

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

Subject: **ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR  
FISCAL YEAR 2023-24**

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, 2024.

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.

Rogers, Anderson, Malody and Scott, LLP 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, 2024. 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 123 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 173 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 acre, 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 Las Virgenes – Triunfo Joint Powers Authority.

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 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.

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; National Veterinary Associates; Private National Mortgage Acceptance Company, LLC; Bank of America, The Cheesecake Factory corporate offices and bakery; and Harbor Freight Tools corporate office.

## **Financial Condition and Outlook**

LVMWD remains fiscally strong and continues to respond appropriately to fluctuations in the economy as well as to climate related impacts statewide and in the region. Because the District has no local water source and is completely dependent on imported potable water, the District focused its efforts in Fiscal Year 2023-24 on the development of local water supplies. During

Fiscal Year 2023-24, the District continued its efforts to develop a \$466 million indirect potable reuse project with its JPA partner, the Triunfo Water and Sanitation District. This project is projected to provide up to 30% of the District's potable water demand at full buildout and is expected to be operational by 2028. During Fiscal Year 2023-24, the District was invited to submit an application for Water Infrastructure Finance and Innovation Act funding for 49% of the estimated project cost. The loan is expected to close during Fiscal Year 2024-25. Additionally, the District completed an application for Clean Water State Revolving Fund (CWSRF) and other State Water Resources Control Board water recycling loans and grants. The District also established a new public-private partnership with a company called "OceanWell" to develop and test deep seawater harvesting as a potential cost-effective ocean desalination technique to provide additional local water supply in the future. Further, the District continued working with other State Water Project-dependent area agencies to encourage and support the MWD to build infrastructure projects that allow the area to receive water stored in Diamond Valley Lake and from the Colorado River Aqueduct.

The District had been preparing for and continues to be well positioned to be financially resilient whether in or out of drought. In 2016, the District implemented budget-based water rates and wasteful water use penalties to support the necessity of making conservation a way of life. Over the past 9 years, the District has also increased the percentage of its fixed cost recovered through fixed fees, now at approximately 55%. The District has also adopted an \$8 million Rate Stabilization Fund to support any revenue shortfall. These efforts have allowed the District to sustain a strong financial position through previous droughts. The District completed a cost of service and rate study in early 2021 with a five-year rate plan approved by the Board of Directors that ensures continued financial sustainability with updated rates implemented every January 1st.

District staffing levels continue to be stable, and a compensation study "refresh" was completed to help ensure the District remains competitive in the market compared to other agencies. The District also completed an organizational structure and staffing analysis that evaluated current staffing levels, workforce risks and future staffing needs based on anticipated changes to District operations over the next 10 years. Right sizing the organization and optimizing the reporting structure is essential to providing excellent service. Phased implementation of the plan is included in the Fiscal Years 2024-25 and 2025-26 budgets. 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 \$7 million. This debt is solely the obligation of the Potable Water Enterprise.

### Long Term Financial Planning

The District presented a two-year budget plan on June 18, 2024 for Fiscal Years 2024-26. 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's upcoming two fiscal years to continue to provide high quality water and sanitation services to the District's customers. The development of the Fiscal Years 2024-26 budget coincided with drastically improved supplies from the State Water Project following two years of above normal precipitation and snowfall. Despite this wet period, it remains imperative that customers of the District continue to utilize water as efficiently as possible. The District's Board of Directors met on February 13, 2024, to review the current Strategic Plan and discuss the priorities of the District over the next several years. A major component of the District's Strategic Plan is to educate customers and provide them with tools to help them make conservation a way of life to meet the demands of a changing and increasingly variable climate. The meeting formed the basis for some of the "one-time" costs included in the Fiscal

Year 2024-25 Adopted Budget such as a Water Supply Reliability and Diversification Study. In addition, the District prepared its Infrastructure Investment Plan for Fiscal Years 2024-25 through 2033-34, which looks ahead over a 10-year time horizon to project long-term capital requirements. On February 2, 2021, the Board successfully went through the Proposition 218 process and approved the proposed rates for the Potable Water Enterprise, Recycled Water Enterprise and Sanitation Enterprise. The new rates became effective March 1, 2021, and annually thereafter on January 1, 2022, through 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 2021-22, District staff began developing the design criteria for the Pure Water Project Las Virgenes-Triunfo (Pure Water Project), developed the environmental documentation for the program, and engaged in public outreach activities to help progress the project.

During Fiscal Year 2022-23, staff prepared and submitted applications to federal, state, and local funding sources to provide financing for the Pure Water Project. Included in these funding sources was an invitation to the JPA to apply for Water Infrastructure Finance and Innovation Act (WIFIA) funding, in the amount of \$184 million or up to 49% of the estimated project cost.

During Fiscal Year 2023-24, staff began negotiating terms with the U.S. Environmental Protection Agency to close the WIFIA loan by an anticipated date of January 2025, and with the State Water Resources Control Board to close loans and grants for the Clean Water State Revolving Fund (SRF) loan by an anticipated date of March 2025. These actions will significantly contribute to the funds needed to complete the Pure Water Project. Moving forward, the District will continue to develop this project and move towards construction within the next one to two years.

Other current and future major initiatives include:

- Construction of an interconnection with Calleguas Municipal Water District to improve water supply reliability;
- Construction of the Twin Lakes Pump Station Pipeline Project to increase the supply reliability for the Twin Lakes subsystem and enhance capacity to serve the Deerlake Ranch Development;
- Cornell pump station improvements to provide added reliability and redundancy to the District's potable water system backbone during planned and unplanned system outages;
- Development and implementation of a comprehensive pipeline replacement program to address aging water and sewer pipes throughout the District's service area.
- Construction and rehabilitation/replacement of the Malibou Lake Siphon to repair the deteriorated sewer trunk siphon ensuring reliability and environmental stewardship within the Malibu Creek watershed.
- Construction of a flow equalization tank at the Tapia Water Reclamation Facility and improvements to both the effluent pump station and recycled water pump stations to

provide increased reliability, capacity and conveyance of recycled water as source water to the Pure Water Project

The District continues to be well-positioned for the challenges in the years ahead and will continue to deliver high-quality, reliable services to its customers for years to come.

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to LVMWD for its annual comprehensive financial report for the fiscal year ended June 30, 2023. This was the 26th 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 annual comprehensive financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Staff believes that its current annual comprehensive 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 Fiscal Year 2022-24 budget document. The District posts all its financial documents on its public website at [www.LVMWD.com](http://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,



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David W. Pedersen  
General Manager



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Donald Patterson  
Director of Finance & Administration



Government Finance Officers Association

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Reporting

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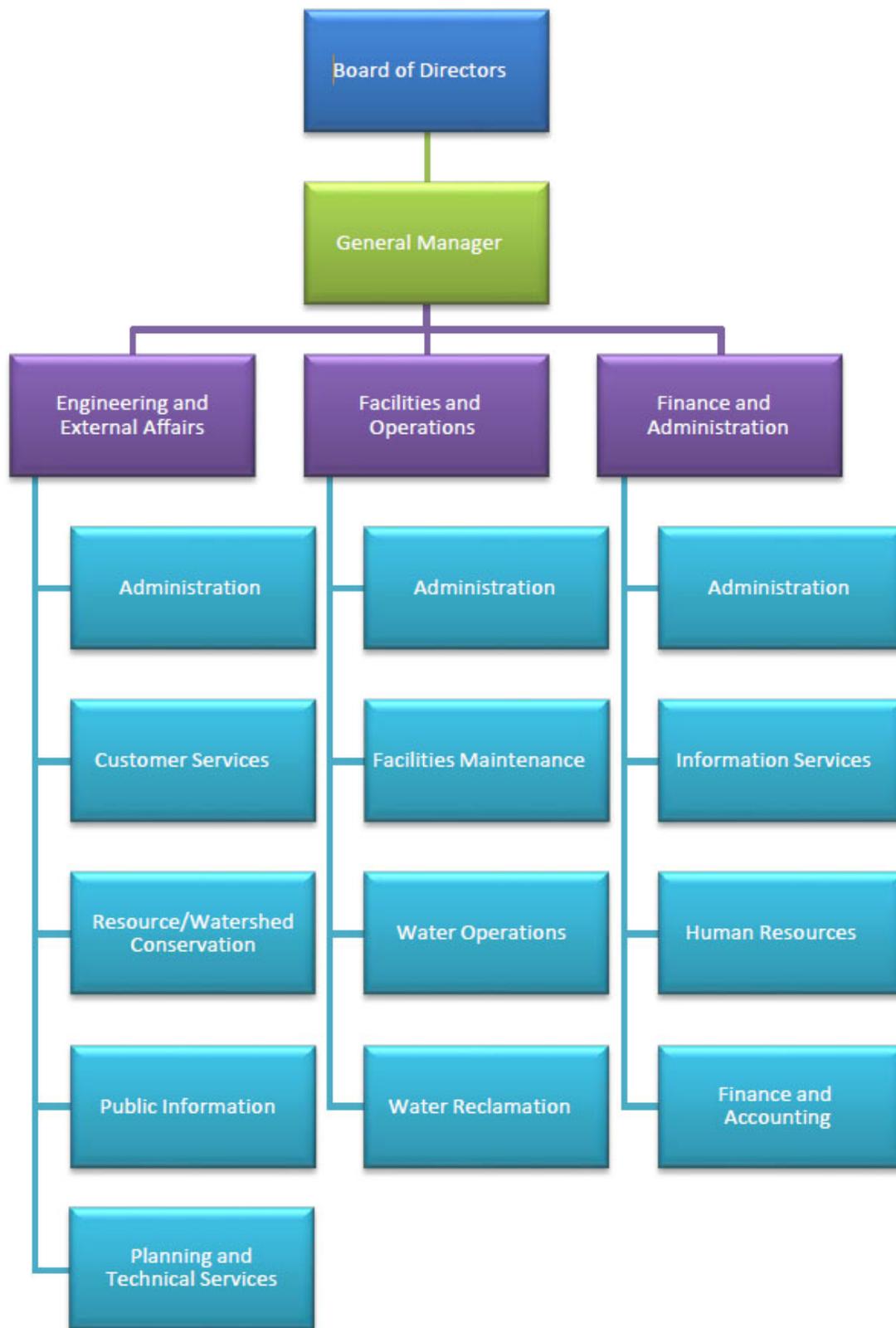
**Las Virgenes Municipal Water  
District California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

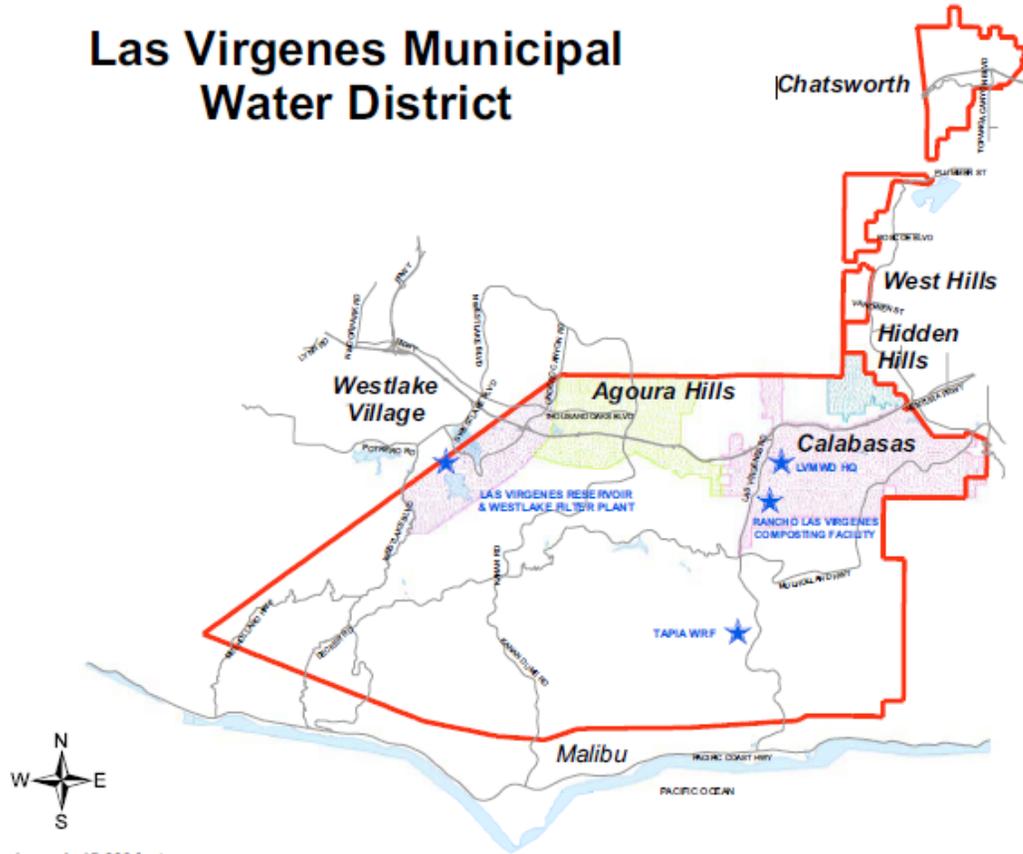
June 30, 2023

*Christopher P. Morrill*

Executive Director/CEO



# Las Virgenes Municipal Water District



1 inch equals 15,000 feet



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100  
San Bernardino, CA 92408  
909 889 0871 T  
909 889 5361 F  
ramscca.net

*Independent Auditor's Report*

**PARTNERS**

Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradferd A. Welebir, CPA, MBA, CGMA  
Jenny W. Liu, CPA, MST  
Gardenya Duran, CPA, CGMA  
Brianna Schultz, CPA, CGMA  
Brenda L. Odle, CPA, MST (Partner Emeritus)  
Terry P. Shea, CPA (Partner Emeritus)

**MANAGERS / STAFF**

Seong-Hyea Lee, CPA, MBA  
Evelyn Morentin-Barcena, CPA  
Veronica Hernandez, CPA  
Laura Arvizu, CPA  
John Maldonado, CPA, MSA  
Julia Rodriguez Fuentes, CPA, MSA  
Demi Hite, CPA  
Jeffrey McKennan, CPA  
Monica Wysocki, CPA

**MEMBERS**

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Certified Public Accountants

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

**Report on the Audit of the Financial Statements**

**Opinions**

We have audited the financial statements of the Las Virgenes Municipal Water District (the entity) and the discretely presented component unit, as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the entity and the discretely presented component unit, as of June 30, 2024 and 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America and State Controller's *Minimum Audit Requirements for California Special Districts*.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*) and the State Controller's *Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about entity's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and supplementary schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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***

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2024 on our consideration of entity'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 solely 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 the effectiveness of the entity's 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 entity's internal control over financial reporting and compliance.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 21, 2024

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, 2024. We encourage readers to consider the financial information presented in this section in conjunction with the accompanying financial statements, notes, and additional information furnished in the letter of transmittal in the Introductory Section of this report.

### **FINANCIAL HIGHLIGHTS**

- On June 30, 2024, the District's net position (excess of assets and deferred outflows over liabilities and deferred inflows) was \$315.7 million. Of this amount \$130.0 million consisted of the District's net investment in capital assets while the remaining \$185.7 million was unrestricted and may be used to meet the District's ongoing obligations, fund capital projects, and meet policy-required reserves.
- The District's Fiscal Year 2023-24 net position increased by \$18.6 million, compared to an increase of \$10.2 million in Fiscal Year 2022-23.
- Total operating revenues in Fiscal Year 2023-24 were \$69.8 million, \$5.1 million (or 7.9%) above the prior year's revenues of \$64.7 million. The increase in revenues as compared to the prior year was due to increases in Water sales and service fees of \$6.7 million (or 17.1%), and Sanitation service fees of \$1.0 million (or 4.8%) offset by a decrease in Other income of \$2.6 million (or 56.3%).
- Total operating revenues in Fiscal Year 2022-23 were \$64.7 million, \$11.0 million (or 14.6%) below the prior year's revenues of \$75.7 million. The decrease in revenues as compared to the prior year was due to a decrease in Water sales and service fees of \$12.6 million (or 24.5%), offset by increases in Sanitation service fees of \$1.0 million (or 4.8%) and Other income of \$0.6 million (or 15.4%).
- Total operating expenses in Fiscal Year 2023-24 were \$46.4 million, \$5.1 million (or 12.3%) above the prior year's expenses of \$41.4 million. The increase in operating expenses as compared to the prior year was due mainly to higher source of supply costs, up \$2.6 million versus Fiscal Year 2022-23 (or 13.6%) from increased customer potable water deliveries year over year. Districtwide general and administrative (G&A) costs also increased by \$2.1 million (or 23.1%) versus Fiscal Year 2022-23. \$0.5 million (or 4.8%) of the G&A increase was due to higher staff salaries year over year. The remaining increase was due primarily to higher pension expenses in Fiscal Year 2023-24 versus the prior year. Pension expenses can fluctuate up or down from year to year depending on multiple factors including the recognition of differences between projected and actual earnings on pension plan investments as well as changes in actuarial assumptions.
- Total operating expenses in Fiscal Year 2022-23 were \$41.4 million, \$3.8 million (or 8.5%) below the prior year's expenses of \$45.2 million. The decrease in operating expenses as compared to the prior year was due mainly to reduced source of supply costs, down \$6.5 million versus Fiscal Year 2021-22 (or 25.2%) due to lower customer potable water deliveries.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis serve as an introduction to Las Virgenes Municipal Water District's basic financial statements. The District's basic financial statements include a statement of net position, statement of revenues, expenses, and changes in net position, and a statement of cash flows and notes to the basic financial statements. This report also includes other supplementary information in addition to the basic financial statements.

## **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 the District's assets, deferred outflow of resources and liabilities which provide 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 rates of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

All 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 cash came 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 is in a stronger or weaker financial position compared to 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. Considering other non-financial factors such as changes in economic conditions, population growth, weather, and new or changed government legislation is also vital. 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.

## Las Virgenes Municipal Water District

### Management's Discussion and Analysis June 30, 2024

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The District's potable water budget-based rate structure supports a conservation philosophy through an increasing tier structure and an annual incremental increase in the percentage of fixed cost recovered through fixed fees. Over time this structure reduces dependence on fluctuating water sales to meet revenue needs. The District continues to build additional reserves in preparation 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. A total of \$35.0 million has been approved by the District's Board as a designated reserve for the Pure Water project (see Note 13 – Net Position). The District is well positioned to take on the demands of a changing climate to meet its customers' water and sanitation needs.

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

#### NET POSITION

Table 1 shows a comparative analysis of the District's Net Position. As shown below, net position increased by \$18.6 million to \$315.7 million in Fiscal Year 2023-24, compared to an increase in net position of \$10.2 million in Fiscal Year 2022-23.

**TABLE 1**  
**Condensed Statements of Net Position**  
**as of June 30,**  
**(in thousands of dollars)**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
Current and other assets	\$ 152,114	\$ 133,622	\$ 128,583
Capital assets	137,167	139,698	137,266
Investment in JPA	70,666	68,089	68,942
<b>Total Assets</b>	<b>359,948</b>	<b>341,409</b>	<b>334,791</b>
<b>Deferred Outflow of Resources</b>	<b>15,327</b>	<b>15,473</b>	<b>7,277</b>
Long-term liabilities	40,905	40,920	31,618
Other liabilities	11,541	9,838	9,686
<b>Total Liabilities</b>	<b>52,446</b>	<b>50,758</b>	<b>41,304</b>
<b>Deferred Inflows of Resources</b>	<b>7,140</b>	<b>9,037</b>	<b>13,921</b>
Net position:			
Net investment in capital assets	129,955	131,232	127,592
Unrestricted	185,734	165,854	159,251
<b>Total Net Position</b>	<b>\$ 315,689</b>	<b>\$ 297,087</b>	<b>\$ 286,843</b>

**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 \$13.4 million in Fiscal Year 2023-24 versus \$8.1 million in Fiscal Year 2022-23 and \$13.6 million in 2021-22. The income plus capital contributions (\$13.4 million income plus \$5.2 million capital contributions) led to the overall increase in net position of \$18.6 million, when compared to last year's ACFR.

Fiscal Year 2023-24 Water sales and service fees of \$45.6 million increased 17.1% versus prior years fees of \$38.9 million. Potable water rates increased 5.0% and recycled water rates increased 8.0% respectively year over year. Water sales also increased from higher "efficient outdoor" water use from residential customers versus the prior year. Overall, potable water use by customers increased 13.1% percent year-over-year (14,490 acre-feet for Fiscal Year 2023-24 versus 12,811 acre-feet during Fiscal Year 2022-23). The increase was expected and due to the District being in Stage 3 of its Water Shortage Contingency Plan during the first seven months of the prior fiscal year, resulting in customer outdoor water budgets being reduced by 50 percent. The District has since transitioned back to Stage 2 of its Water Shortage Contingency Plan, which allows for increased customer outdoor water use.

Fiscal Year 2022-23 Water sales and service fees of \$38.9 million decreased 24.5% versus prior years fees of \$51.6 million. Though potable water rates increased 5.0% versus the prior year, the impact of additional revenues from rates was offset by lower potable water deliveries to customers year-over-year. On-going drought conservation messaging along with record setting rainfall in the winter of Fiscal Year 2022-23, resulted in lower customer demand for potable water supply versus the prior year. Potable water deliveries for Fiscal Year 2022-23 of 12,811 acre-feet were down 31.6% versus Fiscal Year 2021-22 deliveries of 18,105 acre-feet.

Sanitation service fees were \$22.2 million in Fiscal Year 2023-24, up \$1.0 million (or 4.8%), as compared to Fiscal Year 2022-23 revenues of \$21.2 million. Per the District's adopted 5-year rate study, Sanitation Enterprise rates increased 3.75% versus the prior year, driving much of the increase in revenues year-over-year. Additionally, an increase in "household size" among the District's residential customers has resulted in higher revenues generated within the Sanitation Enterprise.

Sanitation service fees were \$21.2 million in Fiscal Year 2022-23, up \$1.0 million (or 4.8%), as compared to Fiscal Year 2021-22 revenues of \$20.2 million. Per the District's adopted 5-year rate study, Sanitation Enterprise rates increased 3.75% versus the prior year, driving much of the increase in revenues year-over-year. Additionally, an increase in "household size" among the District's residential customers has resulted in higher revenues generated within the Sanitation Enterprise.

Water operating expenses were \$37.6 million in Fiscal Year 2023-24, higher than Fiscal Year 2022-23 operating expenses of \$32.8 million due to increased source of supply costs. Source of supply costs of \$22.1 million were up \$2.6 million (or 13.6%) from increased customer water deliveries year over year.

## Las Virgenes Municipal Water District

### Management's Discussion and Analysis June 30, 2024

Water operating expenses were \$32.8 million in Fiscal Year 2022-23, lower than Fiscal Year 2021-22 operating expenses of \$37.3 million due to reduced source of supply costs. Source of supply costs of \$19.4 million were down \$6.5 million (or 25.2%) from reduced customer water deliveries year over year.

Sanitation operating expenses were \$3.6 million in Fiscal Year 2023-24, consistent with Fiscal Year 2022-23 operating expenses of \$3.4 million and Fiscal Year 2021-22 operating expenses of \$3.5 million.

Share of JPA net expenses reflected in the nonoperating revenues (expenses) section were \$19.5 million in Fiscal Year 2023-24, \$0.9 million (or 4.8%) above Fiscal Year 2022-23 expenses of \$18.6 million. Share of JPA net expenses result from purchasing sanitation services from the Las Virgenes-Triunfo Joint Powers Authority (JPA). JPA operating expenses billed to the District's sanitation enterprise increased year over year mainly from higher chemical costs for the purchase of sodium hypochlorite in the Tapia Water Reclamation Facility as well as increased general and administrative costs.

Share of JPA net expenses reflected in the nonoperating revenues (expenses) section were \$18.6 million in Fiscal Year 2022-23, \$3.3 million (or 21.6%) above prior year's expenses of \$15.3 million. These expenses result from purchased sanitation services from the Las Virgenes-Triunfo Joint Powers Authority (JPA). In the prior fiscal year, during the month of March 2022, the JPA received a one-time payment of \$2.8 million. Due to the billing arrangement between the District and the JPA, the one-time revenue reduced the net expenses invoiced to the District for sanitation services, resulting in lower operating expenses in Fiscal Year 2021-22 versus Fiscal Year 2022-23.

Capital contributions are irregular and consist primarily of capital grant contributions as well as water and sewer connection fees for capital development. 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 Revenues**  
**For the years ended June 30,**  
**Expenses and Changes in Net Position**

	2024	2023	2022
Operating revenues:			
Water sales	\$ 45,569	\$ 38,914	\$ 51,564
Sanitation and other	24,201	25,749	24,174
Total operating revenues	<u>69,770</u>	<u>64,662</u>	<u>75,738</u>
Non-operating revenues:			
Taxes and penalties	1,092	1,096	1,001
Interest income and other	8,438	2,384	(2,439)
Total non-operating revenues	<u>9,530</u>	<u>3,480</u>	<u>(1,438)</u>
<b>Total Revenues</b>	<u>79,300</u>	<u>68,142</u>	<u>74,300</u>
Depreciation expense	5,225	5,157	4,413
Other operating expenses	41,214	36,202	40,779
Share of JPA net expenses	19,526	18,629	15,314
Non-operating expenses	(49)	74	209
<b>Total Expenses</b>	<u>65,916</u>	<u>60,062</u>	<u>60,715</u>
Income (Loss) Before Capital Contributions	13,384	8,081	13,586
Capital contributions	5,218	2,163	3,698
Change in net position	18,602	10,243	17,284
Net position, beginning of year, as restated	<u>297,087</u>	<u>286,843</u>	<u>269,559</u>
Net position, end of year	<u>\$ 315,689</u>	<u>\$ 297,087</u>	<u>\$ 286,843</u>

**Management's Discussion and Analysis  
June 30, 2024**

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**CAPITAL ASSETS**

At the end of Fiscal Year 2023-24, the District had invested \$274.5 million 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, intangible right-to-use assets, and an investment in Joint Venture of \$70.7 million as shown in Table 3. Total capital assets in Fiscal Year 2023-24 (including additions, deletions, and depreciation/amortization) of \$207.9 million were in line with Fiscal year 2022-23 total capital assets of \$207.8 million.

More information about the District's Capital Assets Depreciation/Amortization policy is presented in Note 2 of the Basic Financial Statements. A more detailed summary of Capital Assets is presented in Note 8 to the Basic Financial Statements.

**TABLE 3  
Capital Assets  
(in thousands of dollars)**

	<b>2024</b>	<b>2023</b>	<b>Dollar Change</b>	<b>Total Percent Change</b>
Land	\$ 6,915	\$ 6,915	\$ -	0.0%
Buildings and improvements	22,095	22,095	-	0.0%
Machinery and equipment	13,207	12,806	401	3.13%
Infrastructure	221,188	217,525	3,662	1.68%
Construction in progress	10,110	11,989	(1,879)	-15.67%
Intangible right-to-use assets	954	2,024	(1,070)	-52.88%
<b>Subtotal</b>	<u>274,469</u>	<u>273,355</u>	<u>1,114</u>	<u>0.41%</u>
Less accumulated depreciation/amortization	(137,301)	(133,657)	(3,645)	2.73%
<b>Net Property, Plant and Equipment</b>	<u>137,167</u>	<u>139,698</u>	<u>(2,531)</u>	<u>-1.81%</u>
<b>Investment in Joint Venture</b>	<u>70,666</u>	<u>68,089</u>	<u>2,577</u>	<u>3.79%</u>
<b>Total Capital Assets</b>	<u>\$ 207,834</u>	<u>\$ 207,787</u>	<u>\$ 46</u>	<u>0.02%</u>

**Las Virgenes Municipal Water District**

**Management’s Discussion and Analysis  
June 30, 2024**

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The following is a summary of some of the major improvements to the system over the last three fiscal years:

**TABLE 4  
Major Capital Improvement Projects  
(in thousands of dollars)**

	<b>2024</b>
Stationary Emergency Generators	\$ 969
Lift Station Improvements	235
Cornell Pump Station Upgrades	200
<b>Total major projects FY 2024</b>	<b>\$ 1,404</b>
	<b>2023</b>
Stationary Emergency Generators	\$ 1,483
Deerlake Tank Construction	1,400
AMR Implementation	853
<b>Total major projects FY 2023</b>	<b>\$ 3,736</b>
	<b>2022</b>
AMR Implementation	\$ 6,864
Interconnection with CMWD	1,680
Woolsey Fire Repair - WFP	1,212
<b>Total major projects FY 2022</b>	<b>\$ 9,756</b>

**LONG TERM DEBT**

On June 30, 2024, the District had total long-term debt of \$6.7 million, down from \$7.9 million on June 30, 2023. Excluding the District’s subscription liability of \$0.3 million and minimal lease liability on the balance sheet of \$21 thousand, this remaining 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 10 to the Basic Financial Statements.

**TABLE 5  
Debt Coverage Ratio  
(in thousands of dollars)**

	<b>2024</b>
Total operating revenues	\$ 45,569
Total operating expenses (less depreciation)	37,624
<b>Net Earnings</b>	<b>7,945</b>
Maximum annual debt service	1,129
<b>Debt Coverage Ratio</b>	<b>7.04</b>

**Las Virgenes Municipal Water District**

**Management's Discussion and Analysis  
June 30, 2024**

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The District has outstanding debt from an installment purchase agreement entered in March 2020. The District's average coupon rate was 1.95% on June 30, 2024, as reflected on Table 6.

**TABLE 6  
Cost of Capital  
(in thousands of dollars)**

	<b>Debt Balance</b>	<b>Average Coupon Rate</b>
Installment Purchase Agreement	\$ 6,375	1.95%

**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](http://www.lvmwd.com).

## **BASIC FINANCIAL STATEMENTS**

# Las Virgenes Municipal Water District

## Statements of Net Position June 30, 2024 and 2023

ASSETS	Primary Government		Discretely Presented Component Unit - JPA	
	2024	2023	2024	2023
<b>Current assets:</b>				
Cash and investments (Note 3)	\$ 123,556,891	\$ 106,276,633	\$ 9,058,046	\$ 9,791,972
Receivables:				
Sales and services, net of allowance for uncollectible (Note 4)	8,582,456	7,263,914	1,367,751	2,242,069
Due from Joint Powers Authority (Note 6)	4,863,790	6,373,433	-	-
Leases (Note 7)	1,193,185	1,286,390	-	-
Interest	226,286	166,877	15,831	15,180
Other	385,101	724,303	-	-
Inventories (Note 5)	10,776,606	9,418,043	-	-
Prepaid items	2,529,931	2,112,435	489,611	427,015
<b>Total current assets</b>	<b>152,114,246</b>	<b>133,622,028</b>	<b>10,931,239</b>	<b>12,476,236</b>
<b>Noncurrent assets:</b>				
Investments in Joint Powers Authority (Note 6)	70,666,275	68,088,841	-	-
Capital assets (Note 8):				
Nondepreciable	17,025,124	18,904,068	35,534,371	29,519,704
Depreciable, net of accumulated depreciation/amortization	120,142,257	120,794,267	70,276,656	70,813,394
Capital assets, net	137,167,381	139,698,335	105,811,027	100,333,098
<b>Total noncurrent assets</b>	<b>207,833,656</b>	<b>207,787,176</b>	<b>105,811,027</b>	<b>100,333,098</b>
<b>Total assets</b>	<b>359,947,902</b>	<b>341,409,204</b>	<b>116,742,266</b>	<b>112,809,334</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related deferred outflows of resources (Note 11)	9,498,844	9,104,851	-	-
OPEB-related deferred outflows of resources (Note 12)	5,828,124	6,367,858	-	-
<b>Total deferred outflows of resources</b>	<b>15,326,968</b>	<b>15,472,709</b>	<b>-</b>	<b>-</b>

The accompanying notes are an integral part of these financial statements.

# Las Virgenes Municipal Water District

## Statements of Net Position (Continued) June 30, 2024 and 2023

LIABILITIES	Primary Government		Discretely Presented Component Unit - JPA	
	2024	2023	2024	2023
<b>Current liabilities:</b>				
Accounts and contracts payable and accrued expenses	\$ 8,834,104	\$ 3,942,125	\$ 3,477,338	\$ 1,277,984
Interest payable	28,535	27,360	-	-
Unearned capacity and developer fees	2,028,284	5,230,366	-	-
Due to other government	-	-	7,453,901	11,198,252
Deposits and other	650,233	638,218	-	-
Compensated absences - due within one year (Note 9)	523,630	676,123	-	-
Long-term debt - due within one year (Note 10)	1,220,364	1,342,904	-	-
<b>Total current liabilities</b>	<b>13,285,150</b>	<b>11,857,096</b>	<b>10,931,239</b>	<b>12,476,236</b>
<b>Noncurrent liabilities:</b>				
Compensated absences (Note 9)	1,574,730	1,490,346	-	-
Long-term debt - due in more than one year (Note 10)	5,504,816	6,578,237	-	-
Net pension liabilities (Note 11)	25,280,399	22,889,414	-	-
Net OPEB liabilities (Note 12)	6,801,270	7,943,314	-	-
<b>Total noncurrent liabilities</b>	<b>39,161,215</b>	<b>38,901,311</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>52,446,365</b>	<b>50,758,407</b>	<b>10,931,239</b>	<b>12,476,236</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related deferred inflows of resources (Note 11)	308,208	565,047	-	-
OPEB-related deferred inflows of resources (Note 12)	5,670,929	7,212,350	-	-
Leases (Note 7)	1,160,430	1,259,550	-	-
<b>Total deferred inflows of resources</b>	<b>7,139,567</b>	<b>9,036,947</b>	<b>-</b>	<b>-</b>
<b>NET POSITION (Note 13)</b>				
Primary government's net investment in capital assets	129,954,974	131,232,301	69,845,438	67,075,514
Other government's net investment in capital assets	-	-	35,965,589	33,257,584
Unrestricted	185,733,964	165,854,258	-	-
<b>Total net position</b>	<b>\$ 315,688,938</b>	<b>\$ 297,086,559</b>	<b>\$ 105,811,027</b>	<b>\$ 100,333,098</b>

The accompanying notes are an integral part of these financial statements.

# Las Virgenes Municipal Water District

## Statements of Revenues, Expenses, and Changes in Net Position For the Years Ended June 30, 2024 and 2023

	Primary Government		Discretely Presented Component Unit - JPA	
	2024	2023	2024	2023
<b>Operating revenues:</b>				
Water sales and service fees	\$ 45,568,903	\$ 38,913,512	\$ -	\$ -
Sanitation service fees	22,216,507	21,208,234	-	-
Wholesale recycle water sales	-	-	2,342,051	2,943,715
Other income	1,984,298	4,540,432	55,124	52,714
<b>Total operating revenues</b>	<b>69,769,708</b>	<b>64,662,178</b>	<b>2,397,175</b>	<b>2,996,429</b>
<b>Operating expenses:</b>				
Water expenses:				
Source of supply	22,072,596	19,428,145	-	-
Pumping	2,329,440	1,777,690	-	-
Transmission and distribution	4,036,503	3,874,233	-	-
Meter	290,577	634,115	-	-
Water conservation	174,209	273,971	-	-
General and administrative	8,720,911	6,793,855	-	-
Total water expenses	37,624,236	32,782,009	-	-
Sanitation expenses:				
Other sewage treatment	754,389	737,140	-	-
Lift stations	269,208	263,029	-	-
General and administrative	2,566,181	2,419,699	-	-
Total sanitation expenses	3,589,778	3,419,868	-	-
JPA expenses:				
Operating expenses	-	-	11,492,402	11,972,376
General and administrative	-	-	12,907,231	11,890,640
Total JPA expenses	-	-	24,399,633	23,863,016
Depreciation and amortization	5,224,675	5,156,730	5,579,368	5,703,196
<b>Total operating expenses</b>	<b>46,438,689</b>	<b>41,358,607</b>	<b>29,979,001</b>	<b>29,566,212</b>
Billings to primary government	-	-	14,550,618	13,505,655
Billings to other government	-	-	6,624,614	6,446,089
<b>Total JPA billings</b>	<b>-</b>	<b>-</b>	<b>21,175,232</b>	<b>19,951,744</b>
<b>Net Operating Income (Loss)</b>	<b>23,331,019</b>	<b>23,303,571</b>	<b>(6,406,594)</b>	<b>(6,618,039)</b>

The accompanying notes are an integral part of these financial statements.

# Las Virgenes Municipal Water District

## Statements of Revenues, Expenses, and Changes in Net Position (Continued) For the Years Ended June 30, 2024 and 2023

	Primary		Discretely	
	Government		Presented	
			Component Unit -	
	2024	2023	JPA	
	2024	2023	2024	2023
<b>Nonoperating revenues (expenses):</b>				
Taxes and penalties	\$ 1,092,487	\$ 1,095,914	\$ -	\$ -
Lease income	92,860	97,107	-	-
Interest income	5,643,689	1,400,066	742,168	324,925
Facilities income (expense)	333,842	287,845	-	-
Interest expense and fiscal charges	48,606	(73,760)	-	-
Share of Joint Powers Authority (expense)	(19,525,704)	(18,629,347)	-	-
Gain (loss) on disposal of capital assets	(715,802)	7,623	-	-
Other revenues/(expenses)	3,083,402	591,696	85,058	589,918
<b>Total nonoperating revenues (expenses)</b>	<u>(9,946,620)</u>	<u>(15,222,856)</u>	<u>827,226</u>	<u>914,843</u>
<b>Capital contributions:</b>				
Capital contributions from others	5,217,980	2,162,653	-	-
Capital contributions from primary government	-	-	7,850,681	3,324,285
Capital contributions from other government	-	-	3,206,616	1,578,498
<b>Total capital contributions</b>	<u>5,217,980</u>	<u>2,162,653</u>	<u>11,057,297</u>	<u>4,902,783</u>
<b>Changes in Net Position</b>	18,602,379	10,243,368	5,477,929	(800,413)
<b>Net position:</b>				
Beginning of year	297,086,559	286,843,191	100,333,098	101,133,511
End of year	<u>\$ 315,688,938</u>	<u>\$ 297,086,559</u>	<u>\$ 105,811,027</u>	<u>\$ 100,333,098</u>

The accompanying notes are an integral part of these financial statements.

# Las Virgenes Municipal Water District

## Statements of Cash Flows For the Years Ended June 30, 2024 and 2023

	Primary Government	
	2024	2023
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 71,868,410	\$ 65,907,700
Cash payments to suppliers for operations	(29,661,867)	(27,625,413)
Cash received from (paid to) Joint Powers Authority	1,509,643	(1,071,522)
Cash payments for general and administrative expenses	(11,758,779)	(11,562,673)
<b>Net cash provided by operating activities</b>	<u>31,957,407</u>	<u>25,648,092</u>
<b>Cash flows from noncapital financing activities:</b>		
Property taxes and fee collected	1,092,487	1,161,530
<b>Net cash provided by noncapital financing activities</b>	<u>1,092,487</u>	<u>1,161,530</u>
<b>Cash flows from capital and related financing activities:</b>		
Acquisition of capital assets	(3,237,883)	(7,336,138)
Proceeds from sale of capital assets	56,624	7,623
Capital contribution	5,217,980	2,162,653
Repayment of bonds payable and leases/subscriptions	(1,424,225)	(1,537,319)
Cash received from leases receivable	86,945	89,244
Interest payment	49,115	(75,864)
<b>Net cash provided by (used in) capital and related financing activities</b>	<u>748,556</u>	<u>(6,689,801)</u>
<b>Cash flows from investing activities:</b>		
Interest received	5,584,946	1,309,451
Contributions to Joint Power Authority	(22,103,138)	(17,776,235)
<b>Net cash (used in) investing activities</b>	<u>(16,518,192)</u>	<u>(16,466,784)</u>
<b>Net Change in Cash and Cash Equivalents</b>	17,280,258	3,653,037
<b>Cash and cash equivalents:</b>		
Beginning of year	106,276,633	102,623,596
End of year	<u>\$ 123,556,891</u>	<u>\$ 106,276,633</u>
<b>Financial statement presentation:</b>		
Cash and cash equivalents	\$ 123,556,891	\$ 106,276,633
<b>Total cash and cash equivalents</b>	<u>\$ 123,556,891</u>	<u>\$ 106,276,633</u>
<b>Noncash investing activities:</b>		
Change in fair value of investments	<u>\$ (1,642,637)</u>	<u>\$ (3,956,272)</u>
<b>Noncash capital and related financing activities:</b>		
Lease/subscription acquisition	\$ (228,264)	\$ (252,773)
Loss on disposal	(772,426)	-
	<u>\$ (1,000,690)</u>	<u>\$ (252,773)</u>

The accompanying notes are an integral part of these financial statements.

# Las Virgenes Municipal Water District

## Statements of Cash Flows (Continued) For the Years Ended June 30, 2024 and 2023

	Primary Government	
	2024	2023
<b>Reconciliation of net operating income to net cash provided by operating activities:</b>		
Net operating income	\$ 23,331,019	\$ 23,303,571
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation and amortization	5,224,675	5,156,730
Changes in operating assets and liabilities		
(Increase) decrease in accounts and other receivables	2,437,904	1,253,923
(Increase) decrease in due from Joint Powers Authority	1,509,643	(1,071,522)
(Increase) decrease in inventories	(1,358,563)	(380,056)
(Increase) decrease in prepaid items	(417,496)	(417,163)
(Increase) decrease in deferred outflows or resources - pension	(393,993)	(5,012,534)
(Increase) decrease in deferred outflows or resources - OPEB	539,734	(3,182,757)
Increase (decrease) in accounts and contracts payable and accrued expenses	1,689,897	122,810
Increase (decrease) in compensated absences	(68,109)	(83,094)
Increase (decrease) in deposits and other	12,015	28,918
Increase (decrease) in net pension liability	2,390,985	13,978,104
Increase (decrease) in net OPEB liability	(1,142,044)	(3,308,314)
Increase (decrease) in deferred inflows or resources - pension	(256,839)	(9,025,873)
Increase (decrease) in deferred inflows or resources - OPEB	(1,541,421)	4,285,349
<b>Net cash provided by operating activities</b>	<b>\$ 31,957,407</b>	<b>\$ 25,648,092</b>

The accompanying notes are an integral part of these financial statements.

# *Las Virgenes Municipal Water District*

## **Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023**

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### **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 that 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 Water & Sanitation District (“TWSD”) 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 TWSD. 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.

# *Las Virgenes Municipal Water District*

## **Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023**

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### **Note 2 - Summary of Significant Accounting Policies (Continued)**

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

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 assets) 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 assets) that apply to future periods and that, therefore, are not recognized as a revenue until that time.

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.

The District also participates in the California Asset Management Program ("CAMP"). CAMP is a California Joint Powers Authority ("JPA") established in 1989 to provide California public agencies with professional investment services. The CAMP Pool is managed to maintain a dollar-weighted average portfolio of 60 days or less and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Pool invests in obligations of the United States Government and its agencies, high-quality, short-term debt obligations of U.S. companies and financial institutions. The Pool is a permitted investment for all local agencies under California Government Code Section 53601(p).

# *Las Virgenes Municipal Water District*

## **Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023**

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### **Note 2 - Summary of Significant Accounting Policies (Continued)**

#### ***Cash, Cash Equivalents, and Investments (Continued)***

The District also self-manages a portfolio of securities in accordance with the District's investment policy and California government code (Sections 16429.1, 53600 et seq., and 53638). The District's policy includes investing in obligations of the U.S. Government or any of its agencies and instrumentalities, certificates of deposit, and municipal bonds. Investments are subject to credit risk and also to market risk due to fluctuating interest rates. To minimize the impact of market risk, it is intended that all investments be held to maturity.

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 For the Years Ended June 30, 2024 and 2023

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### 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. Inventory is valued the using normal average cost method.

#### **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**

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

#### **Discretely Presented Component Unit - JPA**

<b>Recycle Water Plans</b>	Plant	10-100 Years
	Machinery and equipment	3-25 Years

# *Las Virgenes Municipal Water District*

## **Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023**

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### **Note 2 - Summary of Significant Accounting Policies (Continued)**

#### ***Capital Assets (Continued)***

Major outlays for capital assets are capitalized as projects, once constructed, and repairs and maintenance costs are expensed. Intangible right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the District is reasonably certain of being exercised—then the lease asset is amortized over the useful life of the underlying asset.

Intangible right-to-use subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying IT assets.

#### ***Capital Contributions***

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

#### ***Compensated Absences***

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

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

#### ***Long-Term Debt***

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

# *Las Virgenes Municipal Water District*

## **Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023**

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### **Note 2 - Summary of Significant Accounting Policies (Continued)**

#### ***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, 2024 and 2023.

#### ***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 Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

U.S. GAAP requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

For the Year Ended	June 30, 2024
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023
For the Year Ended	June 30, 2023
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

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.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 2 - Summary of Significant Accounting Policies (Continued)

#### **Other Postemployment Benefits (“OPEB”)**

For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined by an actuary. Investments are reported at fair value.

U.S. GAAP requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

For the Year Ended	June 30, 2024
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

For the Year Ended	June 30, 2023
Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

#### **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/amortization, 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 For the Years Ended June 30, 2024 and 2023**

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### **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, 2023, the District implemented the following accounting standard:

GASB Statement No. 96 – As of July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The implementation of this standard establishes a single model for accounting for SBITAs. The standard requires recognition of certain right to use assets and liabilities for SBITAs. As a result of implementing this standard, the District recognized a subscription liability and right-to-use subscription asset in the amount of \$1,288,782 as of July 1, 2022. As a result of these adjustments there was no effect on beginning net position. The additional disclosures required by this standard are included in Note 8 and Note 10.

# *Las Virgenes Municipal Water District*

## **Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023**

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### **Note 2 - Summary of Significant Accounting Policies (Continued)**

#### ***Accounting Changes (Continued)***

During the fiscal year ended June 30, 2024, the District implemented the following accounting standard:

GASB Statement No. 100 - As of July 1, 2023, the District adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement provides guidance on accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. The entity had no changes or error corrections in the year ended June 30, 2024, that would require disclosure under this Statement.

#### ***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 2022, GASB issued Statement No. 101, *Compensated Absences*. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This statement is effective for the District's fiscal year ending June 30, 2025.
- In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This statement is effective for the District's fiscal year ending June 30, 2025.
- In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement is effective for the District's fiscal year ending June 30, 2026.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 3 - Cash and Investments

As of June 30, 2024 and 2023, cash and investments are classified in the accompanying statements of net position as follows:

	2024			2023		
	Primary Government	Discretely Presented Component Unit - JPA	Total	Primary Government	Discretely Presented Component Unit - JPA	Total
Cash and cash equivalents	\$ 123,556,891	\$ 9,058,046	\$ 132,614,937	\$ 106,276,633	\$ 9,791,972	\$ 116,068,605
<b>Total Cash and Investments</b>	<b>\$ 123,556,891</b>	<b>\$ 9,058,046</b>	<b>\$ 132,614,937</b>	<b>\$ 106,276,633</b>	<b>\$ 9,791,972</b>	<b>\$ 116,068,605</b>

As of June 30, 2024 and 2023, cash and investments consisted of the following:

	2024			2023		
	Primary Government	Discretely Presented Component Unit - JPA	Total	Primary Government	Discretely Presented Component Unit - JPA	Total
<b>Deposits:</b>						
Demand deposits	\$ 2,069,190	\$ 151,696	\$ 2,220,886	\$ 1,389,597	\$ 127,998	\$ 1,517,595
Petty cash	700	-	700	1,400	-	1,400
<b>Total Deposits</b>	<b>2,069,890</b>	<b>151,696</b>	<b>2,221,586</b>	<b>1,390,997</b>	<b>127,998</b>	<b>1,518,995</b>
<b>Investments:</b>						
US Treasuries	5,097,483	373,680	5,471,163	-	-	-
Municipal bonds	13,351,286	978,798	14,330,084	21,072,918	-	21,072,918
US Government sponsored agency securities	55,610,620	4,076,900	59,687,520	46,107,531	7,062,710	53,170,241
Certificates of deposit	10,267,159	752,697	11,019,856	9,464,841	-	9,464,841
California Asset Management Program	30,481,589	2,234,640	32,716,229	23,060,718	2,124,160	25,184,878
California Local Agency Investment Fund	6,593,263	483,360	7,076,623	5,179,628	477,104	5,656,732
Money market mutual funds	85,601	6,275	91,876	-	-	-
<b>Total Investments</b>	<b>121,487,001</b>	<b>8,906,350</b>	<b>130,393,351</b>	<b>104,885,636</b>	<b>9,663,974</b>	<b>114,549,610</b>
<b>Total Cash and Investments</b>	<b>\$ 123,556,891</b>	<b>\$ 9,058,046</b>	<b>\$ 132,614,937</b>	<b>\$ 106,276,633</b>	<b>\$ 9,791,972</b>	<b>\$ 116,068,605</b>

### 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 valued using a matrix pricing model 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

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.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 3 - Cash and Investments (Continued)

As of June 30, 2024 and 2023, 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, 2024 and 2023:

	2024			2023		
	Significant Other Observable Input (Level 2)	Uncategorized	Total	Significant Other Observable Input (Level 2)	Uncategorized	Total
US Treasuries	\$ 5,471,163	\$ -	\$ 5,471,163	\$ -	\$ -	\$ -
Municipal bonds	14,330,084	-	14,330,084	21,072,918	-	21,072,918
US Government sponsored agency securities	59,687,520	-	59,687,520	53,170,241	-	53,170,241
Certificates of deposit	11,019,856	-	11,019,856	9,464,841	-	9,464,841
California Asset Management Program	-	32,716,229	32,716,229	-	25,184,878	25,184,878
California Local Agency Investment Fund	-	7,076,623	7,076,623	-	5,656,732	5,656,732
Money market mutual funds	-	91,876	91,876	-	-	-
<b>Total Investments</b>	<b>\$ 90,508,623</b>	<b>\$ 39,884,728</b>	<b>\$ 130,393,351</b>	<b>\$ 83,708,000</b>	<b>\$ 30,841,610</b>	<b>\$ 114,549,610</b>

### Demand Deposits

Demand deposits are held in pool by the District. The carrying amounts of cash deposits were \$2,069,190 and \$1,389,597 at June 30, 2024 and 2023, respectively. Bank balances at June 30, 2024 and 2023 were \$4,239,836 and \$2,295,216 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.

### Investment Pools

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

# *Las Virgenes Municipal Water District*

## **Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023**

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### **Note 3 - Cash and Investments (Continued)**

These investments include the following:

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

JPA's investment in LAIF was pooled with the District. As of June 30, 2024, and 2023, the District had \$7,076,623 and \$5,656,732 respectively, invested in LAIF, which had invested 1.40% and 1.46% 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.

The District is also a voluntary participant in CAMP, a Joint Powers Authority established in 1989 to provide California public agencies with professional investment services. The CAMP pool is a permitted investment for all local agencies under California Government Code Section 53601(p). CAMP is directed by a Board of Trustees, which is made up of experienced local government finance directors and treasurers. There are no withdrawal limitations or restrictions.

### ***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.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 3 - Cash and Investments (Continued)

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.

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Maximum Investment in One Issuer
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 (CAMP)	None	25%	None
California Local Agency Investment Fund (LAIF)	None	None	\$75,000,000
Bonds issue by local agencies or states	5 years	None	None
Certificates of deposit (negotiable/non-negotiable/placement)	5 years	25%	\$250,000
Money market mutual funds	None	20%	10%

### 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, 2024 and 2023.

Investment Type	2024					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	
US Treasuries	\$ 3,442,013	\$ -	\$ -	\$ 443,280	\$ 1,585,870	\$ 5,471,163
Municipal bonds	3,395,382	1,385,892	5,182,615	1,383,335	2,982,860	14,330,084
US Government sponsored agency securities	11,814,160	14,716,320	10,435,230	8,793,450	13,928,360	59,687,520
Certificates of deposit	2,403,810	2,346,088	1,859,484	1,946,216	2,464,258	11,019,856
California Asset Management Program	32,716,229	-	-	-	-	32,716,229
California Local Agency Investment Fund (LAIF)	7,076,623	-	-	-	-	7,076,623
Money market mutual funds	91,876	-	-	-	-	91,876
	<u>\$ 60,940,093</u>	<u>\$ 18,448,300</u>	<u>\$ 17,477,329</u>	<u>\$ 12,566,281</u>	<u>\$ 20,961,348</u>	<u>\$ 130,393,351</u>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 3 - Cash and Investments (Continued)

Investment Type	2023					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	
Municipal bonds	\$ 8,604,741	\$ 4,216,077	\$ 1,324,895	\$ 4,152,530	\$ 2,774,675	\$ 21,072,918
US Government sponsored agency securities	12,323,375	9,641,420	14,171,296	7,243,750	9,790,400	53,170,241
Certificates of deposit	1,930,611	2,563,179	1,762,944	1,307,536	1,900,571	9,464,841
California Asset Management Program	25,184,878	-	-	-	-	25,184,878
California Local Agency Investment Fund (LAIF)	5,656,732	-	-	-	-	5,656,732
	<u>\$ 53,700,337</u>	<u>\$ 16,420,676</u>	<u>\$ 17,259,135</u>	<u>\$ 12,703,816</u>	<u>\$ 14,465,646</u>	<u>\$ 114,549,610</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, 2024 and 2023.

Investment Type	2024				
	Total as of	Minimum Legal Requirement	AAA	AA+/-	Unrated
	June 30, 2024				
US Treasury	\$ 5,471,163	None	\$ 443,280	\$ 5,027,883	\$ -
Municipal bonds	14,330,084	AA-	3,181,258	11,148,826	-
US Government sponsored agency securities	59,687,520	None	59,687,520	-	-
Certificates of deposit	11,019,856	None	-	-	11,019,856
California Asset Management Program	32,716,229	None	32,716,229	-	-
California Local Agency Investment Fund (LAIF)	7,076,623	None	-	-	7,076,623
Money market mutual funds	91,876	None	-	-	91,876
	<u>\$ 130,393,351</u>		<u>\$ 96,028,287</u>	<u>\$ 16,176,709</u>	<u>\$ 18,188,355</u>

Investment Type	2023				
	Total as of	Minimum Legal Requirement	AAA	AA+/-	Unrated
	June 30, 2023				
Municipal bonds	\$ 21,072,918	AA-	\$ 8,513,834	\$ 12,559,084	\$ -
US Government sponsored agency securities	53,170,241	None	53,170,241	-	-
Certificates of deposit	9,464,841	None	-	-	9,464,841
California Asset Management Program	25,184,878	None	25,184,878	-	-
California Local Agency Investment Fund (LAIF)	5,656,732	None	-	-	5,656,732
	<u>\$ 114,549,610</u>		<u>\$ 86,868,953</u>	<u>\$ 12,559,084</u>	<u>\$ 15,121,573</u>

# *Las Virgenes Municipal Water District*

## **Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023**

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### **Note 3 - Cash and Investments (Continued)**

#### ***Concentration of Credit***

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single investment. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Further, the District's policy allows no more than 50% of the total investment portfolio to be invested in a single security issuer or with a single financial institution, with the exception of U.S. Treasury securities and authorized pools. As of June 30, 2024 and 2023, the District had no investments exceed this limit.

#### ***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. 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 deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2024, the District's deposits with financial institutions are interest bearing, and have a limited insurance coverage with the federal deposit insurance corporation up to \$250,000. Any amounts in excess of \$250,000 per institution are collateralized by the bank with pledged securities.

### **Note 4 - Accounts Receivable**

Accounts receivable primarily consist of sales and services fees as well as the District's allocation of property taxes collected but not remitted by Los Angeles County. As of June 30, 2024 and 2023, sales and services receivable, net of allowance for uncollectible accounts, were in the amount of \$8,582,456 and \$7,263,914 for the District and \$1,367,751 and \$2,242,069 for the JPA, respectively. As of June 30, 2024 and 2023, allowance for uncollectible accounts were in the amount of \$111,968 and \$151,200 for the District. The JPA does not have any allowance for uncollectible accounts as of June 30, 2024 and 2023.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 5 - Inventories

Inventories consisted of the following as of June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
<b><u>Primary Government</u></b>		
Material and supplies	\$ 1,103,898	\$ 1,039,849
Water in storage	9,672,708	8,378,194
<b>Total</b>	<u>\$ 10,776,606</u>	<u>\$ 9,418,043</u>

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:

	<u>2024</u>	<u>2023</u>
Beginning of year	\$ 68,088,841	\$ 68,941,953
Contributions	22,103,138	17,776,234
Share in income (loss):		
Sanitation expenses	(15,435,711)	(14,451,949)
Depreciation expense	(4,089,993)	(4,177,397)
End of year	<u>\$ 70,666,275</u>	<u>\$ 68,088,841</u>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### 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:

	<u>2024</u>	<u>2023</u>
Primary government's net investment in JPA's capital assets	\$ 69,863,672	\$ 67,093,748
Capitalized interest, net	802,603	995,093
Investment in JPA	<u>\$ 70,666,275</u>	<u>\$ 68,088,841</u>

Condensed financial statement of the JPA as of and for the year ended June 30, 2024 and 2023 including the participants' approximate percentage shares as follows:

	<u>2024</u>	<u>2023</u>
Beginning of year	\$ 6,373,433	\$ 5,301,911
Additions	5,522,704	9,169,368
(Deletions)	<u>(7,032,347)</u>	<u>(8,097,846)</u>
End of year	<u>\$ 4,863,790</u>	<u>\$ 6,373,433</u>

The amount due from the JPA at June 30, 2024 and 2023 consisted of the following:

	<u>2024</u>			<u>2023</u>		
	<u>Amount</u>	<u>Las Virgenes Municipal Water District</u>	<u>Triunfo Sanitation District</u>	<u>Amount</u>	<u>Las Virgenes Municipal Water District</u>	<u>Triunfo Sanitation District</u>
Total assets	\$ 116,742,266	67%	33%	\$ 112,809,334	67%	33%
Total liabilities	10,931,239	67%	33%	12,476,236	67%	33%
Total equity	105,811,027	70%	30%	100,333,098	70%	30%
Billings to participants	21,175,232	67%	33%	19,951,744	67%	33%
Depreciation	5,579,368	70%	30%	5,703,196	70%	30%
Capital contributions	11,057,297	71%	29%	4,902,783	71%	29%

### Note 7 - Lease Receivable

On July 1, 2020, the District entered into several leases from 64 to 209-months as Lessor. As of June 30, 2024 and 2023, the value of the lease receivable is \$1,193,185 and \$1,286,390, respectively. The leases have receipts that range from \$3,120 to \$35,473 and interest rates ranging from 0.3870 to 0.8060%. The value of the deferred inflow of resources as of June 30, 2024 and 2023 is \$1,160,430 and \$1,259,550, respectively.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 8 - Capital Assets

#### Primary Government

A summary of changes in capital assets for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions	Reclassification	Balance June 30, 2024
<b>Capital assets, not depreciated</b>					
Land and land rights:					
Water plant	\$ 6,804,123	\$ -	\$ -	\$ -	\$ 6,804,123
Sanitation plant	111,235	-	-	-	111,235
Construction in progress	11,988,710	3,229,289	(772,426)	(4,335,807)	10,109,766
<b>Total capital assets, not depreciated</b>	<u>18,904,068</u>	<u>3,229,289</u>	<u>(772,426)</u>	<u>(4,335,807)</u>	<u>17,025,124</u>
<b>Capital assets, being depreciated/amortized</b>					
Water plant:					
Source of supply	45,642,927	-	-	82,360	45,725,287
Plant	131,330,669	-	-	3,500,266	134,830,935
Structure	33,079,155	-	-	79,595	33,158,750
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	12,789,146	-	(272,689)	673,586	13,190,043
Intangible right-to-use-assets	2,024,112	236,858	(1,307,305)	-	953,665
<b>Total capital assets, being depreciated/     amortized</b>	<u>254,450,875</u>	<u>236,858</u>	<u>(1,579,994)</u>	<u>4,335,807</u>	<u>257,443,546</u>
<b>Less accumulated depreciation/amortization</b>					
Water plant:					
Source of supply	(16,024,940)	(1,023,807)	-	-	(17,048,747)
Plant	(65,260,615)	(1,918,025)	-	-	(67,178,640)
Structure	(20,244,977)	(685,931)	-	-	(20,930,908)
Sanitation plant:					
Plant	(4,568,787)	(72,854)	-	-	(4,641,641)
Machinery and equipment	(17,318)	-	-	-	(17,318)
General utility plant:					
Building and improvements	(15,264,135)	(480,067)	-	-	(15,744,202)
Machinery and equipment	(11,029,356)	(449,758)	272,689	-	(11,206,425)
Intangible right-to-use-assets	(1,246,480)	(594,233)	1,307,305	-	(533,408)
<b>Total accumulated depreciation/amortization</b>	<u>(133,656,608)</u>	<u>(5,224,675)</u>	<u>1,579,994</u>	<u>-</u>	<u>(137,301,289)</u>
<b>Total capital assets, being depreciated     amortized, net</b>	<u>120,794,267</u>	<u>(4,987,817)</u>	<u>-</u>	<u>4,335,807</u>	<u>120,142,257</u>
<b>Total capital assets, net</b>	<u>\$ 139,698,335</u>	<u>\$ (1,758,528)</u>	<u>\$ (772,426)</u>	<u>\$ -</u>	<u>\$ 137,167,381</u>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 8 - Capital Assets (Continued)

#### Primary Government (Continued)

A summary of changes in capital assets for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Deletions	Reclassification	Balance June 30, 2023
<b>Capital assets, not depreciated</b>					
Land and land rights:					
Water plant	\$ 6,804,123	\$ -	\$ -	\$ -	\$ 6,804,123
Sanitation plant	111,235	-	-	-	111,235
Construction in progress	20,242,042	7,325,931	-	(15,579,263)	11,988,710
<b>Total capital assets, not depreciated</b>	<b>27,157,400</b>	<b>7,325,931</b>	<b>-</b>	<b>(15,579,263)</b>	<b>18,904,068</b>
<b>Capital assets, being depreciated/amortized</b>					
Water plant:					
Source of supply	43,114,241	-	-	2,528,686	45,642,927
Plant	130,519,437	-	(4,868)	816,100	131,330,669
Structure	21,537,571	-	-	11,541,584	33,079,155
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	12,152,655	-	(56,402)	692,893	12,789,146
Intangible right-to-use-assets	1,798,315	253,184	(27,387)	-	2,024,112
<b>Total capital assets, being depreciated/     amortized</b>	<b>238,707,085</b>	<b>253,184</b>	<b>(88,657)</b>	<b>15,579,263</b>	<b>254,450,875</b>
<b>Less accumulated depreciation/amortization</b>					
Water plant:					
Source of supply	(15,003,514)	(1,021,426)	-	-	(16,024,940)
Plant	(63,402,801)	(1,857,814)	-	-	(65,260,615)
Structure	(19,630,980)	(613,997)	-	-	(20,244,977)
Sanitation plant:					
Plant	(4,465,511)	(103,276)	-	-	(4,568,787)
Machinery and equipment	(17,318)	-	-	-	(17,318)
General utility plant:					
Building and improvements	(14,783,152)	(480,983)	-	-	(15,264,135)
Machinery and equipment	(10,681,446)	(418,976)	71,066	-	(11,029,356)
Intangible right-to-use-assets	(613,609)	(660,258)	27,387	-	(1,246,480)
<b>Total accumulated depreciation/amortization</b>	<b>(128,598,331)</b>	<b>(5,156,730)</b>	<b>98,453</b>	<b>-</b>	<b>(133,656,608)</b>
<b>Total capital assets, being depreciated     amortized, net</b>	<b>110,108,754</b>	<b>(4,903,546)</b>	<b>9,796</b>	<b>15,579,263</b>	<b>120,794,267</b>
<b>Total capital assets, net</b>	<b>\$ 137,266,154</b>	<b>\$ 2,422,385</b>	<b>\$ 9,796</b>	<b>\$ -</b>	<b>\$ 139,698,335</b>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 8 - Capital Assets (Continued)

#### Discretely Presented Component Unit - JPA

A summary of changes in capital assets for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions	Reclassification	Balance June 30, 2024
<b>Capital assets, not depreciated</b>					
Land and land rights	\$ 14,368,150	\$ -	\$ -	\$ -	\$ 14,368,150
Construction in progress	15,151,554	11,057,297	-	(5,042,630)	21,166,221
<b>Total capital assets, not depreciated</b>	<u>29,519,704</u>	<u>11,057,297</u>	<u>-</u>	<u>(5,042,630)</u>	<u>35,534,371</u>
<b>Capital assets, being depreciated</b>					
Sewer and treatment plant	131,176,425	-	-	3,288,614	134,465,039
Compost plant and farm	83,689,683	-	-	1,754,016	85,443,699
Recycled water system	36,005,381	-	-	-	36,005,381
Advanced water system	4,420,623	-	-	-	4,420,623
<b>Total capital assets, being depreciated</b>	<u>255,292,112</u>	<u>-</u>	<u>-</u>	<u>5,042,630</u>	<u>260,334,742</u>
<b>Less accumulated depreciation</b>					
Sewer and treatment plant	(99,877,807)	(3,297,738)	-	-	(103,175,545)
Compost plant and farm	(58,480,471)	(1,781,211)	-	-	(60,261,682)
Recycled water system	(25,863,082)	(412,007)	-	-	(26,275,089)
Advanced water system	(257,358)	(88,412)	-	-	(345,770)
<b>Total accumulated depreciation</b>	<u>(184,478,718)</u>	<u>(5,579,368)</u>	<u>-</u>	<u>-</u>	<u>(190,058,086)</u>
<b>Total capital assets, being depreciated, net</b>	<u>70,813,394</u>	<u>(5,579,368)</u>	<u>-</u>	<u>5,042,630</u>	<u>70,276,656</u>
<b>Total capital assets, net</b>	<u>\$ 100,333,098</u>	<u>\$ 5,477,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,811,027</u>

A summary of changes in capital assets for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Deletions	Reclassification	Balance June 30, 2023
<b>Capital assets, not depreciated</b>					
Land and land rights	\$ 14,368,150	\$ -	\$ -	\$ -	\$ 14,368,150
Construction in progress	11,020,442	4,902,783	-	(771,671)	15,151,554
<b>Total capital assets, not depreciated</b>	<u>25,388,592</u>	<u>4,902,783</u>	<u>-</u>	<u>(771,671)</u>	<u>29,519,704</u>
<b>Capital assets, being depreciated</b>					
Sewer and treatment plant	130,696,258	-	-	480,167	131,176,425
Compost plant and farm	83,891,943	-	-	(202,260)	83,689,683
Recycled water system	35,511,617	-	-	493,764	36,005,381
Advanced water system	4,420,623	-	-	-	4,420,623
<b>Total capital assets, being depreciated</b>	<u>254,520,441</u>	<u>-</u>	<u>-</u>	<u>771,671</u>	<u>255,292,112</u>
<b>Less accumulated depreciation</b>					
Sewer and treatment plant	(96,834,778)	(3,043,029)	-	-	(99,877,807)
Compost plant and farm	(56,827,414)	(1,653,057)	-	-	(58,480,471)
Recycled water system	(24,944,384)	(918,698)	-	-	(25,863,082)
Advanced water system	(168,946)	(88,412)	-	-	(257,358)
<b>Total accumulated depreciation</b>	<u>(178,775,522)</u>	<u>(5,703,196)</u>	<u>-</u>	<u>-</u>	<u>(184,478,718)</u>
<b>Total capital assets, being depreciated, net</b>	<u>75,744,919</u>	<u>(5,703,196)</u>	<u>-</u>	<u>771,671</u>	<u>70,813,394</u>
<b>Total capital assets, net</b>	<u>\$ 101,133,511</u>	<u>\$ (800,413)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,333,098</u>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 9 - Compensated Absences

A summary of changes in compensated absences for the year ended June 30, 2024 is as follows:

Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Due Within One Year	Due in More than One Year
\$ 2,166,469	\$ 407,918	\$ (476,027)	\$ 2,098,360	\$ 523,630	\$ 1,574,730

A summary of changes in compensated absences for the year ended June 30, 2023 is as follows:

Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year	Due in More than One Year
\$ 2,249,563	\$ 531,563	\$ (614,657)	\$ 2,166,469	\$ 676,123	\$ 1,490,346

### Note 10 - Long-Term Liabilities

A summary of changes in long-term debt for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Due Within One Year	Due in More than One Year
Direct borrowing:						
2020 Installment purchase agreement	\$ 7,370,000	\$ -	\$ (995,000)	\$ 6,375,000	\$ 1,010,000	\$ 5,365,000
Lease liability	47,004	3,790	(29,894)	20,900	15,489	5,411
Subscription liability	504,137	222,878	(397,735)	329,280	194,875	134,405
<b>Total Long-Term Debt</b>	<b>\$ 7,921,141</b>	<b>\$ 226,668</b>	<b>\$ (1,422,629)</b>	<b>\$ 6,725,180</b>	<b>\$ 1,220,364</b>	<b>\$ 5,504,816</b>

A summary of changes in long-term debt for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year	Due in More than One Year
Direct borrowing:						
2020 Installment purchase agreement	\$ 8,345,000	\$ -	\$ (975,000)	\$ 7,370,000	\$ 995,000	\$ 6,375,000
Lease liability	45,248	29,522	(27,766)	47,004	28,386	18,618
Subscription liability	815,439	223,251	(534,553)	504,137	319,518	184,619
<b>Total Long-Term Debt</b>	<b>\$ 9,205,687</b>	<b>\$ 252,773</b>	<b>\$ (1,537,319)</b>	<b>\$ 7,921,141</b>	<b>\$ 1,342,904</b>	<b>\$ 6,578,237</b>

### 2020 Installment Purchase Agreement

The District entered into an installment purchase agreement as of June 1, 2020 with the Key Government Finance, Inc. totaling \$10,100,000. 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 For the Years Ended June 30, 2024 and 2023

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### Note 10 - Long-Term Liabilities (Continued)

#### 2020 Installment Purchase Agreement (Continued)

The annual debt service requirements at June 30, 2024 are as follows:

<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 1,010,000	\$ 114,465	\$ 1,124,465
2026	1,030,000	94,575	1,124,575
2027	1,050,000	74,295	1,124,295
2028	1,075,000	53,576	1,128,576
2029	1,095,000	32,419	1,127,419
2030	1,115,000	10,871	1,125,871
<b>Total</b>	<b>\$ 6,375,000</b>	<b>\$ 380,201</b>	<b>\$ 6,755,201</b>

#### Lease Liability

The District has entered several leases ranging from 48 to 60-months. An initial lease liability was recorded in the amount of \$101,935. As of June 30, 2024, the value of the lease liability is \$20,900. The District is required to make payments ranging from \$4,236 to \$13,421. The leases have interest rates ranging from 0.5420% to 0.6000%. The value of the right to use asset as of June 30, 2024 is \$77,238 with accumulated amortization of \$57,611.

The annual debt service requirements as of June 30, 2024 are as follows:

<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 15,489	\$ 88	\$ 15,577
2026	5,411	11	5,422
<b>Total</b>	<b>\$ 20,900</b>	<b>\$ 99</b>	<b>\$ 20,999</b>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 10 - Long-Term Liabilities (Continued)

#### **Subscription Liability**

The District has entered into several subscriptions ranging from 30 to 60 months. An initial subscription liability was recorded in the amount of \$1,288,782. As of June 30, 2024, the value of the subscription liability is \$329,280. The District is required to make payments ranging from \$6,000 to \$101,041. The subscriptions have interest rates ranging from 0.3080% to 3.7640%. The value of the right to use asset as of June 30, 2024 is \$876,427 with accumulated amortization of \$475,797.

The annual debt service requirements as of June 30, 2024 are as follows:

<b>Year Ending</b>			
<b>June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 194,875	\$ 7,653	\$ 202,528
2026	105,346	3,463	108,809
2027	29,059	576	29,635
<b>Total</b>	<b>\$ 329,280</b>	<b>\$ 11,692</b>	<b>\$ 340,972</b>

### Note 11 - Pension Plan - Defined Benefit Plan

#### **General Information about the Pension Plan**

##### *Plan Description*

The Plan is an agent multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). 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 Plan's June 30, 2022 Annual Actuarial Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the actuarial valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website.

##### *Benefits Provided*

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 11 - Pension Plan - Defined Benefit Plan (Continued)

#### General Information about the Pension Plan (Continued)

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at June 30, 2024 are summarized as follows:

	<b>Miscellaneous</b>	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 67	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employer contribution rates	10.98%	7.00%

#### Employees Covered

As of June 30, 2022 and 2021 (valuation dates), the following employees were covered by the benefit terms:

	<b>2022</b>	<b>2021</b>
Inactive employees or beneficiaries currently receiving benefits	173	170
Inactive employees entitled to but not yet receiving benefits	74	73
Active	115	111
<b>Total</b>	<b>362</b>	<b>354</b>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 11 - Pension Plan - Defined Benefit Plan (Continued)

#### Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are 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. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended June 30, 2024 and 2023 were \$3,132,552 and \$3,394,789, respectively.

#### Net Pension Liability

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2023, using an annual actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

#### Actuarial Methods and Assumptions Used to Determine Total Pension Liability

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Actuarial Cost Method
Asset Valuation Method	Fair Value of Assets
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table <sup>(1)</sup>	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection

<sup>(1)</sup> The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 11 - Pension Plan - Defined Benefit Plan (Continued)

#### **Long-term Expected Rate of Return**

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. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

The expected real rates of return by asset class are as follows:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return<sup>1,2</sup></b>
Global equity - cap-weighted	30.00%	4.54%
Global equity - non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021 Asset Liability Management study.

# *Las Virgenes Municipal Water District*

## **Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023**

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### **Note 11 - Pension Plan - Defined Benefit Plan (Continued)**

#### ***Change of Assumptions***

There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date (June 30, 2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017 through June 30, 2021, 7.65% for measurement dates June 30, 2015 through June 30, 2016, and 7.50% for measurement date June 30, 2014.

#### ***Discount Rate***

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### ***Subsequent Events***

There were no subsequent events that would materially affect the results presented in this disclosure.

#### ***Pension Plan Fiduciary Net Position***

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov). The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 11 - 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, 2022 to June 30, 2023.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)=(a)-(b)
Balance at June 30, 2022 (Valuation Date)	\$ 116,873,253	\$ 93,983,839	\$ 22,889,414
Changes Recognized for the Measurement Period:			
Service cost	2,170,113	-	2,170,113
Interest on the total pension liability	8,062,847	-	8,062,847
Changes of benefit terms	114,822	-	114,822
Difference between expected and actual experience	2,139,641	-	2,139,641
Contributions from the employer	-	3,394,789	(3,394,789)
Contributions from employees	-	909,902	(909,902)
Net investment income, net of administrative expense	-	5,860,858	(5,860,858)
Benefit payments, including refunds of employee contributions	(6,719,837)	(6,719,837)	-
Administrative expense	-	(69,111)	69,111
Net Changes during July 1, 2022 to June 30, 2023	5,767,586	3,376,601	2,390,985
<b>Balance at June 30, 2023 (Measurement Date)</b>	<b>\$ 122,640,839</b>	<b>\$ 97,360,440</b>	<b>\$ 25,280,399</b>

The following table shows the changes in net pension liability recognized over the measurement period of July 1, 2021 to June 30, 2022.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)=(a)-(b)
Balance at June 30, 2021 (Valuation Date)	\$ 112,606,575	\$ 103,695,265	\$ 8,911,310
Changes Recognized for the Measurement Period:			
Service cost	2,090,119	-	2,090,119
Interest on the total pension liability	7,665,701	-	7,665,701
Difference between expected and actual experience	(821,886)	-	(821,886)
Contributions from the employer	-	3,121,268	(3,121,268)
Contributions from employees	-	861,955	(861,955)
Net investment income, net of administrative expense	-	(7,760,816)	7,760,816
Benefit payments, including refunds of employee contributions	(5,869,237)	(5,869,237)	-
Administrative expense	-	(64,596)	64,596
Other miscellaneous income	-	-	-
Net Changes during July 1, 2021 to June 30, 2022	4,266,678	(9,711,426)	13,978,104
<b>Balance at June 30, 2022 (Measurement Date)</b>	<b>\$ 116,873,253</b>	<b>\$ 93,983,839</b>	<b>\$ 22,889,414</b>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 11 - Pension Plan - Defined Benefit Plan (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 6.90 percent for the 2023 and 2022 Plan's Net Pension Liability, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	<b>Discount Rate - 1%</b>	<b>Current Discount</b>	<b>Discount Rate + 1%</b>
	<b>(5.9%)</b>	<b>Rate (6.9%)</b>	<b>(7.9%)</b>
2023 Plan's Net Pension Liability/(Asset)	<u>\$ 40,502,588</u>	<u>\$ 25,280,399</u>	<u>\$ 12,607,559</u>
2022 Plan's Net Pension Liability/(Asset)	<u>\$ 37,459,222</u>	<u>\$ 22,889,414</u>	<u>\$ 10,740,828</u>

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# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 11 - Pension Plan - Defined Benefit Plan (Continued)

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

As of the start of the measurement period (July 1, 2022), the District's net pension liability was \$22,889,414. For the measurement periods ending June 30, 2023 and 2022 (the measurement date), the District incurred a pension expense of \$4,872,707 and \$3,334,484.

As of June 30, 2024 and 2023, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

	2024		2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 1,528,315	\$ (308,208)	\$ 176,142	\$ (565,047)
Changes of Assumptions	450,743	-	826,362	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	4,387,234	-	4,707,558	-
Pension Contributions Subsequent to Measurement Date	3,132,552	-	3,394,789	-
<b>Total</b>	<b>\$ 9,498,844</b>	<b>\$ (308,208)</b>	<b>\$ 9,104,851</b>	<b>\$ (565,047)</b>

These amounts above are net of outflows and inflows recognized in the 2022-23 measurement period expense. Contributions subsequent to the measurement date of \$3,132,552 and \$3,394,789 in during the years ended June 30, 2024 and 2023, respectively, reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

2024	
Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	\$ 1,510,293
2026	1,058,528
2027	3,382,000
2028	107,263
2029	-
<b>Total</b>	<b>\$ 6,058,084</b>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 11 - Pension Plan - Defined Benefit Plan (Continued)

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

	2023
Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 1,044,294
2025	791,706
2026	339,940
2027	2,969,075
2028	-
<b>Total</b>	<b>\$ 5,145,015</b>

### Note 12 - Other Postemployment Benefits

#### *General Information about the OPEB Plan*

##### *Plan Description*

The District contributes to an agent 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 2024 and 2023 was \$1,121,833 and \$1,089,158 respectively.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 12 - Other Postemployment Benefits (Continued)

#### General Information about the OPEB Plan (Continued)

##### Eligibility

Employees of the District are eligible for retiree health benefits if they retire from the District and commence pension benefits under PERS (typically on or after age 50 with at least five years of PERS eligible service). Membership in the plan consisted of the following at June 30, 2023 and 2022, the dates of the latest actuarial valuations, respectively.

	<u>2023</u>	<u>2022</u>
Active employees	116	116
Retired employees and beneficiaries	104	104
<b>Total</b>	<u>220</u>	<u>220</u>

##### Actuarial Assumptions

The net OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

#### Net OPEB Liability

##### Actuarial Assumptions:

Actuarial cost method	Entry Age, Level Percent of Pay
Discount Rate	5.50%
Inflation	2.75% - Per annum
Salary Increases	3.00%
Investment Rate of Return	Preretirement Mortality Rates from CalPERS Experience Study (2000-2019).
Mortality Rate	Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (2000-2019). 6.00 percent for 2023, 5.50 percent for 2024, 5.25 percent for 2025-2029, 5.00 percent for 2030-2039, 4.75 percent for 2040-2049, 4.50 percent for 2050-2069, and 4.00 percent for 2070 and later years; Medicare ages: 4.50 percent for 2023-2069 and 4.00 percent for 2070 and later years.
Healthcare Trend Rate	

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2021 to June 30, 2022.

##### Change in Assumptions

Effective with the June 30 2022 valuation date, the accounting discount rate was reduced from 6.00% to 5.50% and the inflation rate was reduced from 3.00% to 2.75%.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 12 - Other Postemployment Benefits (Continued)

#### Net OPEB Liability (Continued)

##### Discount Rate

The discount rate used to measure the net OPEB liability was 5.50%. 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 3. The rate reflects the CERBT published median interest rate for strategy 3 of 5.00% 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, 2023:

<u>Asset Class</u>	<u>Percentage of Portfolio</u>	<u>Real Return</u>
Global ex-U.S. Equity	23%	4.8%
U.S. Fixed	51%	1.8%
Treasury Inflation Protected Securities (TIPS)	9%	1.6%
Real Estate	14%	3.7%
Commodities	3%	1.9%
	<u>100%</u>	

Measurement date June 30, 2022:

<u>Asset Class</u>	<u>Percentage of Portfolio</u>	<u>Real Return</u>
Global ex-U.S. Equity	22%	5.3%
U.S. Fixed	49%	1.8%
Treasury Inflation Protected Securities (TIPS)	16%	1.7%
Real Estate	8%	3.0%
Commodities	5%	1.9%
	<u>100%</u>	

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 12 - Other Postemployment Benefits (Continued)

#### Change in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c)=(a)-(b)
Balance at June 30, 2022 (Measurement Date)	\$ 21,302,475	\$ 13,359,161	\$ 7,943,314
Changes recognized for the measurement period:			
Service cost	437,388	-	437,388
Interest on the total OPEB liability	1,163,187	-	1,163,187
Changes of benefit terms	-	-	-
Difference between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions from the employer	-	2,483,143	(2,483,143)
Contributions from employees	-	263,416	(263,416)
Benefit payments, including refunds of employee contributions	(1,198,059)	(1,198,059)	-
Administrative expense	-	(3,940)	3,940
Net changes during July 1, 2022 to June 30, 2023	402,516	1,544,560	(1,142,044)
<b>Balance at June 30, 2023 (Measurement Date)</b>	<b>\$ 21,704,991</b>	<b>\$ 14,903,721</b>	<b>\$ 6,801,270</b>

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

The following presents the net OPEB liability of the District at measurement date June 30, 2023, as well as what the District's net OPEB liability would be if it were calculated using a discount rate 1-percentage point lower (4.50%) or 1-percentage point higher (6.50%) than the current discount rate:

	Discount Rate - 1% (4.50%)	Current Discount Rate (5.50%)	Discount Rate + 1% (6.50%)
Net OPEB Liability	\$ 9,134,895	\$ 6,801,270	\$ 4,819,951

The following presents the net OPEB liability of the District at measurement date June 30, 2023, 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:

	Healthcare Trend - 1% Decrease	Current Healthcare Cost Trend Rates	Healthcare Trend + 1% Increase
Net OPEB Liability	\$ 4,443,756	\$ 6,801,270	\$ 9,628,711

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 12 - Other Postemployment Benefits (Continued)

#### Change in the Net OPEB Liability (Continued)

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(c)=(a)-(b)
Balance at June 30, 2021 (Valuation Date)	\$ 24,584,584	\$ 13,332,956	\$ 11,251,628
Changes recognized for the measurement period:			
Service cost	369,911	-	369,911
Interest on the total OPEB liability	1,460,484	-	1,460,484
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(6,570,430)	-	(6,570,430)
Changes of assumptions	2,702,224	-	2,702,224
Contributions from the employer	-	2,845,102	(2,845,102)
Contributions from employees	-	(1,571,067)	1,571,067
Benefit payments, including refunds of employee contributions	(1,244,298)	(1,244,298)	-
Administrative expense	-	(3,532)	3,532
Administrative expense	-	-	-
Net changes during July 1, 2021 to June 30, 2022	(3,282,109)	26,205	(3,308,314)
<b>Balance at June 30, 2022 (Measurement Date)</b>	<b>\$ 21,302,475</b>	<b>\$ 13,359,161</b>	<b>\$ 7,943,314</b>

The following presents the net OPEB liability of the District at measurement date June 30, 2022, 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:

	Discount Rate - 1% (5.00%)	Current Discount Rate (6.00%)	Discount Rate + 1% (7.00%)
Net OPEB Liability	\$ 10,271,200	\$ 7,943,314	\$ 5,968,647

The following presents the net OPEB liability of the District at measurement date June 30, 2022, 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:

	Healthcare Trend - 1% Decrease	Healthcare Cost Cost Trend Rates	Healthcare Trend + 1% Increase
Net OPEB Liability	\$ 5,777,536	\$ 7,943,314	\$ 10,534,696

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 12 - Other Postemployment Benefits (Continued)

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

For the years ended June 30, 2024 and 2023, the District recognized OPEB expense of \$241,445 and \$265,641, respectively, for the District Plan. At June 30, 2024 and 2023 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2024		2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 2,390,670	\$ -	\$ 2,488,637	\$ -
Changes of assumptions	1,912,705	(574,295)	2,468,827	(847,770)
Differences between expected and actual experience	-	(5,096,634)	-	(6,364,580)
Difference between projected and actual return on investments	1,524,749		1,410,394	-
<b>Total</b>	<b>\$ 5,828,124</b>	<b>\$ (5,670,929)</b>	<b>\$ 6,367,858</b>	<b>\$ (7,212,350)</b>

The \$2,390,670 and \$2,488,637 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, 2024 and 2023, respectively will be recognized as a reduction of the net OPEB liability in future years. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in future expenses as follows:

Year Ended June 30,	2024	Year Ended June 30,	2023
	Deferred Outflows/(Inflows) of Resources		Deferred Outflows/(Inflows) of Resources
2025	\$ (665,151)	2024	\$ (695,008)
2026	(678,682)	2025	(766,312)
2027	(53,059)	2026	(779,843)
2028	(484,929)	2027	(154,220)
2029	(351,654)	2028	(586,092)
Thereafter	-	Thereafter	(351,654)
<b>Total</b>	<b>\$ (2,233,475)</b>	<b>Total</b>	<b>\$ (3,333,129)</b>

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

### Note 13 - Net Position

As of June 30, 2024, and 2023, the net position for the District consisted of the following:

	2024		2023	
	Primary Government	Discretely Presented Component Unit - JPA	Primary Government	Discretely Presented Component Unit - JPA
<b>Net investment in capital assets:</b>				
Capital assets,				
net of accumulated depreciation	\$ 137,167,381	\$ 105,811,027	\$ 139,698,335	\$ 100,333,098
Less:				
Contract retainage	(487,227)	-	(544,893)	-
2020 Installment purchase agreement	(6,375,000)	-	(7,370,000)	-
Lease liability	(20,900)	-	(47,004)	-
Subscription liability	(329,280)	-	(504,137)	-
<b>Total net investment in capital assets</b>	<b>129,954,974</b>	<b>105,811,027</b>	<b>131,232,301</b>	<b>100,333,098</b>
<b>Unrestricted:</b>				
Designated for:				
Investment in JPA	70,666,275	-	68,088,841	-
Rate stabilization	8,000,000	-	8,000,000	-
Insurance	8,672,937	-	8,873,789	-
Operating emergencies	16,359,729	-	16,199,610	-
Pure water	35,000,000	-	35,000,000	-
Undesignated	47,035,023	-	29,692,018	-
<b>Total unrestricted</b>	<b>185,733,964</b>	<b>-</b>	<b>165,854,258</b>	<b>-</b>
<b>Total Net Position</b>	<b>\$ 315,688,938</b>	<b>\$ 105,811,027</b>	<b>\$ 297,086,559</b>	<b>\$ 100,333,098</b>

### Note 14 - Risk Management

The District has contracted with Allied World Assurance Company/Joint Powers Risk Management Authority (JPRIMA) as its primary insurance provider for general liability, property, inverse condemnation, auto, and physical damage. The coverage for the general liability provides \$11 million per occurrence and \$61 million in the aggregate with a \$100,000 self-insured retention per occurrence. The District's premiums were \$3,018,556 and \$2,645,172 for the years ended June 30, 2024 and 2023, respectively.

Effective August 1, 2012, the District retained the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) for its workers' compensation insurance coverage. The District paid premiums of \$239,027 and \$248,278 for the years ended June 30, 2024 and 2023, respectively.

# Las Virgenes Municipal Water District

## Notes to the Basic Financial Statements For the Years Ended June 30, 2024 and 2023

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### Note 15 - 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 opinion 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, 2024, the District had material construction commitments evidenced by contractual commitments with contractors in the amount of \$9,627,991.

	<b>Contractual Commitment</b>
Cornell Pump Station Upgrades	\$ 5,586,647
LV Calleguas Interconnection	1,911,658
Various construction projects	2,129,686
	<u>\$ 9,627,991</u>

As of June 30, 2024, the JPA had material construction commitments evidenced by contractual commitments with contractors in the amount of \$31,296,105.

	<b>Contractual Commitment</b>
Pure Water Project	\$ 27,474,125
Malibou Siphon Lake	1,571,064
Various construction projects	2,250,916
	<u>\$ 31,296,105</u>

As of June 30, 2023, the District had material construction commitments evidenced by contractual commitments with contractors in the amount of \$4,667,664.

<b>Project Name</b>	<b>Commitment</b>
LV Calleguas Interconnection	\$ 1,941,285
Stationary emergency generator	820,433
Various construction projects	1,905,946
Total	<u>\$ 4,667,664</u>

*Las Virgenes Municipal Water District*

**Notes to the Basic Financial Statements  
For the Years Ended June 30, 2024 and 2023**

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**Note 15 - Construction and Other Significant Commitments (Continued)**

***Contractual Commitments (Continued)***

As of June 30, 2023, the JPA had material construction commitments evidenced by contractual commitments with contractors in the amount of \$4,272,460.

<b>Project Name</b>	<b>Contractual Commitment</b>
Rancho Supervisory Control and Data Acquisition improvements	\$ 1,092,050
Rancho Agitators Replacement	961,191
Pure Water Project	876,382
Various construction projects	1,342,837
Total	<u>\$ 4,272,460</u>

**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	2023	2022	2021	2020	2019
<b>Total pension liability</b>					
Service cost	\$ 2,170,113	\$ 2,090,119	\$ 1,890,607	\$ 1,744,616	\$ 1,783,579
Interest	8,062,847	7,665,701	7,629,771	7,306,938	6,894,754
Changes of Benefit Terms	114,822	-	-	-	-
Differences between expected and actual experience	2,139,641	(821,886)	567,566	1,884,476	1,883,971
Changes of assumptions	-	1,201,981	-	-	-
Benefit payments, including refunds of employee contributions	(6,719,837)	(5,869,237)	(5,357,190)	(4,996,713)	(4,560,334)
<b>Net change in total pension liability</b>	5,767,586	4,266,678	4,730,754	5,939,317	6,001,970
<b>Total pension liability - beginning</b>	116,873,253	112,606,575	107,875,821	101,936,504	95,934,534
<b>Total pension liability - ending (a)</b>	122,640,839	116,873,253	112,606,575	107,875,821	101,936,504
<b>Pension fiduciary net position</b>					
Contributions - employer	3,394,789	3,121,268	2,784,221	2,588,930	2,414,889
Contributions - employee	909,902	861,955	829,015	849,386	766,262
Net investment income <sup>1</sup>	5,860,858	(7,760,816)	19,355,162	4,134,868	5,268,968
Benefit payments, including refunds of employee contributions	(6,719,837)	(5,869,237)	(5,357,190)	(4,996,713)	(4,560,334)
Other	(69,111)	(64,596)	(86,079)	(118,013)	(56,818)
<b>Net change in plan fiduciary net position</b>	3,376,601	(9,711,426)	17,525,129	2,458,458	3,832,967
<b>Plan fiduciary net position - beginning</b>	93,983,839	103,695,265	86,170,136	83,711,678	79,878,711
<b>Plan fiduciary net position - ending (b)</b>	97,360,440	93,983,839	103,695,265	86,170,136	83,711,678
<b>District's net pension liability - ending (a) - (b)</b>	\$ 25,280,399	\$ 22,889,414	\$ 8,911,310	\$ 21,705,685	\$ 18,224,826
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	79.39%	80.42%	92.09%	78.88%	82.12%
<b>Covered payroll</b>	\$ 13,170,993	\$ 12,498,168	\$ 11,919,217	\$ 11,200,332	\$ 10,997,736
<b>District's net pension liability as a percentage of covered payroll</b>	191.94%	183.14%	74.76%	193.80%	165.71%

<sup>1</sup> Net of administrative expenses in 2013-14.

### Notes to Schedule:

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2021 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Changes in Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. There were no assumption changes for 2021. For 2020, the Plan adopted a new amortization policy effective with the 2019 actuarial valuation. The new amortization policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019. There were no changes in assumptions in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2019. In 2017, the accounting discount rate was reduced from 7.65% to 7.15%. In 2016, there were no changes in the discount rate. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% 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	2018	2017	2016	2015	2014
<b>Total pension liability</b>					
Service cost	\$ 1,744,796	\$ 1,813,978	\$ 1,511,819	\$ 1,593,701	\$ 1,694,463
Interest	6,486,599	6,456,858	6,362,749	6,129,355	6,040,285
Changes of Benefit Terms	-	-	-	-	-
Differences between expected and actual experience	(1,061,287)	(211,229)	(600,876)	(2,996,239)	-
Changes of assumptions	(2,708,692)	5,214,612	-	(1,492,369)	-
Benefit payments, including refunds of employee contributions	(4,292,253)	(3,808,359)	(3,984,639)	(4,076,072)	(3,145,116)
<b>Net change in total pension liability</b>	169,163	9,465,860	3,289,053	(841,624)	4,589,632
<b>Total pension liability - beginning</b>	<u>95,765,371</u>	<u>88,299,511</u>	<u>85,010,458</u>	<u>85,852,082</u>	<u>81,262,450</u>
<b>Total pension liability - ending (a)</b>	<u>95,934,534</u>	<u>97,765,371</u>	<u>88,299,511</u>	<u>85,010,458</u>	<u>85,852,082</u>
<b>Pension fiduciary net position</b>					
Contributions - employer	2,100,676	1,992,743	1,888,232	1,701,878	1,780,006
Contributions - employee	815,450	741,264	694,766	700,118	919,090
Net investment income <sup>2</sup>	6,323,046	7,711,377	341,006	1,610,606	10,570,584
Benefit payments, including refunds of employee contributions	(4,292,253)	(3,808,359)	(3,984,639)	(4,076,072)	(3,145,116)
Other	(340,224)	(101,485)	(42,564)	(78,615)	-
<b>Net change in plan fiduciary net position</b>	4,606,695	6,535,540	(1,103,199)	(142,085)	10,124,564
<b>Plan fiduciary net position - beginning</b>	<u>75,272,016</u>	<u>68,736,476</u>	<u>69,839,675</u>	<u>69,981,760</u>	<u>59,857,196</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>79,878,711</u>	<u>75,272,016</u>	<u>68,736,476</u>	<u>69,839,675</u>	<u>69,981,760</u>
<b>District's net pension liability - ending (a) - (b)</b>	<u>\$ 16,055,823</u>	<u>\$ 20,493,355</u>	<u>\$ 19,563,035</u>	<u>\$ 15,170,783</u>	<u>\$ 15,870,322</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<u>83.26%</u>	<u>78.60%</u>	<u>77.84%</u>	<u>82.15%</u>	<u>81.51%</u>
<b>Covered payroll</b>	<u>\$ 10,354,515</u>	<u>\$ 10,502,928</u>	<u>\$ 9,775,690</u>	<u>\$ 9,545,681</u>	<u>\$ 10,635,596</u>
<b>District's net pension liability as a percentage of covered payroll</b>	<u>155.06%</u>	<u>195.12%</u>	<u>200.12%</u>	<u>158.93%</u>	<u>149.22%</u>

# Las Virgenes Municipal Water District

## Required Supplementary Information (Unaudited) Schedule of Pension Plan Contributions Last Ten Fiscal Years

### California Public Employees' Retirement System ("CalPERS")

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 3,132,552	\$ 3,394,789	\$ 3,121,268	\$ 2,784,221	\$ 2,588,931
Contributions in relation to the actuarially determined contribution	<u>(3,132,552)</u>	<u>(3,394,789)</u>	<u>(3,121,268)</u>	<u>(2,784,221)</u>	<u>(2,588,931)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll <sup>1</sup>	\$ 13,625,884	\$ 13,170,993	\$ 12,498,168	\$ 11,919,217	\$ 11,200,332
Contributions as a percentage of covered payroll <sup>1</sup>	22.99%	25.77%	24.97%	23.36%	23.11%

<sup>1</sup> 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: 6/30/2022 6/30/2021 6/30/2020 6/30/2019 6/30/2018

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2023-24 were from the June 30, 2022 public agency valuations.

#### Methods and assumptions used to determine contribution rates:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age
Asset Valuation Method	Fair Value of Assets
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table <sup>(1)</sup>	The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter.

*Las Virgenes Municipal Water District*

**Required Supplementary Information (Unaudited)  
Schedule of Pension Plan Contributions (Continued)  
Last Ten Fiscal Years**

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	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 2,414,889	\$ 2,100,676	\$ 1,992,743	\$ 1,888,232	\$ 1,701,878
Contributions in relation to the actuarially determined contribution	<u>(2,414,889)</u>	<u>(2,100,676)</u>	<u>(1,992,743)</u>	<u>(1,888,232)</u>	<u>(1,701,878)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll <sup>1</sup>	\$ 10,997,736	\$ 10,354,515	\$ 10,502,928	\$ 9,775,690	\$ 9,545,681
Contributions as a percentage of covered payroll <sup>1</sup>	21.96%	20.29%	18.97%	19.32%	17.83%

**Notes to Schedule:**

Valuation date:	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
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# Las Virgenes Municipal Water District

## Required Supplementary Information (Unaudited) Schedule of Changes in Net OPEB Liability and Related Ratios Last Ten Fiscal Years

Measurement period <sup>1</sup>	2023	2022	2021	2020	2019	2018	2017
<b>Total OPEB liability</b>							
Service cost	\$ 437,388	\$ 369,911	\$ 539,986	\$ 560,131	\$ 722,811	\$ 650,429	\$ 174,032
Interest	1,163,187	1,460,484	1,430,224	1,572,177	1,494,153	1,424,176	1,412,981
Differences between expected and actual experience	-	(6,570,430)	-	(1,485,687)	-	(179,003)	-
Changes of assumptions	-	2,702,224	-	(1,668,195)	-	909,501	-
Benefit payments, including refunds of employee contributions	(1,198,059)	(1,244,298)	(1,345,809)	(1,303,141)	(1,645,263)	(1,632,555)	(1,022,844)
<b>Net change in total OPEB liability</b>	402,516	(3,282,109)	624,401	(2,324,715)	571,701	1,172,548	564,169
<b>Total OPEB liability - beginning</b>	21,302,475	24,584,584	23,960,183	26,284,898	25,713,197	24,540,649	23,976,480
<b>Total OPEB liability - ending (a)</b>	21,704,991	21,302,475	24,584,584	23,960,183	26,284,898	25,713,197	24,540,649
<b>OPEB fiduciary net position</b>							
Contributions - employer	2,483,143	2,845,102	2,960,833	2,696,541	2,975,568	2,216,227	1,657,742
Net investment income <sup>2</sup>	263,416	(1,571,067)	1,467,876	587,187	544,469	470,926	472,252
Benefit payments, including refunds of employee contributions	(1,198,059)	(1,244,298)	(1,345,809)	(1,303,141)	(1,645,263)	(1,632,955)	(1,022,844)
Other	(3,940)	(3,532)	(3,821)	(7,704)	(5,931)	-	(3,938)
<b>Net change in plan fiduciary net position</b>	1,544,560	26,205	3,079,079	1,972,883	1,868,843	1,054,198	1,103,212
<b>Plan fiduciary net position - beginning</b>	13,359,161	13,332,956	10,253,877	8,280,994	6,412,151	5,357,553	4,254,341
<b>Plan fiduciary net position - ending (b)</b>	14,903,721	13,359,161	13,332,956	10,253,877	8,280,994	6,411,751	5,357,553
<b>District's net OPEB liability - ending (a) - (b)</b>	\$ 6,801,270	\$ 7,943,314	\$ 11,251,628	\$ 13,706,306	\$ 18,003,904	\$ 19,301,446	\$ 19,183,096
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	68.66%	62.71%	54.23%	44.80%	31.50%	24.94%	21.83%
<b>Covered payroll</b>	\$ 13,170,993	\$ 12,498,168	\$ 11,919,217	\$ 11,200,332	\$ 10,997,736	\$ 10,354,515	\$ 10,502,928
<b>District's net OPEB liability as a percentage of covered payroll</b>	51.64%	213.66%	213.66%	112.36%	157.09%	180.60%	191.23%

<sup>1</sup> Ten year historical information is not available.

**Actuarial Assumptions:**

Actuarial cost method	Entry Age, Level Percent of Pay
Inflation	2.75% - Per annum
Salary Increases	3.00% - Per annum
Investment Rate of Return	5.50%
Preretirement Mortality	Preretirement Mortality Rates from CalPERS Experience Study (2000-2019).
Postretirement Mortality	Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (2000-2019).
Healthcare Trend Rate	6.00% for 2023, 5.50% for 2024, 5.25% for 2025-2029, 5.00% for 2030-2039, 4.75% for 2040-2049, 4.50% for 2050-2069, and 4.00% for 2070 and later years; Medicare ages: 4.50% for 2023-2069 and 4.00% for 2070 and later years.

# Las Virgenes Municipal Water District

## Required Supplementary Information (Unaudited) Schedule of OPEB Plan Contributions Last Ten Fiscal Years<sup>1</sup>

	2024	2023	2022	2021	2020	2019	2018
Actuarially determined employer contribution	\$ 1,121,833	\$ 1,089,158	\$ 1,285,084	\$ 2,950,042	\$ 3,038,663	\$ 2,216,227	\$ 1,657,743
Actual employer contribution	(2,390,670)	(1,089,158)	(1,285,084)	(2,950,042)	(3,038,663)	(2,216,227)	(1,657,743)
Contribution deficiency (excess)	\$ (1,268,837)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 13,625,884	\$ 13,170,993	\$ 12,498,168	\$ 11,919,217	\$ 11,200,332	\$ 10,997,736	\$ 10,354,515
Contributions as a percentage of covered payroll	17.55%	8.27%	10.28%	24.75%	26.51%	20.74%	16.53%

<sup>1</sup>Ten year historical information is not available.

# Las Virgenes Municipal Water District

## Index to Statistical Section June 30, 2024

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This part of the Las Virgenes Municipal Water District's annual comprehensive 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: Pages

Financial Trends - 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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Revenue Capacity - These schedule contain information to help the reader assess the District's most significant revenue source.

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| 4. Revenue Rates            | 68 |
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Debt Capacity - 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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Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

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Operating Information - 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.

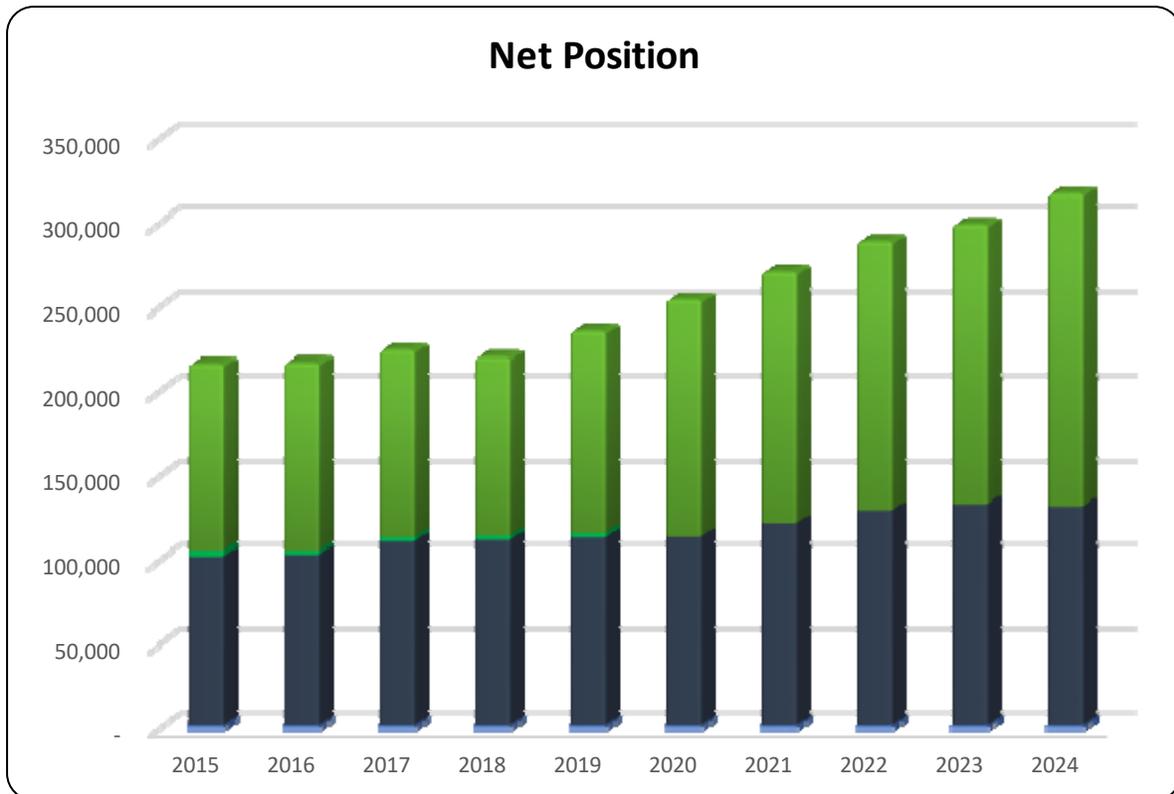
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Note: The District has no governmental funds; therefore, does not present information about changes in fund balances. Also, the District has no legal debt limitations.

# Las Virgenes Municipal Water District

## Net Position Last Ten Fiscal Years (in thousands of dollars)

Fiscal Year	Net Investment in Capital Assets	Restricted Net Position	Unrestricted Net Position (deficit)	Total Net Position
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	109,794	2,683	105,866	218,343
2019	111,254	2,734	120,033	234,021
2020	111,697	19	140,495	252,211
2021	119,802	-	149,432	269,234
2022	127,592	-	159,251	286,843
2023	131,232	-	165,854	297,087
2024	129,955	-	185,734	315,689



Source: Las Virgenes Municipal Water District

# Las Virgenes Municipal Water District

## Changes in Net Position Last Ten Fiscal Years (in thousands of dollars)

	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15
<b>OPERATING REVENUES:</b>										
Water sales and service fees	\$ 45,569	\$ 38,914	\$ 51,564	\$ 52,306	\$ 45,431	\$ 43,370	\$ 45,257	\$ 39,113	\$ 32,949	\$ 37,547
Sanitation service fees	22,217	21,208	20,241	18,695	18,836	18,923	18,818	18,614	17,050	16,726
Other income	1,984	4,540	3,933	3,475	3,151	2,681	2,642	2,068	3,030	1,911
<b>Total operating revenues</b>	<b>69,770</b>	<b>64,662</b>	<b>75,738</b>	<b>74,476</b>	<b>67,418</b>	<b>64,974</b>	<b>66,717</b>	<b>59,795</b>	<b>53,029</b>	<b>56,184</b>
<b>OPERATING EXPENSES:</b>										
<b>Water expenses:</b>										
Source of supply	22,073	19,428	25,977	28,128	24,762	24,375	25,575	23,609	21,575	25,302
Pumping	2,329	1,778	2,548	1,979	1,738	1,615	1,669	1,618	1,491	1,582
Transmission and distribution	4,037	3,874	3,324	2,868	3,299	3,998	2,834	2,808	2,956	2,976
Meter	291	634	1,016	1,018	832	760	735	851	898	572
Water conservation	174	274	82	166	635	618	265	395	2,280	1,964
Rental	-	-	-	31	14	28	7	4	21	3
General and administrative	8,721	6,794	4,366	6,832	7,357	6,441	6,208	5,645	5,155	5,668
<b>Total water expenses</b>	<b>37,624</b>	<b>32,782</b>	<b>37,313</b>	<b>41,022</b>	<b>38,637</b>	<b>37,835</b>	<b>37,293</b>	<b>34,930</b>	<b>34,376</b>	<b>38,067</b>
<b>Sanitation expenses:</b>										
Other sewage treatment	754	737	652	514	384	484	447	381	474	227
Lift stations	269	263	225	264	255	190	198	199	277	241
General and administrative	2,566	2,420	2,589	1,914	1,916	1,362	1,231	991	1,292	1,005
<b>Total sanitation expenses</b>	<b>3,589</b>	<b>3,420</b>	<b>3,466</b>	<b>2,692</b>	<b>2,555</b>	<b>2,036</b>	<b>1,876</b>	<b>1,571</b>	<b>2,043</b>	<b>1,473</b>
Depreciation and amortization	5,225	5,157	4,976	3,832	4,012	4,016	3,943	4,076	4,712	4,579
<b>Total operating expenses</b>	<b>46,438</b>	<b>41,359</b>	<b>45,755</b>	<b>47,546</b>	<b>45,204</b>	<b>43,887</b>	<b>43,112</b>	<b>40,577</b>	<b>41,131</b>	<b>44,119</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>23,332</b>	<b>23,304</b>	<b>29,983</b>	<b>26,930</b>	<b>22,214</b>	<b>21,087</b>	<b>23,605</b>	<b>19,218</b>	<b>11,898</b>	<b>12,065</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>										
Taxes and penalties	1,092	1,096	1,001	929	915	984	946	953	926	904
Lease income	93	97	81	83	-	-	-	-	-	-
Interest income	5,644	1,400	(3,099)	223	3,158	3,096	452	274	572	478
Facilities income/ (expense)	334	288	348	358	355	378	352	371	336	345
Interest expense and fiscal charges	49	(74)	(209)	(194)	(232)	(531)	(642)	(748)	(825)	(909)
Share of Joint Powers Authority (expense)	(19,526)	(18,629)	(15,314)	(17,969)	(13,633)	(13,958)	(13,718)	(13,157)	(12,955)	(13,828)
Gain (Loss) on disposal of capital assets	(716)	8	-	52	8	-	(73)	(46)	51	10
Other revenues/(expenses)	3,083	592	232	1,103	3,986	722	408	(74)	401	(362)
<b>Nonoperating revenues (expenses)</b>	<b>(9,947)</b>	<b>(15,223)</b>	<b>(16,960)</b>	<b>(15,415)</b>	<b>(5,443)</b>	<b>(9,309)</b>	<b>(12,275)</b>	<b>(12,427)</b>	<b>(11,494)</b>	<b>(13,362)</b>
Capital contributions	5,218	2,163	3,698	5,498	1,419	3,900	2,566	620	377	990
<b>Change in Net Position</b>	<b>18,603</b>	<b>10,243</b>	<b>16,721</b>	<b>17,013</b>	<b>18,190</b>	<b>15,678</b>	<b>13,896</b>	<b>7,411</b>	<b>781</b>	<b>(307)</b>
<b>NET POSITION:</b>										
Beginning of year, as restated	297,086	286,843	270,122	252,231	234,031	218,343	204,447	215,101	214,320	214,627
<b>Ending Net Position</b>	<b>\$315,690</b>	<b>\$297,086</b>	<b>\$286,843</b>	<b>\$269,244</b>	<b>\$252,221</b>	<b>\$234,021</b>	<b>\$218,343</b>	<b>\$222,512</b>	<b>\$215,101</b>	<b>\$214,320</b>

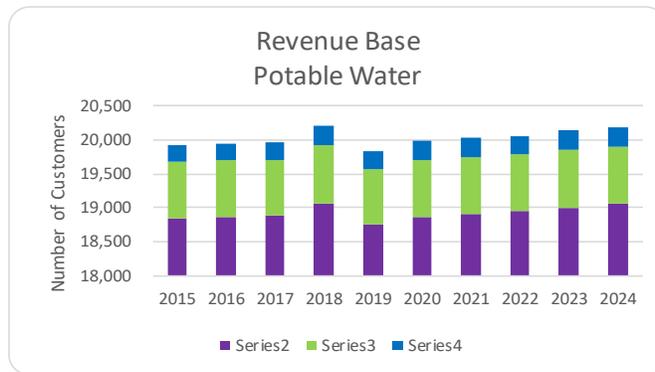
Source: Las Virgenes Municipal Water District

# Las Virgenes Municipal Water District

## Revenue Base Last Ten Fiscal Years

### Potable Water

Fiscal Year	Operating Revenue in thousand \$	Number of Customers			
		Residential	Commercial	Irrigation	Total
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	54,790	18,908	850	279	20,037
2022	51,564	18,943	849	275	20,067
2023	38,914	19,007	854	275	20,136
2024	45,569	19,055	854	280	20,189



### Sanitation

Fiscal Year	Operating Revenue in thousand \$	Number of Customers		
		Residential	Commercial	Total
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
2022	20,274	16,383	740	17,123
2023	21,208	16,449	743	17,192
2024	22,217	16,513	745	17,258



Source: Las Virgenes Municipal Water District

# 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	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	Monthly 1/1/2023	Monthly 1/1/2024
3/4"	\$ 31.73	\$ 18.30	\$ 21.73	\$ 25.43	\$ 29.42	\$ 33.72	\$ 35.86	\$ 37.66	\$ 39.55	\$ 41.53
1"	46.72	29.47	35.14	41.25	47.87	54.97	58.14	61.05	64.11	67.32
1-1/2"	84.18	57.39	68.65	80.80	90.95	108.07	113.82	119.52	125.50	131.78
2"	129.66	90.89	108.86	128.26	149.25	171.80	180.66	189.70	199.19	209.15
3"	248.90	196.97	236.20	278.55	324.37	373.61	392.27	411.89	432.49	454.12
4"	384.34	353.30	423.85	500.02	582.48	671.00	704.12	739.33	776.30	815.12
6"	758.25	894.89	1,073.94	1,267.29	1,476.47	1,701.28	1,784.47	1,873.70	1,967.39	2,065.76
8"	1,208.57	1,564.89	1,878.17	2,216.48	2,582.49	2,975.84	3,120.98	3,277.03	3,440.89	3,612.94
10"	1,732.98	2,346.55	2,816.44	3,323.86	3,872.84	4,462.83	4,680.25	4,914.27	5,159.99	5,417.99

#### Volume Charges (per 100 cubic feet of water use)

	1/1/2015*	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024
<b>Residential Rates</b>										
Tier 1	\$ 2.31	\$ 2.36	\$ 2.46	\$ 2.59	\$ 2.71	\$ 2.85	\$ 3.14	\$ 3.39	\$ 3.76	\$ 4.06
Tier 2	2.80	3.18	3.24	3.32	3.41	3.50	3.91	4.20	4.61	4.95
Tier 3	3.81	3.96	4.00	4.06	4.16	4.20	4.58	4.90	5.35	5.75
Tier 4	5.34	4.98	5.02	5.08	5.14	5.22	5.74	6.12	6.63	7.07
<b>Commercial Rates</b>										
Tier 1	N/A	3.18	3.21	3.29	3.37	3.33	3.66	3.94	4.34	4.67
Tier 2	N/A	3.96	3.97	4.03	4.11	4.20	4.20	4.50	4.93	5.29
Tier 3	N/A	4.98	4.99	5.05	5.14	5.22	6.43	6.84	7.38	7.86

\*Prior to 2016, commercial tier rates were the same as residential tiers.

#### Elevation Surcharges (per 100 cubic feet of water use)

	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024
Zone 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zone 2	0.42	0.42	0.44	0.46	0.52	0.52	0.47	0.50	0.53	0.56
Zone 3	0.74	0.98	1.03	1.08	1.19	1.19	1.10	1.16	1.22	1.29
Zone 4	1.28	1.56	1.64	1.72	1.82	1.82	1.88	1.89	1.99	2.09
Zone 5	2.55	-	-	-	-	-	-	-	-	-

### Monthly Recycled Water Charges:

#### Readiness to Serve Charge

Meter Size	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024
3/4"	-	\$ 9.15	\$ 13.04	\$ 19.08	\$ 25.01	\$ 33.72	\$ 28.79	\$ 31.10	\$ 33.59	\$ 36.28
1"	-	14.74	21.09	30.94	40.69	54.97	46.31	50.02	54.03	58.36
1-1/2"	-	28.70	41.19	60.60	79.86	108.07	90.09	97.30	105.09	113.50
2"	-	45.45	65.32	96.20	126.87	171.80	142.64	154.06	166.39	179.71
3"	-	98.49	141.72	208.92	275.72	373.61	309.03	333.76	360.74	389.31
4"	-	176.65	254.31	375.02	495.07	671.00	554.24	598.58	646.47	698.19
6"	-	447.45	644.37	950.47	1,255.00	1,701.28	1,403.71	1,516.01	1,637.30	1,768.29
8"	-	782.45	1,126.91	1,662.36	2,195.12	2,975.84	2,454.60	2,650.97	2,863.05	3,092.10
10"	-	1,173.28	1,689.87	2,492.90	3,291.92	4,462.83	3,680.64	3,975.10	4,293.11	4,636.56

Source: Las Virgenes Municipal Water District

# Las Virgenes Municipal Water District

## Revenue Rates (Continued) Last Ten Fiscal Years

### Volume Charges (per 100 cubic feet of water use)

	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024
Tier 1	\$ 1.09	\$ 1.18	\$ 1.19	\$ 1.19	\$ 1.18	\$ 1.16	\$ 1.24	\$ 1.34	\$ 1.45	\$ 1.57
Tier 2	1.42	2.91	2.83	2.67	2.52	2.27	2.61	2.82	3.05	3.30
Tier 3	2.26	3.73	3.67	3.52	3.37	3.13	4.97	5.37	5.80	6.27
Tier 4	3.51	-	-	-	-	-	-	-	-	-

### Elevation Surcharges (per 100 cubic feet of water use)

	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024
L.V. Valley	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East/West	0.24	0.33	0.34	0.35	0.36	0.37	0.30	0.33	0.36	0.39

Residential	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024
Household Size:									
1	\$ 21.37	\$ 21.37	\$ 21.82	\$ 22.27	\$ 22.73	\$ 23.59	\$ 24.48	\$ 25.40	\$ 26.36
2	35.75	35.75	36.51	37.27	38.04	39.47	40.96	42.50	44.10
3	50.13	50.13	51.20	52.27	53.35	55.36	57.44	59.60	61.84
4	64.51	64.51	65.89	67.27	68.66	71.24	73.92	76.70	79.58
5	78.90	78.90	80.58	82.27	83.97	87.12	90.39	93.78	97.30
6 or more	93.28	93.28	95.27	97.27	99.28	103.01	106.88	110.89	115.05
<b>Commercial</b>									
Account Charge	\$ 6.98	\$ 6.98	\$ 7.12	\$ 7.27	\$ 7.42	\$ 7.70	varies	8.29	8.61
Base Charge, inclusive of 6.6 hcf/ERU									
Class 1	\$ 41.94	\$ 41.94	\$ 42.78	\$ 43.64	\$ 44.52	\$ 46.19	\$ 47.93	\$ 49.73	\$ 51.60
Class 2	57.82	57.82	58.98	60.16	61.37	63.68	66.07	68.55	71.13
Class 3	76.56	76.56	78.10	79.67	81.27	84.32	87.49	90.78	94.19
Class 4	96.36	96.36	98.29	100.26	102.27	106.11	110.09	114.22	118.51
Per Excess ERU									
Class 1	\$ 6.35	\$ 6.35	\$ 6.48	\$ 6.61	\$ 6.75	\$ 7.01	\$ 7.28	\$ 7.56	\$ 7.85
Class 2	8.75	8.75	8.93	9.11	9.30	9.65	10.02	10.40	10.79
Class 3	11.58	11.58	11.82	12.06	12.31	12.78	13.26	13.76	14.28
Class 4	14.58	14.58	14.88	15.18	15.49	16.08	16.69	17.32	17.97

# Las Virgenes Municipal Water District

## Principal Revenue Payers Current Fiscal Year and Nine Years Ago

Potable Water Customer Name	2024			2015		
	Potable Water Revenue	Rank	Percentage of Total Operating Revenue	Potable Water Revenue	Rank	Percentage of Total Operating Revenue
Malibu Canyon Apartments	\$ 309,912	1	0.90%	\$ 111,933	10	0.22%
Forestar Chatsworth, LLC	233,019	2	0.68%			
Westlake Wellbeing Properties	217,930	3	0.63%	167,965	2	0.33%
LVUSD	212,470	4	0.62%			
California West HOA	211,891	5	0.62%			
City of Calabasas	196,944	6	0.57%			
Calabasas Crest LTD	150,656	7	0.44%	101,667	9	0.20%
Archstone Communities	150,344	8	0.44%			
Malibu Conference Center	145,735	9	0.42%	130,592	6	0.25%
Archstone Oak Creek I LLC	134,806	10	0.39%			
Malibu Golf Club, LLC				176,333	1	0.34%
Mountain View Mobile Estate				163,060	3	0.32%
Valley Industrial				133,439	5	0.26%
ERP-Operating LTD Partnership				136,706	4	0.27%
Ronnie Semlers Saddlerock Ranch				113,440	8	0.22%
The Cheesecake Factory				123,272	7	0.24%
<b>Total</b>	<b>\$ 1,963,707</b>		<b>5.71%</b>	<b>\$ 1,358,407</b>		<b>2.66%</b>

Sanitation Customer Name	2024			2015		
	Sanitation Revenue	Rank	Percentage of Total Operating Revenue	Sanitation Revenue	Rank	Percentage of Total Operating Revenue
Archstone Communities Calabasas	\$ 441,205	1	2.11%			
Westlake Wellbeing Properties	351,033	2	1.68%	240,566	3	0.47%
Malibu Canyon Apartments	344,274	3	1.64%	293,874	1	0.57%
Archstone Oak Creek I LLC	248,920	4	1.19%	142,554	5	0.28%
Annandale II HOA	225,497	5	1.08%	123,427	7	0.24%
LVUSD	213,589	6	1.02%	186,554	4	0.36%
The Cheesecake Factory	162,460	7	0.78%	140,244	6	0.27%
Summit Mobile Park	159,550	8	0.76%			
Pepperdine University	153,679	9	0.73%			
Woodland Park Mobile	144,546	10	0.69%			
ERP-Operating LTD Partnership				119,421	8	0.23%
Oak Park Calabasas HOA				115,870	9	0.22%
Archstone Communities				254,871	2	0.49%
Steeplechase HOA				101,421	10	0.20%
<b>Total</b>	<b>\$ 2,444,754</b>		<b>11.68%</b>	<b>\$ 1,718,802</b>		<b>3.33%</b>

Source: Las Virgenes Municipal Water District

## 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)
	Refunding Revenue Bonds	Capital Lease Payable	Installment Purchase Agreement	Lease Liability	Subscription Liability		
2015	\$ 20,745	\$ 36	\$ -	\$ -	\$ -	\$ 20,781	0.56%
2016	18,820	105	-	-	-	18,925	0.53%
2017	16,795	84	-	-	-	16,879	0.46%
2018	14,670	63	-	-	-	14,733	0.38%
2019	12,460	40	-	-	-	12,500	0.33%
2020	- (2)	16	10,115 (3)	83 (4)	-	10,214	0.25%
2021	-	-	9,300	64	-	9,364	0.18%
2022	-	-	8,345	75	815	9,235	0.22%
2023	-	-	7,370	47	504 (5)	7,921	0.18%
2024	-	-	6,375	21	329	6,725	0.15%

Note:

- (1) Per Capita is based on number of customers for the District.
- (2) Refunding Revenue Bonds Paid in Full in FY 2020.
- (3) The District entered into an installment purchase agreement on June 1, 2020
- (4) For year ended June 30, 2022, the financial statements include the adoption of GASB Statement No. 87
- (5) For year ended June 30, 2023, the financial statements include the adoption of GASB Statement No. 96

Source: Las Virgenes Municipal Water District

*Las Virgenes Municipal Water District*

**Ratios of General Bonded Debt Outstanding  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Business-Type Activities Refunding Revenue Bonds</u>	<u>Total</u>	<u>Percentage of Gross Revenue for Bond Coverage</u>	<u>Per Capita (1)</u>
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%	-
2022	-	-	0.00%	-
2023	-	-	0.00%	-
2024	-	-	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.

Source: Las Virgenes Municipal Water District

# Las Virgenes Municipal Water District

## Direct and Overlapping District Debt June 30, 2024

<u>2023-24 Assessed Valuation:</u>	\$ 30,610,721,808		
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>Total Debt</u>	<u>% Applicable (1)</u>	<u>District's Share of Debt 6/30/24</u>
Metropolitan Water District	\$ 18,210,000	0.791%	\$ 144,041
Los Angeles Community College District	\$ 5,155,845,000	2.581%	\$ 133,072,359
Santa Monica Community College District	\$ 689,453,241	1.731%	\$ 11,934,436
Las Virgenes Joint Unified School District	\$ 174,910,208	95.192%	\$ 166,500,525
Los Angeles Unified School District	\$ 10,723,385,000	0.132%	\$ 14,154,868
Santa Monica-Malibu Unified School District	\$ 513,360,000	1.728%	\$ 8,870,861
Santa Monica-Malibu Unified School District School Facilities Improvement District No. 2	\$ 90,025,000	5.018%	\$ 4,517,455
City of Los Angeles	\$ 948,610,000	0.025%	\$ 237,153
<b>Las Virgenes Municipal Water District</b>	<b>\$ -</b>	<b>100.000%</b>	<b>\$ - (2)</b>
City of Calabasas Community Facilities District No. 1998-1	\$ 1,621,131	100.000%	\$ 1,621,131
City of Calabasas Community Facilities District No. 2001-1	\$ 10,899,880	100.000%	\$ 10,899,880
<b>TOTAL GROSS DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT</b>			<b>\$ 351,952,709</b>
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			\$ 395,309
<b>TOTAL NET DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT</b>			<b>\$ 351,557,400</b>
<u>OVERLAPPING GENERAL FUND DEBT:</u>			
Los Angeles County General Fund Obligations	\$ 2,479,229,730	1.527%	\$ 37,857,838
Los Angeles County Superintendent of Schools Certificates of Participation	\$ 2,857,300	1.527%	\$ 43,631
Las Virgenes Joint Unified School District Certificates of Participation	\$ 8,079,398	95.192%	\$ 7,690,941
Los Angeles Unified School District Certificates of Participation	\$ 471,590,000	0.132%	\$ 622,499
Santa Monica-Malibu Unified School District Certificates of Participation	\$ 24,143,969	1.728%	\$ 417,208
City of Agoura Hills General Fund Obligations	\$ 22,880,000	100.000%	\$ 22,880,000
City of Calabasas Certificates of Participation	\$ 33,990,000	99.205%	\$ 33,719,780
City of Los Angeles General Fund Obligations	\$ 1,339,426,819	0.025%	\$ 334,857
City of Westlake Village Certificates of Participation	\$ 12,855,000	100.000%	\$ 12,855,000
<b>TOTAL OVERLAPPING GENERAL FUND DEBT</b>			<b>\$ 116,421,754</b>
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	\$ 5,470,000	100.000%	\$ 5,470,000
<b>TOTAL DIRECT DEBT</b>			<b>\$ -</b>
<b>TOTAL GROSS OVERLAPPING DEBT</b>			<b>\$ 473,844,463</b>
<b>TOTAL NET OVERLAPPING DEBT</b>			<b>\$ 473,449,154</b>
<b>GROSS COMBINED TOTAL DEBT</b>			<b>\$ 473,844,463 (3)</b>
<b>NET COMBINED TOTAL DEBT</b>			<b>\$ 473,449,154</b>
<p>(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.</p> <p>(2) Excludes revenue issues.</p> <p>(3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue bonds and non-bonded capital lease obligations.</p>			
<u>Ratios to 2023-24 Assessed Valuation:</u>			
<b>Direct Debt</b>	<b>0.00%</b>		
Total Gross Direct and Overlapping Tax and Assessment Debt	1.15%		
Total Net Direct and Overlapping Tax and Assessment Debt	1.15%		
Gross Combined Total Debt	1.55%		
Net Combined Total Debt	1.55%		
<u>Ratios to Redevelopment Successor Agency Incremental Valuation</u>			
Total Overlapping Tax Increment Debt	\$989,252,306	0.55%	

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		
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	52,249	(4)	41,018	11,231	800	171	11.57
2022	51,564		37,191	14,373	955	172	12.75
2023	38,914		32,337	6,577	975	153	5.83
2024	45,569		37,624	7,945	995	134	7.04

Note:

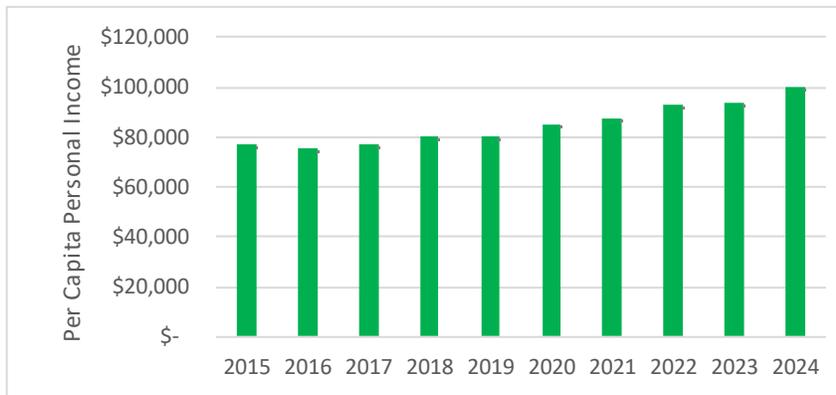
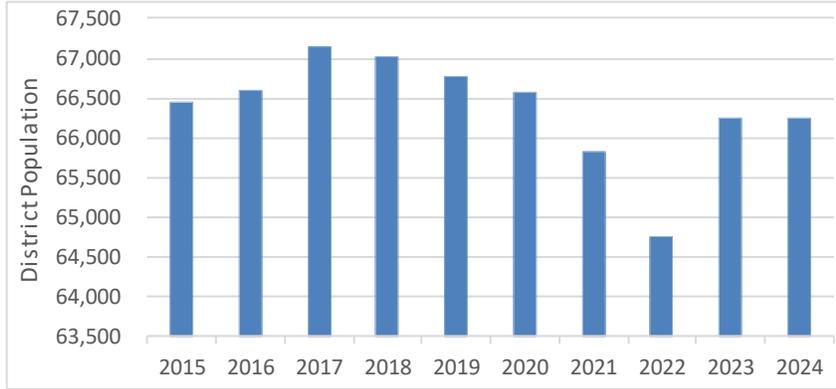
- (1) Gross revenues include operating, non-operating, and capacity fee revenues.
- (2) Operating expenses exclude depreciation and amortization.
- (3) On December 1, 2009, the District issued 2009 Sanitation Refunding Revenue Bonds to advance refund 1998 Bonds. From fiscal year 2010 and going forward, 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.
- (4) On June 1, 2020 the District entered into a ten-year installment purchase agreement with the Key Government Finance for the acquisition and installation of smart meters and other water system improvements (see Note 10 - Long Term Liabilities) for further information.

Source: Las Virgenes Municipal Water District

# Las Virgenes Municipal Water District

## Demographic and Economic Statistics Last Ten Fiscal Years

Year	Population within District	Total Personal Income (dollars in thousands)	Per Capita Personal Income	Unemployment Rate
2015	66,439	\$ 3,689,946	\$ 76,963	3.7%
2016	66,598	3,541,560	75,538	5.2%
2017	67,133	3,683,941	77,343	4.3%
2018	67,014	3,874,981	79,931	3.6%
2019	66,771	3,821,856	80,325	3.1%
2020	66,573	4,154,791	84,912	3.1%
2021	65,820	5,279,435	87,459	3.5%
2022	64,744	4,159,420	93,115	4.4%
2023	66,233	4,510,983	93,733	5.0%
2024	66,233	4,612,552	100,077	5.8%



**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.
- (3) Includes unincorporated service area.

**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	2024			2015		
	Number of	Rank	Percentage of Total Area Employment	Number of	Rank	Percentage of Total Area Employment
Government & Education	1,664	1	6.33%	1,824	9	4.85%
Accommodation and Food Services	1,559	2	5.93%	4,413	3	11.73%
Information	1,457	3	5.54%	1,565	10	4.16%
Finance and Insurance	1,422	4	5.41%	4,864	2	12.93%
Professional and Technical Services	1,077	5	4.10%	5,722	1	15.21%
Retail Trade	1,075	6	4.09%	2,951	4	7.85%
Educational Services	1,002	7	3.81%	2,004	7	5.33%
Health Care and Social Assistance	676	8	2.57%	1,848	8	4.91%
Administrative, Support, Waste Management	408	9	1.55%	2,495	5	6.63%
Manufacturing	209	10	0.79%	2,328	6	6.19%
<b>Total</b>	<b>10,549</b>		<b>40.11%</b>	<b>30,014</b>		<b>79.79%</b>

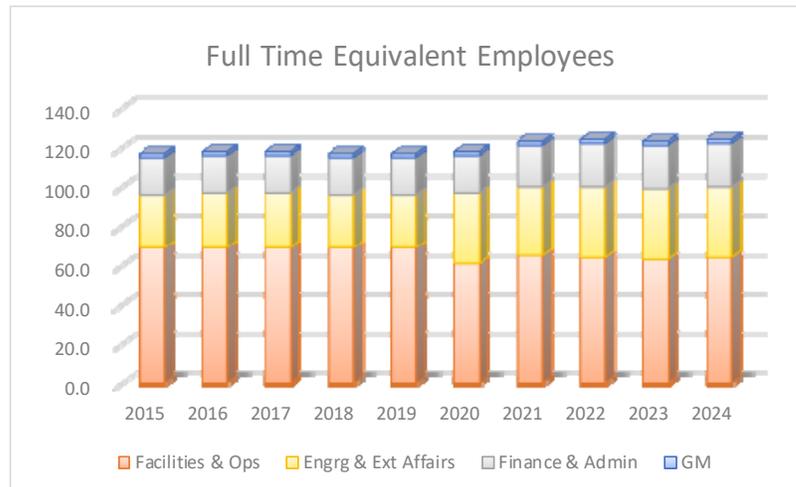
**Notes:**

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 Functions Last Ten Fiscal Years

Function	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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	3.0	3.0	3.0	3.0	3.0
Facilities Maintenance	16.2	16.2	16.2	16.7	16.7	16.7	18.0	17.0	17.0	17.0
Water Treatment and Production	11.8	11.8	11.8	11.3	11.3	11.3	13.0	13.0	13.0	14.0
Reclamation	24.0	24.0	24.0	24.0	24.0	24.0	25.0	25.0	24.0	24.0
Construction	7.0	7.0	7.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Technical Service	8.0	8.0	8.0	9.0	9.0	-	-	-	-	-
Subtotal	69.0	69.0	69.0	69.0	69.0	61.0	65.0	64.0	63.0	64.0
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	3.0	3.0	3.0
Information System	6.0	6.0	6.0	6.0	6.0	6.0	8.0	8.0	8.0	8.0
Subtotal	19.0	19.0	19.0	19.0	19.0	19.0	21.0	22.0	22.0	22.0
Engineering & External Affairs										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0
Customer Service	19.0	20.0	20.0	19.0	19.0	19.0	18.0	18.0	18.0	18.0
Water Conservation	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0
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	10.0	10.0	10.0
Subtotal	27.0	28.0	28.0	27.0	27.0	36.0	35.0	36.0	36.0	36.0
<b>Total</b>	<b>117.0</b>	<b>118.0</b>	<b>118.0</b>	<b>117.0</b>	<b>117.0</b>	<b>118.0</b>	<b>123.0</b>	<b>124.0</b>	<b>123.0</b>	<b>124.0</b>



Source: Las Virgenes Municipal Water District

# Las Virgenes Municipal Water District

## Operating Indicators by Function Last Ten Fiscal Years

Water	New Connections	Water Main Leak Repairs	Avg Daily
			Consumption (thousands of gallons)
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
2022	6	92	16,068
2023	7	87	11,437
2024	53	59	12,471

Potable Water	Connections	Deliveries (acre-feet)	Realized
			Capacity Fee Revenues
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
2022	19,918	17,999	539,777
2023	20,137	12,343	37,572
2024	19,905	12,471	95,772

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

Wastewater	Connections	Tapia Plant	LVMWD	Triunfo	Realized
				Sanitation District	Capacity Fee Revenues
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
2022	16,971	6,417	4,245	2,172	50,580
2023	17,192	6,873	4,738	2,135	278,045
2024	17,238	7,510	5,280	2,230	982,545

Source: Las Virgenes Municipal Water District

# 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
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
2022	395.3	3,227	4,546	3,100	38.95
2023	395.2	3,227	4,550	3,100	38.95
2024	395.0	3,229	4,543	3,100	39.65

Recycled Water	Water Main (miles)	Valves (#)	Storage Capacity (millions of gallons)	
			Reservoirs	Tanks
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
2022	68.6	374	19.3	5.6
2023	68.6	376	19.3	5.6
2024	68.6	376	19.3	5.6

Wastewater	Sanitary Sewers (miles)	Treatment Capacity (millions of gallons)
2016	56.9	16
2017	56.9	16
2018	56.8	16
2019	57.4	16
2020	57.4	16
2021	58.0	16
2022	58.0	16
2023	58.0	16
2024	58.0	16

Source: Las Virgenes Municipal Water District

# 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, 2024

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Beginning Balance:			
Capacity Fees		\$5,114,417	
Developer Fees		120,423	
Interest		332,534	
Total Beginning Balance			\$5,567,374
Fees Collected:			
Capacity Fees	\$1,330,252		
Developer Fees	371,073		
Total Fees Collected		1,701,325	
Interest Earned		140,573	
Fees Available		1,841,898	
Applied to:			
Capital Costs Funded by:			
Capacity Fees	4,425,372		
Meter Installation	38,594		
Developer Fees	442,823		
Interest Earned	394,226		
Total Capital Costs		5,301,015	
Refunds		2,091	
Total Funds Applied		5,303,106	
Net Changes for the Year			(3,461,208)
Ending Balance:			
Capacity Fees		1,978,612	
Developer Fees		48,673	
Interest (1)		78,881	
Total Ending Balance			<u>\$2,106,166</u>

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

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

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

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

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

Source: Las Virgenes Municipal Water District

# FISCAL YEAR 2023-24 ANNUAL COMPREHENSIVE FINANCIAL REPORT

*AS OF JUNE 30, 2024*

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Las Virgenes Municipal Water District



# Agenda

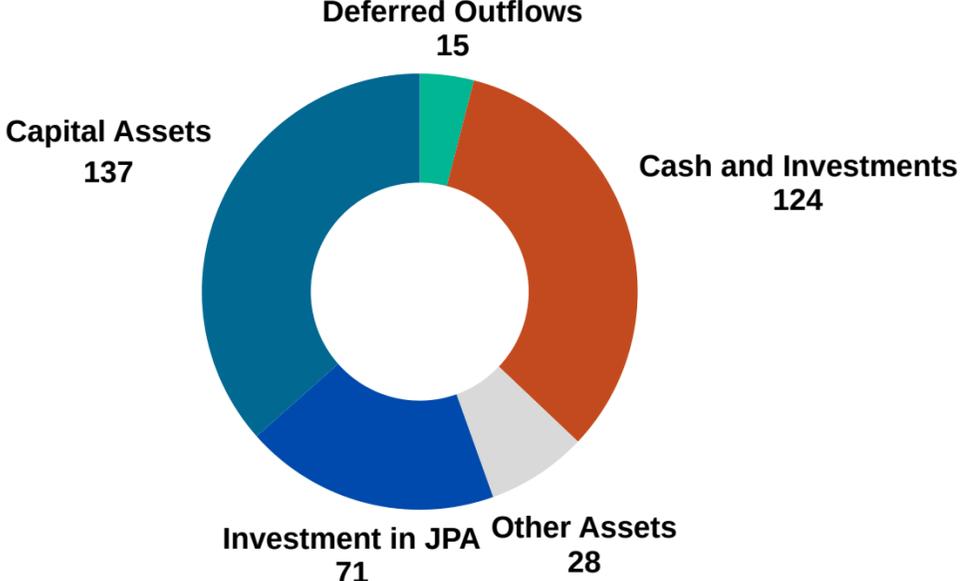
## **What this report covers**

- Net Position as of June 30, 2024
- Revenues & Expenses for Fiscal Years 2024 & 2023
- Ongoing Contractual Commitments
- Financial Reporting Awards Received

# Statement of Net Position

(in millions)

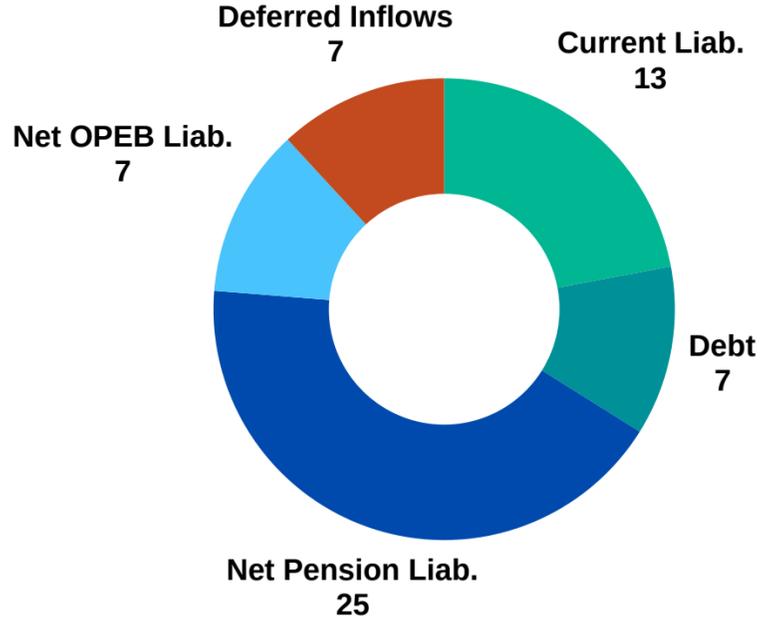
As of June 30, 2024



**\$375 million**

**Assets & Deferred Outflows**

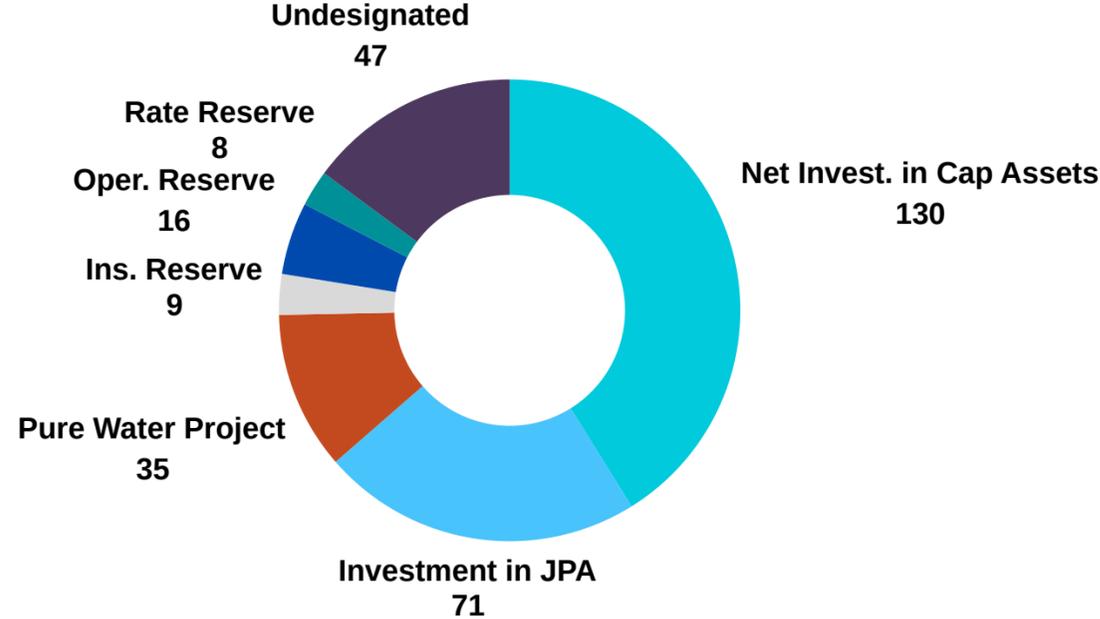
(+\$18m from prior year)



**\$59 million**

**Liabilities & Deferred Inflows**

(consistent with prior year)



**\$316 million**

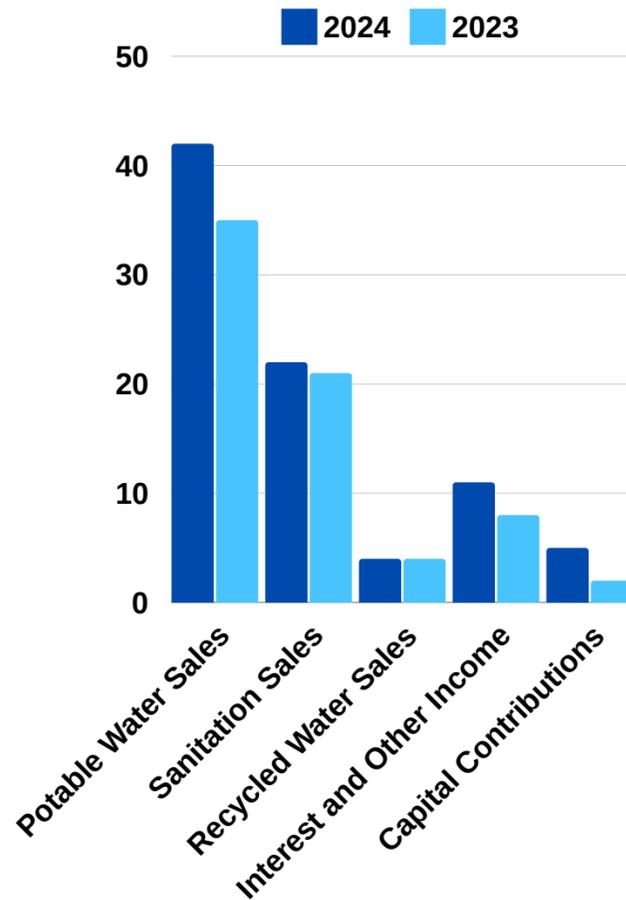
**Net Position**

(+\$18m from prior year)

# Statement of Revenues, Expenses, and Changes in Net Position

(in millions)

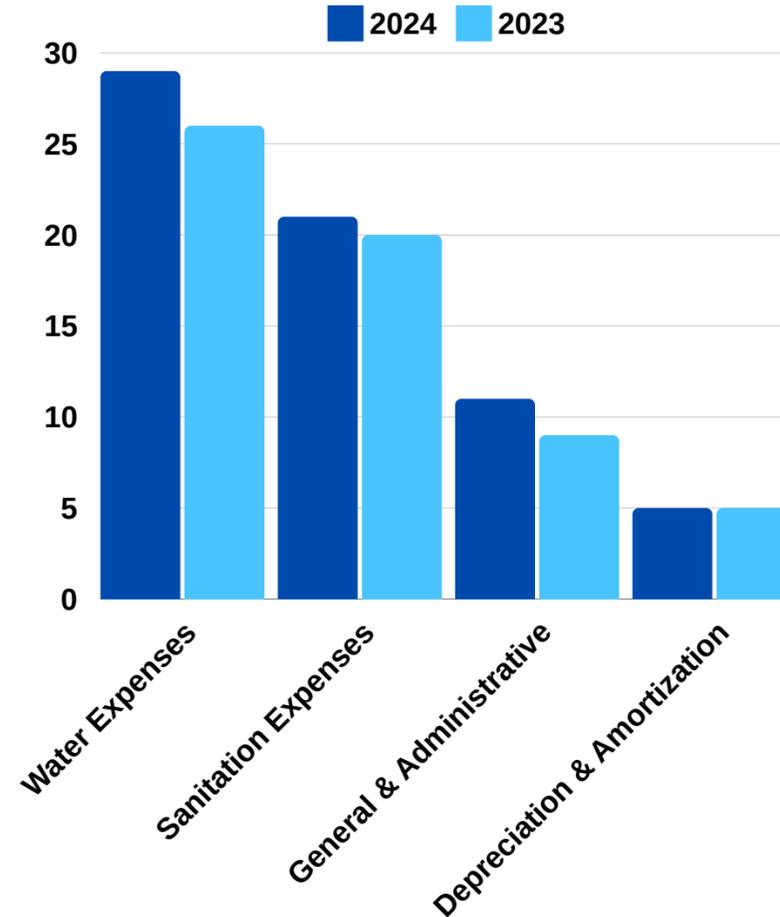
For the Years Ended June 30, 2024 and 2023



**\$84 million**

**Revenues**

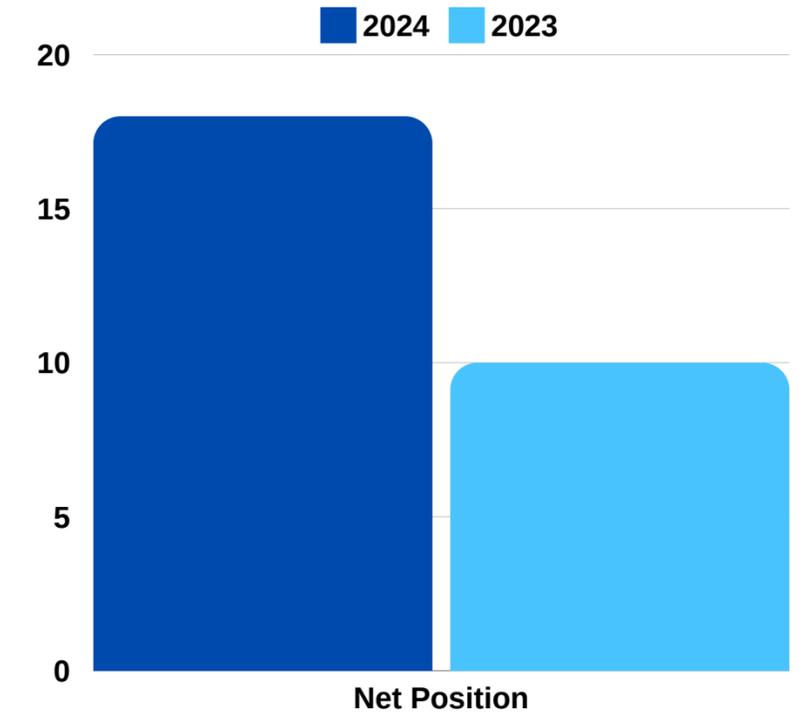
(+\$14m from prior year)



**\$66 million**

**Expenses**

(+\$6m from prior year)



**\$18 million**

**Change in net position**

(+\$8m from prior year)

# Ongoing Contractual Commitments

## **Contractual Commitments**

As of June 30, 2024, the District had material construction commitments evidenced by contractual commitments with contractors in the amount of \$9,627,991.

	<b>Contractual Commitment</b>
Cornell Pump Station Upgrades	\$ 5,586,647
LV Calleguas Interconnection	1,911,658
Various construction projects	2,129,686
	<u>\$ 9,627,991</u>

As of June 30, 2024, the JPA had material construction commitments evidenced by contractual commitments with contractors in the amount of \$31,296,105.

	<b>Contractual Commitment</b>
Pure Water Project	\$ 27,474,125
Malibou Siphon Lake	1,571,064
Various construction projects	2,250,916
	<u>\$ 31,296,105</u>

As of June 30, 2023, the District had material construction commitments evidenced by contractual commitments with contractors in the amount of \$4,667,664.

<b>Project Name</b>	<b>Commitment</b>
LV Calleguas Interconnection	\$ 1,941,285
Stationary emergency generator	820,433
Various construction projects	1,905,946
Total	<u>\$ 4,667,664</u>

# Financial Reporting Awards Received

## In Fiscal Year 2023-24

Government Finance Officers Association  
Triple Crown Winner



**Biennial  
Budget**



**Annual Comprehensive  
Financial Report**



**Popular Annual  
Financial Report**



**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Finance and Administration

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**SUBJECT: 2025 Financial Analysis and Rate Study: Policy Principles**

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**SUMMARY:**

On August 6, 2024, the Board awarded a contract to Water Resources Economics, LLC (WRE) to prepare a financial analysis and rate study for the five-year period beginning on January 1, 2026. Since that time, WRE has been working with staff to complete a comprehensive financial analysis of the District's three enterprises, including a review of historical revenues and expenses, the adopted Fiscal Year 2024-25 Budget, water and sanitation customer account data and the latest 10-year Infrastructure Improvement Plan. A summary of the financial analysis is planned for presentation to the Board on January 21, 2025. This report presents proposed policy principles for the rate study.

**RECOMMENDATION(S):**

Review and provide feedback on proposed policy principles for the 2025 Financial Analysis and Rate Study.

**DISCUSSION:**

The District completes a comprehensive financial analysis and rate study every five years to develop potable water, recycled water and sanitation rates necessary to provide reliable service during the study period. For the 2025 Financial Analysis and Rate Study, staff proposes the following policy principles, which are consistent the District's Strategic Plan Key Standard of Sound Financial Management and with those approved for the last rate study in 2020, with the exception of one new principle recommended (Principle No. 5).

1. Maintain a rate structure that is fair and equitable across customer classes and maintain commercial water budgets that promote efficient use in a manner that supports business and economic development.
2. Maximize revenue stability to navigate variable economic and hydrologic conditions.
3. Provide a strong price signal to drive an efficiency ethic and minimize rate impacts to efficient customers.
4. Ensure that rates are compliant with California Law.
5. Propose rates that allow the District to meet a minimum debt-service coverage ratio of

1.50.

The debt-service coverage ratio is a measure of cash flow available to pay current debt obligations. A debt-service coverage ratio of 1.50 offers the District a higher probability of earning a more favorable rating from credit agencies versus a ratio under 1.50. A higher credit rating can result in reduced debt service payments over time and a corresponding benefit to ratepayers through lower costs.

These recommended policy principles will ensure that the District is able to provide reliable water and sanitation service to its customers, while supporting water efficiency as a California way of life and effective utilization of the public's funds.

**GOALS:**

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Brian Richie, Finance Manager

**ATTACHMENTS:**

[2025 Financial Analysis Rate Study Policy Principles.pdf](#)

# 2025 Financial Analysis & Rate Study:

# Policy Principles

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# Why Policy Principles?

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- By establishing policy principles for the 2025 water and sanitation rate study, it ensures the District is able to provide reliable water and sanitation service to its customers, while supporting water efficiency as a California way of life.
- Proposed policy principles align with the District's *Strategic Plan* key standard of **Sound Financial Management**.
- Recommendation includes **four (4)** previously approved principles from the 2020 rate study and **one (1)** additional principle recommended for the 2025 study.



# Proposed Policy Principles

---

1. Maintain a rate structure that is fair and equitable across customer classes and maintain commercial water budgets that promote efficient use in a manner that supports business and economic development.
2. Maximize revenue stability to navigate variable economic and hydrologic conditions.
3. Provide a strong price signal to drive an efficiency ethic and minimize rate impacts to efficient customers.
4. Ensure that rates are compliant with California Law.
5. **Recommended: Propose rates that allow the District to meet a minimum debt-service coverage ratio of 1.50.**



# New Policy Principle 5: Debt Service Coverage Ratio of 1.50

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- Strategic Objective No. 5 in the District's *Strategic Plan* is to "Achieve a high credit rating for LVMWD's three enterprises." Achieving a high credit rating is one of the District's key standards of sound financial management.
- The debt-service coverage ratio is a measure of cash flow available to pay current debt obligations.
- A debt-service coverage ratio of 1.50 offers the District a higher probability of earning a more favorable rating from credit agencies versus a ratio under 1.50.
- A higher credit rating can result in reduced debt service payments over time and a corresponding benefit to ratepayers through lower costs.



# Recommendation

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Review and provide feedback on proposed policy principles for the 2025 Financial Analysis and Rate Study.





**DATE:** November 13, 2024  
**TO:** Board of Directors  
**FROM:** Finance and Administration

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**SUBJECT: Update to LVMWD Code Pertaining to Board Compensation**

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**SUMMARY:**

On January 16, 2024, the Board adopted Ordinance No. 286, updating the Las Virgenes Municipal Water District Code to provide for automatic annual cost of living adjustments to the per diem rate based on the October-to-October change in the Consumer Price Index (CPI) and directed staff to bring the proposed changes to the Board for confirmation each year. Concurrently, staff reviewed compensation policies for comparable agencies and found that at least one agency provided additional per diem compensation flexibility to its appointed representative to the Board of Metropolitan Water District of Southern California (MWD).

On November 13, 2024, staff will update the Board on the change in the CPI index that is scheduled to be released immediately prior to the Board meeting. Also, the Board is asked to consider adopting the attached Ordinance that would modify the Las Virgenes Municipal Water District Code to recognize the per diem for the District's appointed member to the MWD Board as separate and distinct from the per diem for service to the District's Board.

**RECOMMENDATION(S):**

Conduct a public hearing, and introduce and call for proposed Ordinance No. 288 to be given first reading by title only, amending Section 2-2.206 of the Las Virgenes Municipal Water District Code to reflect updates to Board compensation.

**ORDINANCE NO. 288**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE LAS VIRGENES MUNICIPAL WATER DISTRICT RELATING TO DIRECTORS' COMPENSATION**

(Reference is hereby made to Ordinance No. 288 on file in the District's Ordinance Book and by this reference the same is incorporated herein.)

**FISCAL IMPACT:**

Yes

**FINANCIAL IMPACT:**

This action is not expected to have a significant financial impact.

**DISCUSSION:**

Section 2-2.106 of the Las Virgenes Municipal Water District Code provides that directors shall be paid \$245.00 for each day's attendance ("per diem compensation") at meetings of the Board and for each day's service rendered as Director by request of the Board. Additionally, at the first Board meeting in January of each year, compensation to each director and each representative of the District on the Metropolitan Water District of Southern California Board shall be increased prospectively by the October-to-October All Urban Consumer Price Index for Los Angeles-Long Beach-Anaheim, up to a maximum of five percent (5%), subject to annual review by the Board each calendar year following the operative date of the last adjustment.

The per diem rate was last adjusted, effective the first Board meeting in January 2024, when it was increased from \$220 to \$245, based on data from a per diem rate survey of comparable agencies. Prior to that, the Board had not adjusted its per diem rate since 2017, when it was increased from \$200 to \$220. Staff updated the per diem rate based on data from the 2023 survey. Attached is a summary of the most current per diem rates that were verified for the comparable agencies approved by the Board in 2017.

Increasing the Board Member per diem rate by the October-to-October All Urban Consumer Price Index (CPI) for Los Angeles-Long Beach-Anaheim, up to a maximum of five percent (5%) effective on the first Board meeting in January 2025, is supported by the 2024 per diem rate survey data. The October-to-October CPI is scheduled to be released at 8:30 a.m. Eastern Standard Time (EST) on November 13, 2024, prior to the Board reviewing this item.

Staff will provide the Board with the released figure during the verbal presentation on this item. For reference, the September-to-September All Urban CPI for Los Angeles-Long Beach-Anaheim was 2.8%. The average 12-month CPI for the year was 3.33%, with the figure steadily declining since July.

**Additional Flexibility for Metropolitan Water District Representative:**

Staff also reviewed the per diem compensation policies of the comparable agencies with respect to their MWD representatives. The review found that at least one agency provided additional per diem compensation flexibility for its assigned representative to the MWD Board, recognizing the frequency of MWD and agency meetings occurring on the same day. The attached Ordinance would provide for the appointed MWD representative to be eligible for separate per diem compensation when MWD and LVMWD meetings occur on the same day.

**GOALS:**

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Sophia Crocker, Human Resources Manager

**ATTACHMENTS:**

Proposed Ordinance No. 288  
Section 2.2-106 of Las Virgenes Municipal Water District Code - Redlined  
Per Diem Rate Survey for 2024

**ORDINANCE NO. 288**

**AN ORDINANCE OF THE BOARD OF DIRECTORS  
OF LAS VIRGENES MUNICIPAL WATER DISTRICT  
RELATING TO DIRECTORS' COMPENSATION**

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

**Section 1. Purpose.**

This Ordinance provides Directors' compensation shall be changed.

**Section 2. Findings.**

The Board finds that the following is true and correct:

- (a) The Secretary has published notice of a public hearing to consider this Ordinance at least twice in the newspaper of general circulation within the District;
- (b) At the time and place stated in the Notice of Hearing, this Board has conducted a hearing concerning this Ordinance;
- (c) The adoption of this Ordinance is advantageous to the District.

**Section 3. 2-2.106 Compensation.**

(a) Each Director shall be paid \$245.00 for each day's attendance ("per diem compensation") at meetings of the Board, and for each day's service rendered as Director by request of the Board, not exceeding a total of ten (10) days in any calendar month. A Director shall be compensated for no more than one authorized meeting per day of the Board even if more than one meeting is attended in one day.

(b) Each representative of the District on the Board of Directors of the Metropolitan Water District of Southern California shall be paid \$245.00 for each day's attendance at meetings of the Board of Directors of the Metropolitan Water District of Southern California or committees thereof, and for each day's service rendered as Director, not exceeding a total of ten (10) additional days in any calendar month. The representative shall be compensated for no more than one meeting per day of the Metropolitan Water District Board, even if more than one meeting is attended in one day.

(c) Each Director, not a representative on the Board of Directors of the Metropolitan Water District of Southern California, shall be paid \$245.00 for each day's attendance at meetings of the Board of Directors of the Metropolitan Water District of Southern California or committees thereof, not exceeding a total of

three (3) days in any calendar month. The Director shall be compensated for no more than one meeting per day even if more than one meeting is attended in one day.

(d) On the first Board meeting in January of each year, compensation to each Director and each representative of the District on the Metropolitan Water District of Southern California Board of Directors shall be increased prospectively by the October-to-October All Urban Consumer Price Index for LA-Long Beach-Anaheim, up to a maximum of five percent (5%), subject to annual review by the Board each calendar year following the operative date of the last adjustment.

(e) Directors, other than Directors who have not been reelected to office, and including Directors-elect, may be compensated for attending the following meetings:

(1) General meetings and educational seminars conducted by Association of California Water Agencies (ACWA), the California Association of Sanitation Agencies (CASA), California Water Policy Planning Committee, Association of Water Agencies of Ventura County (AWA), WaterReuse Association, Southern California Water Coalition, California Special Districts Association (CSDA), and Colorado River Water Users Association. At least annually the Board shall determine meetings for which the Board shall be compensated.

(2) Any meeting as appointed to serve by the Board as the Board's delegate/member.

(3) Directors may request, verbally to the General Manager or in writing that the Board authorize attendance at meetings and seminars conducted by other organizations on subjects related to District operations. Such request shall be considered by the Board at a meeting of the Board prior to the subject meeting or seminar. In those cases where it is not practical to consider attendance at a meeting of the Board prior to the subject meeting or seminar, the request may be considered at the next subsequent regular meeting of the Board.

(f) Directors shall submit claims for compensation. The Secretary of the Board shall authorize payment for meetings and service and shall report such payments at a regular meeting following the month of submittal at which time the Board may ratify or disapprove payment of the claim(s).

(g) Directors shall be entitled to per diem compensation for actual travel associated with authorized meetings or educational seminars as follows:

(1) For travel outside California, up to one day prior to the start of the event and one day following conclusion of the event;

(2) For travel in California but outside Los Angeles, Orange and Ventura Counties, up to one day prior to the start of the event or one day following conclusion of the event; or

(3) For travel in Los Angeles, Orange and Ventura Counties, per diem compensation is not normally provided for travel except under extenuating circumstances as approved by the Board.

(h) Directors shall receive a District-paid contribution to medical insurance premiums equal to the amount that is provided to current active employees.

(i) Directors shall receive District-paid dental insurance for themselves, their spouse or domestic partner and unmarried eligible dependent children.

(j) Directors shall receive District-paid vision insurance for themselves. Additional coverage for dependents may be purchased.

(k) Life insurance coverage equal to the sum of \$25,000 is provided by the District subject to the age reduction schedule included in the District provided plan. Directors not applying within 30 days of the start of their term will be required to provide medical evidence of insurability.”

Except as provided herein, Resolution No. 2468 (Administrative Code) is reaffirmed and readopted.

**PASSED, APPROVED, AND ADOPTED** this \_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Jay Lewitt, President

ATTEST:

\_\_\_\_\_  
Gary Burns, Secretary

(SEAL)

APPROVED AS TO FORM:

\_\_\_\_\_  
W. Keith Lemieux, District Counsel

§ 2-2.106 Compensation.

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(j) Directors shall receive District-paid vision insurance for themselves. Additional coverage for dependents may be purchased.

(k) Life insurance coverage equal to the sum of \$25,000 is provided by the District subject to the age reduction schedule included in the District provided plan. Directors not applying within 30 days of the start of their term will be required to provide medical evidence of insurability.

Board of Directors Per Diem Rate Survey 2024

Agency	2017 Per Diem	2023 Per Diem	2024 Per Diem
Metropolitan Water District of So Cal	No Per Diem	No Per Diem	No Per Diem
Contra Costa Water District	\$100/mtg. - 10 mtgs./mo.	\$100/mtg. - 10 mtgs./mo.	\$100/mtg. - 10 mtgs./mo.
Los Angeles County Sanitation District	\$125/mtg. - no mtg. max.	\$125/mtg. - no mtg. max.	\$125/mtg. - no mtg. max.
San Diego County Water Authority	\$150.00/mtg. Board Members; \$180/mtg. Board Officers - max 10 mtgs./mo.	\$150.00/mtg. Board Members; \$180/mtg. Board Officers - 10 mtgs./mo.	\$150.00/mtg. Board Members; \$180/mtg. Board Officers - 10 mtgs./mo.
Padre Dam MWD	\$137/mtg. - 10 mtgs./mo.	\$160/mtg.	\$160/mtg.
Central Contra Costa Sanitary District	\$185/mtg. - 6 mtgs./mo.	\$200/mtg. - 6 mtgs./mo.	\$200/mtg. - 6 mtgs./mo.
Vallecitos Water District	\$200/mtg - 10 mtgs/mo.	\$200/mtg - 10 mtgs/mo.	\$200/mtg - 10 mtgs/mo.
Sweetwater Authority	\$150.00/mtg. - 10 mtgs. /mo.	\$200.00/mtg. - 10 mtgs./mo.	\$200.00/mtg. - 10 mtgs./mo.
Three Valleys WD	\$200/mtg. - 10 mtgs. max.	\$200/mtg. - 10 mtgs./mo.	\$200/mtg. - 10 mtgs./mo.
Upper San Gabriel Valley MWD	\$200/mtg. - 10 mtgs. max.	\$200/mtg. - 10 mtgs./mo.	\$200/mtg. - 10 mtgs./mo.
Union Sanitary District	\$212.10/mtg. - 6 mtgs./mo.	\$212.10/mtg. - 6 mtgs./mo.	\$218.99/mtg. - 6 mtgs./mo.
Triunfo Sanitation District	\$218/mtg. - 6 mtgs./mo.	\$220/mtg. - 6 mtgs./mo.	\$220/mtg. - 6 mtgs./mo.
Calleguas MWD	\$220/mtg. - 10 mtgs./mo.	\$227/mtg. - 10 mtgs./mo.	\$230/mtg. - 10 mtgs./mo.
Eastern Municipal WD	\$211/mtg. - 10 mtgs./mo.	\$245/mtg. - 10 mtgs./mo.	\$245/mtg. - 10 mtgs./mo.

## Board of Directors Per Diem Rate Survey 2024

<i>Las Virgenes MWD</i>	<b>\$200/mtg. 10 mtgs./mo.</b>	<b>\$220/mtg. - 10 mtgs./mo.</b>	<b>\$245/mtg. - 10 mtgs./mo.</b>
Cucamonga Valley WD	\$250/mtg - 10 mtgs./mo.	\$250/mtg - 10 mtgs./mo.	\$250/mtg - 10 mtgs./mo.
Moulton Niguel Water District	\$220/mtg. - 10 mtgs./mo.	\$280/mtg. - 10 mtgs./mo.	\$280/mtg. - 10 mtgs./mo.
Alameda County Water District	\$175/mtg. - 8 mtgs./mo.	\$290/mtg. - 10 mtgs./mo.	\$290/mtg. - 10 mtgs./mo.
Western Municipal Water District	\$240.67/mtg.	\$300/mtg. - 10 mtgs./mo.	\$300/mtg. - 10 mtgs./mo.
West Basin Municipal Water District	\$241.19/mtg. - 10 mtgs./mo.	\$295.09/mtg. - 10 mtgs./mo.	\$303.88/mtg. - 10 mtgs./mo.
Inland Empire Utilities Agency	\$225/mtg. - 10 mtgs./mo.	\$312/mtg. - 10 mtgs./mo.	\$312/mtg. - 10 mtgs./mo.
Santa Margarita WD	\$250/mtg. - 10 mtgs./mo.	\$270/mtg. - 10 mtgs./mo.	\$324/mtg. - 10 mtgs./mo.
Municipal Water District of Orange County	\$269.38 per day/max 10 days/mo.	\$327.43 - 10 mtgs./mo.	\$327.43 - 10 mtgs./mo.
Irvine Ranch Water District	\$273/mtg. - 10 mtgs./mo.	\$315/mtg. - 10 mtgs./mo.	\$331/mtg. - 10 mtgs./mo.
ACWA JPIA	\$267.99/mtg. no max	\$378/mtg. no max	\$397/mtg. no max
<b>Average per meeting rate w/out LVMWD</b>	<b>\$196.68</b>	<b>\$227.36</b>	<b>\$231.85</b>
<b>Median per meeting rate w/out LVMWD</b>	<b>\$211.55</b>	<b>\$223.50</b>	<b>\$225.00</b>