

Board Agenda

Regular Meeting

Thursday, April 11, 2024

Camrosa Board Room

7385 Santa Rosa Rd. • Camarillo, CA 93012

5:00 P.M.

Call to Order

NOTE: As authorized by California Government Code section 54953(b), a board member will be participating in this meeting via teleconferencing. The teleconference location is accessible to the public. The address of the teleconference location is: 5090 Donovan St. • Franklin, TN 37064

Public Comments

At this time, the public may address the Board on any item not appearing on the agenda which is subject to the jurisdiction of the Board. Persons wishing to address the Board should fill out a white comment card and submit it to the Board President prior to the meeting. All comments are subject to a 5-minute time limit.

Matters appearing on the Consent Agenda are expected to be non-controversial and will be acted upon by the Board at one time, without discussion, unless a member of Board or the Staff requests an opportunity to address any given item. Items removed from the Consent Agenda will be discussed at the beginning of the Primary Items. Approval by the Board of Consent Items means that the recommendation of the Staff is approved along with the terms and conditions described in the Board Memorandum.

Consent Agenda

1. Approve Minutes of the Special Meeting of March 18, 2024
2. Approve Minutes of the Regular Meeting of March 21, 2024
3. **Approve Vendor Payments

Objective: Approve the payments as presented by Staff.

Action Required: Approve accounts payable in the amount of \$1,197,668.46.

4. Forklift for Lynnwood Well Site

Objective: Purchase Hyster Forklift for Lynnwood Well site.

Action Required: It is recommended that the Board of Directors authorize the General Manager to:

- 1) Appropriate \$45,000.00 to establish a Forklift fixed asset; and
- 2) Issue a purchase order to Papé Material Handling in an amount not to exceed \$42,765.51, for the purchase of a Hyster® H50XT Forklift.

Primary Agenda

5. Cybersecurity Briefing

Objective: Provide a presentation to the Board on the District's Cybersecurity Posture.

Action Required: No action necessary; for information only.

6. **Fiscal Year 2023-24 End of Year Projections

Objective Receive a briefing from staff on the Fiscal Year (FY) 2023-24 End of Year Projections.

Action Required: No action necessary; for information only.

7. **Review of District Investment Policy

Objective: Update the District's Investment Policy.

Action Required: Adopt Resolution 24-05 Adopting a District Investment Policy.

8. **Set Proposition 218 Rate Hearing

Objective: Set a public hearing date to consider rate adjustments.

Action Required: It is recommended that the Board of Directors:

- 1) Accept the Comprehensive Rate Study.
- 2) Set a public hearing date of June 6, 2024, to consider adopting the proposed rate adjustments.

9. **Benefits Ad-Hoc Committee Report

Objective: Receive a report from the Benefits Ad-hoc Committee and provide direction to Staff on the next steps.

Action Required: No action necessary; for discussion only.

Comments by General Manager; Comments by Directors; Adjournment

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to Donnie Alexander at (805) 482-8514 at least 48 hours before the meeting, if possible.

**Indicates agenda items for which a staff report has been prepared and backup information has been provided to the Board. The full agenda packet is available for review on our website at: www.camrosa.com/board-agendas/

Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District's office located at 7385 Santa Rosa Rd. • Camarillo, CA 93012 during normal business hours.

April 11, 2024

**Board of
Directors
Agenda Packet**

Board Minutes

Special Meeting

Monday, March 18, 2024

Camrosa Water District

6:00 P.M.

Call to Order The meeting was convened at 6:00 P.M.

Present: Eugene F. West, President
Andrew F. Nelson, Vice-President (via teleconference)
Jeffrey C. Brown, Director
Timothy H. Hoag, Director (via teleconference)
Terry L. Foreman, Director

Staff: Norman Huff, Interim General Manager
Tamara Sexton, Deputy General Manager/Finance (via teleconference)
Jozi Zabarsky, Customer Service Manager

Guest: 8 attendees in person
10 attendees via teleconference

Public Comments

Primary Agenda

1. Community Forum on Rates

The Board welcomed those from the community who came to participate in-person and online in the Community Forum on Rates. A presentation was given by Interim General Manager Huff providing background on the District, what rates pay for, the District's current rate structure, how rates compare with neighboring providers, and the rate adjustment process. Following the presentation, Board Members and Staff responded to participants' comments and questions.

Adjournment

There being no further business, the meeting was adjourned at 7:00 P.M.

Norman Huff, Secretary
Board of Directors
Camrosa Water District

Eugene F. West, President
Board of Directors
Camrosa Water District

(ATTEST)

Board Minutes

Regular Meeting

Thursday, March 21, 2024
Camrosa Board Room
5:00 P.M.

Call to Order The meeting was convened at 5:00 P.M.

Present: Eugene F. West, President
Andrew F. Nelson, Vice-President (via teleconference)
Jeffrey C. Brown, Director
Timothy H. Hoag, Director
Terry L. Foreman, Director

Staff: Norman Huff, Interim General Manager
Tamara Sexton, Deputy General Manager/Finance (via teleconference)
Jozi Zabarsky, Customer Service Manager
Art Aseo, Engineering & Capital Projects Manager
Kevin Wahl, Superintendent of Operations
Mike Phelps, Water Quality and Environmental Compliance Supervisor
Terry Curson, District Engineer
Seth Shapiro, Legal Counsel

Guest: Alberto Morales, Black & Veatch (via teleconference)

Public Comments

None

Consent Agenda

1. Approve Minutes of the Regular Meeting of March 7, 2024

The Board approved the Minutes of the Regular Meeting of March 7, 2024.

Motion: Hoag **Second:** Foreman

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

2. Approve Vendor Payments

A summary of accounts payable in the amount of \$755,610.49 was provided for Board information and approval. The Board approved the payments to vendors as presented by staff in the amount of \$755,610.49.

Motion: Hoag **Second:** Foreman

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

Primary Agenda

3. Comprehensive Rate Study Update

The Board received a briefing on the Draft Comprehensive Rate Study.

No action necessary; for information only.

4. Miscellaneous Fees and Charges

Staff presented the proposed Miscellaneous Fees and Charges Schedule.

No action necessary; for information only.

5. Prop. 218 Notification and Protest Policy Resolution

The Board adopted Resolution 24-02 establishing a Prop. 218 Notification and Protest Policy.

Motion: Hoag **Second:** Brown

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

6. Proposed Fiscal Year 2024-25 Fixed Assets and Capital Projects

The Board received a briefing from staff on the proposed Fiscal Year (FY) 2024-25 Fixed Assets and Capital Projects.

No action necessary; for information only.

7. Woodcreek Well Rehabilitation Project

The Board took the following actions:

- 1) Appropriated additional funding in the amount of \$80,000.00 for the Woodcreek Well Rehabilitation from the potable capital replacement fund; and
- 2) Authorized the Interim General Manager to issue a change order to General Pump Company, Inc., in the amount of \$59,599.00, for swage patching the Woodcreek Well casing.

Motion: Nelson **Second:** Hoag

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

8. Ordinance 40 Property Owner Policy Implementation Plan

Staff presented the implementation plan regarding Property Owner requirement policy in Ordinance 40, Rules and Regulations Governing the Provision of Water and Sanitary Services.

No action necessary; for discussion only.

9. Update Ordinance 40

Staff presented proposed updates to provisions in Ordinance 40, Rules and Regulations Governing the Provision of Water and Sanitary Services.

No action necessary; for discussion only.

10. Appointment of General Manager and Secretary of the Board

The Board took the following actions:

- 1) Adopted Resolution 24-03 of the Board to formally appoint Norman Huff to the position of General Manager and Secretary of the Board effective March 11, 2024; and
- 2) Approved the General Manager’s compensation as recommended by the Ad Hoc committee.

Motion: Nelson **Second:** Brown

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

11. Amend the District’s Salary and Classification Schedule

The Board adopted Resolution 24-04 Adjusting the District’s Salary and Classification Schedule.

Motion: Hoag **Second:** Nelson

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-No; West-Yes

Comments by General Manager

- Provided an update on the impact of last summer’s wet weather on the calculations for the District’s costs for WWTP effluent paid to Thousand Oaks for Conejo Creek Project water.
- Reported submission of a letter of support for AB 2257 regarding special district protections from certain Prop 218 lawsuits.
- Informed the Board that the Treasury bills were rolled over on 3/14/24 for a 2-year note at 4.506% APR.
- Recommended the Board hold a Special Meeting workshop to outline foundational priorities, determine whether to conduct an organizational assessment, discuss policies, and develop goals and plans for self-reliance. President West commented that that meeting might be more effective if held after W&C’s water supply alternatives presentation in April.

Comments by Directors

- Director Hoag mentioned that the California Special Districts Association (CSDA) was seeking districts to provide support letters to Congress for H.R. 7525 the Special District Grant Accessibility Act. General Manager Huff let Director Hoag know that that he had already provided that correspondence.
- President West reminded staff that new assets must be added to the JPIA Property policy within 90 days to ensure coverage.

Adjournment

There being no further business, the meeting was adjourned at 6:20 P.M.

 Norman Huff, Secretary
 Board of Directors
Camrosa Water District

 Eugene F. West, President
 Board of Directors
Camrosa Water District (ATTEST)

Board Memorandum

April 11, 2024

To: General Manager
From: Sandra Llamas, Sr. Accountant
Subject: Approve Vendor Payments

Objective: Approve the payments as presented by Staff.

Action Required: Approve accounts payable in the amount of \$1,197,668.46.

Discussion: A summary of accounts payable is provided for Board information and approval.

Payroll PR ME & 3-2, 2024	\$ 120,179.52
Accounts Payable 03/14/2024-04/01/2024	\$ <u>1,077,488.94</u>
Total Disbursements	\$ <u>1,197,668.46</u>

DISBURSEMENT APPROVAL	
BOARD MEMBER	DATE
BOARD MEMBER	DATE
BOARD MEMBER	DATE

 Norman Huff, General Manager

Camrosa Water District

Accounts Payable Period:

03/14/2024-04/01/2024

Expense	Account Description	Amount
10302	Escrow Account-Cushman	
11100	AR Other	
11700	Meter Inventory	
11900	Prepaid Insurance	
11905	Prepaid Maintenance Ag	
13000	Land	
13400	Construction in Progress	764,420.04
20053	Current LTD Bond 2016	
21800	Unclaimed Monies	
20400	Contractor's Retention	-115.20
20250	Non-Potable Water Purchases	
23001	Refunds Payable	376.92
50110	Payroll FLSA Overtime-Retro	
50010	Water Purchases & SMP	
50020	Pumping Power	
50100	Federal Tax 941 1 st QTR	
50012	CamSan Reclaimed Water	15,871.20
50135	PERS Retirement	
50200	Utilities	
50210	Communications	5,477.86
50220	Outside Contracts	82,660.65
50230	Professional Services	144,501.11
50240	Pipeline Repairs	13,049.73
50250	Small Tool & Equipment	572.71
50260	Materials & Supplies	24,396.76
50270	Repair Parts & Equip Maint	22,107.35
50280	Legal Services	
50290	Dues & Subscriptions	
50300	Conference & Travel	644.81
50310	Safety & Training	
50330	Board Expenses	
50340	Bad Debt	
50350	Fees & Charges	3,525.00
50360	Insurance Expense	
50500	Misc Expense	
50600	Fixed Assets	
50700	Interest Expense	
TOTAL		\$1,077,488.94

Expense Approval Report

By Vendor Name

Camrosa Water District, CA

Payable Dates 3/14/2024 - 4/1/2024 Post Dates 3/14/2024 - 4/1/2024

Payment Numl	Post Date	Vendor Name	Payable Number	Description (Item)	Account Name	Purchase O	Amount
124	03/19/2024	CAMROSA WATER DISTRICT	1992	Reimbsmt for EFT pymt to Bondy Grdwtr	Prof services		796.25
Vendor: INT03 - INTERA INCORPORATED							
125	03/29/2024	INTERA INCORPORATED	02-24-28	PO FY23-0322 was inadvertently closed for Track #2.	Prof services	FY24-0223	6,030.00
125	03/29/2024	INTERA INCORPORATED	02-24-82	SGMA annual report and update numerical model	Prof services	FY24-0147	23,645.00
Vendor INT03 - INTERA INCORPORATED Total:							29,675.00

TOTAL VENDOR PAYMENTS-GSA **\$ 30,471.25**

Vendor: *CAM* - DEPOSIT ONLY-CAMROSA WTR							
3428	03/21/2024	DEPOSIT ONLY-CAMROSA WTR	3-21-AP	Transfer to Disbursements Account	Transfer to disburseme		380000
3429	03/21/2024	DEPOSIT ONLY-CAMROSA WTR	3-2-PR	Transfer to Disbursements Account	Transfer to disburseme		190000
Vendor *CAM* - DEPOSIT ONLY-CAMROSA WTR Total:							570000

60552	03/27/2024	ACLARA TECHNOLOGIES	24001269	SERIES 3451 MTUS	Construction in progres	FY24-0155	501,930.00
60553	03/22/2024	ADVANCE UTILITY SYSTEMS	ADVXT0000183	CIS upgrade	Construction in progres	FY24-0045	10,100.00

Vendor: AGR00 - AG RX INC.							
60554	03/27/2024	AG RX INC.	102954	Weed abatement	Outsd contracts	FY24-0211	3,050.81
60554	03/29/2024	AG RX INC.	102980	Outside Contracts - Weed Abatement	Outsd contracts		567.33
Vendor AGR00 - AG RX INC. Total:							3,618.14

60555	03/27/2024	AIRGAS USA, LLC.	9148168281	Materials & Supplies - CO2 for Conejo GAC	Materials & supplies		5,292.87
60556	03/25/2024	ALDENVEE S DABALOS	00001058	Deposit Refund Act 1058- 5971 Paseo Encantada	Refunds payable		23.00

Vendor: ALL11 - ALL PEST AND REPAIR, INC.							
60557	03/22/2024	ALL PEST AND REPAIR, INC.	0027505	Pest Control- VTA1-1900	Outsd contracts		700.00
60557	03/22/2024	ALL PEST AND REPAIR, INC.	0027535	Pest Control- VTA1-7385	Outsd contracts		550.00
Vendor ALL11 - ALL PEST AND REPAIR, INC. Total:							1,250.00

Vendor: ALL14 - ALLCONNECTED INC							
60558	03/19/2024	ALLCONNECTED INC	108093	CISv5 - Monthly Cloud Hosting	Construction in progre	FY24-0204	2,167.80
60558	04/01/2024	ALLCONNECTED INC	108208	CISv5 - Monthly Cloud Hosting	Construction in progre	FY24-0224	2,167.80
60558	04/01/2024	ALLCONNECTED INC	108226	All Connected Smart Connect and Aux Support	Outsd contracts	FY24-0003	13,524.25
60558	04/01/2024	ALLCONNECTED INC	43777	Labor and Material for NetworkSwitch Installations	Construction in progre	FY24-0189	28,829.89
Vendor ALL14 - ALLCONNECTED INC Total:							46,689.74

60559	03/28/2024	Arroyo Santa Rosa Valley Basin GSA	14	FY23-24 Contribution to Arroyo Santa Rosa GSA	Prof services		80,000.00
-------	------------	------------------------------------	----	---	---------------	--	-----------

Vendor: BAD02 - BADGER METER INC							
60560	03/27/2024	BADGER METER INC	1643959	MTU Project Meter Order Badger	Construction in progre	FY24-0158	28,120.95
60560	03/29/2024	BADGER METER INC	1646122	MTU Project Meter Order Badger	Construction in progre	FY24-0158	37,888.86
Vendor BAD02 - BADGER METER INC Total:							66,009.81

60561	03/27/2024	BASELINE ENTERPRISES	21490	Outside Contracts-Fuel Inspection-March	Outsd contracts		981.75
60562	03/26/2024	BLACK & VEATCH CORP	6712877	Amend #1-Additional Scope of work	Prof services	FY23-0279-R	4,700.00
60563	03/22/2024	BSK ASSOCIATES	AH07084	GAC Plant Analysis for PFAS	Outsd contracts		890.00

Vendor: CAN03 - Cannon Corporation

60564	03/19/2024	Cannon Corporation	87564	AG 3 Tank Design Services	Construction in progres FY23-0201-R	26,014.75
60564	03/26/2024	Cannon Corporation	87757	AG 3 Tank Design Services	Construction in progres FY23-0201-R	4,382.25
60564	03/26/2024	Cannon Corporation	87799	Design Camsprings new waterline under Conejo Creek	Construction in progres FY22-0273-R	276.75
60564	03/29/2024	Cannon Corporation	87861	Construction Support Services	Construction in progres FY22-0273-R	960.53
60564	03/29/2024	Cannon Corporation	87861	Design Camsprings new waterline under Conejo Creek	Construction in progres FY22-0273-R	1,357.47

Vendor CAN03 - Cannon Corporation Total: 32,991.75

60565	03/27/2024	CITY OF CAMARILLO	31325	Recycled Water from CamSan-February 2024	CamSan Water	15,871.20
60566	03/22/2024	COASTAL-PIPCO	52248828-001	Plumbing for Kuntz Analyzer	Materials & supplies	508.65
60567	03/19/2024	CONSOR NORTH AMERICA, INC.	W232492CA-00-4	Design Services for Iron/MN Removal	Construction in progres FY24-0084	9,838.18
60568	03/25/2024	CORELOGIC INFORMATION SOLUTIONS, INC	30708666	County Assessors Info for CWD Parcel Area	Outsd contracts	163.91
60548	03/14/2024	COUNTY OF VENTURA PROP 84	PV_WellGrant010820	PV Well #1 grant administration	Construction in progres	1,811.81
60569	03/27/2024	DANIELS TIRE SERVICE, INC	250133640	F550 Tires Unit 6	Repair parts & equipme FY24-0213	2,416.28
60570	03/25/2024	DESIRIE OSUNA	00002266	Deposit Reund Act 2266 - 394 Mira Flores Ct	Refunds payable	3.51
60571	03/22/2024	E.J. HARRISON & SONS INC	5335	Trash Removal CWRF	Outsd contracts	552.94
1362	04/01/2024	ENTERPRISE FLEET SERV INC	FBN4970888	Lease Vehicle Charges-March 2024	Outsd contracts	11,040.25

Vendor: FAM01 - FAMCON PIPE & SUPPLY, INC

60572	03/22/2024	FAMCON PIPE & SUPPLY, INC	S100122475-002	Meter Tools & Gaskets	Small tools & equipmer	845.13
60572	03/27/2024	FAMCON PIPE & SUPPLY, INC	S100123897-001	Materials & Supplies - Pipe Fittings	Materials & supplies	961.98
60572	04/01/2024	FAMCON PIPE & SUPPLY, INC	S100124102-003	Materials and Supplies - Fittings	Materials & supplies FY24-0222	1,401.76

Vendor FAM01 - FAMCON PIPE & SUPPLY, INC Total: 3,208.87

60573	03/29/2024	Frontier Communications	March 2024	VOIP - Land Lines	Communications	683.92
-------	------------	-------------------------	------------	-------------------	----------------	--------

Vendor: FRU01 - FRUIT GROWERS LAB. INC.

60574	03/27/2024	FRUIT GROWERS LAB. INC.	401424A	RMWTP Analysis	Outside Contracts	41.00
60574	03/19/2024	FRUIT GROWERS LAB. INC.	401946A	CWRF Compliance Samples	Outsd contracts	241.00
60574	03/19/2024	FRUIT GROWERS LAB. INC.	402445A	Round Mountain Compliance Sample	Outside Contracts	41.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	402446A	University Well Tri Annual	Outsd contracts	773.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	402564A	CWRF Analysis	Outsd contracts	68.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	402565A	CWRF Analysis	Outsd contracts	123.00
60574	03/19/2024	FRUIT GROWERS LAB. INC.	402624A	Thermo Laboratory Water	Outsd contracts	60.00
60574	03/19/2024	FRUIT GROWERS LAB. INC.	402625A	Blair Allen Project	Outsd contracts	23.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	402879A	UV Well Analysis	Outsd contracts	53.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	403074A	GAC Analysis	Outsd contracts	379.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	403172A	GAC Plant Analysis	Outsd contracts	175.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	403173A	RMWTP Analysis	Outside Contracts	41.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	403174A	RMWTP Analysis	Outside Contracts	41.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	403175A	CWRF Analysis	Outsd contracts	314.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	403484A	Lab DI Water Analysis	Outsd contracts	295.00
60574	03/27/2024	FRUIT GROWERS LAB. INC.	403485A	RMWTP Analysis	Outside Contracts	41.00
60574	04/01/2024	FRUIT GROWERS LAB. INC.	403973A	Outside Lab Analysis for GAC	Outsd contracts	39.00
60574	04/01/2024	FRUIT GROWERS LAB. INC.	404412A	Outside Lab Analysis for GAC	Outsd contracts	39.00

Vendor FRU01 - FRUIT GROWERS LAB. INC. Total: 2,787.00

60575	03/27/2024	GENERAL PUMP COMPANY, INC	Pymt1- 31068	Woodcreek Well Rehabilitation	Construction in progres FY24-0154	75,772.00
60576	03/25/2024	GINNY COOPER	00006812	Deposit Refund Act 6812- 1289 La Culebra Cir	Refunds payable	52.67

Vendor: HAC01 - HACH COMPANY

60577	03/19/2024	HACH COMPANY	13953369	Pump Tubing for the Composi Samplers CWRF	Materials & supplies	215.58
60577	03/27/2024	HACH COMPANY	13968320	Lab Supplies	Materials & supplies	452.01

Vendor HAC01 - HACH COMPANY Total: 667.59

60578	03/25/2024	HERITAGE REAL ESTATE GROUP	00001472	Deposit Refund Act 1472 - 4654 Colony Dr	Refunds payable	43.34
-------	------------	----------------------------	----------	--	-----------------	-------

Vendor: HOP02 - HOPKINS GROUNDWATER CONSULTING						
60549	03/14/2024	HOPKINS GROUNDWATER CONSULTING	11975	PV Modeling	Prof services	1,427.50
60579	03/26/2024	HOPKINS GROUNDWATER CONSULTING	11991	Hydrogeological Services for Woodcreek Well Rehab	Construction in progres FY24-0100	12,001.25
60579	03/29/2024	HOPKINS GROUNDWATER CONSULTING	11993	Consulting Services for Monitoring Well PV Basin	Construction in progres FY23-0266-f	3,841.25
Vendor HOP02 - HOPKINS GROUNDWATER CONSULTING Total:						17,270.00
60580	04/01/2024	HYDROPRO SOLUTIONS	0002644-IN	2" Meter - Spools	Repair parts & equipme FY24-0209	3,569.75
60581	03/28/2024	INFOSEND, INC.	258853	March Billing Statements & Forum Inserts Charges	Outsd contracts	5,839.28
60582	03/26/2024	INTERA INCORPORATED	02-24-15	Pleasant Valley Basin Modeling	Prof services FY24-0016	13,525.00
60583	04/01/2024	Janitek Cleaning Solutions-Allstate Cleaning, Inc.	52554A	Janitorial Services - March 2024.	Outsd contracts	1,897.10
60584	03/25/2024	JESSICA MCCLELLAN	00003739	Deposit Refund Act 3739 - 1422 Calle Lozano	Refunds payable	18.70
1363	03/27/2024	JOSEPHINE SCHOLL	32624-TRVL REIMB	Buena Park Cerritos Conf-Mileage Reimb	Conf. & travel	117.92
60585	03/29/2024	LASER TONER & COMPUTER SUPPLY, INC	167464	Toner for Office Printers	Materials & supplies	85.78
60586	03/27/2024	LINDE GAS & EQUIPMENT INC	41825953	Acetylene Gas Cylinders	Materials & supplies	87.24
60587	03/27/2024	MCCALL'S METER SALES & SERVICE	36524	Production Meter Calibration	Outsd contracts FY24-0214	2,420.00
60588	03/27/2024	MCR TECHNOLOGIES, INC.	42485	Production Mag Meter Cals	Outsd contracts FY24-0206	6,443.00
Vendor: MNS01 - MNS ENGINEERS, INC.						
60589	03/26/2024	MNS ENGINEERS, INC.	85122	Solids Dewatering Press	Construction in progres FY24-0126	1,164.00
60589	03/26/2024	MNS ENGINEERS, INC.	85342	Solids Dewatering Press	Construction in progres FY24-0126	5,190.00
60589	03/29/2024	MNS ENGINEERS, INC.	85343	Water Quality Sampling Stations	Construction in progres FY24-0142	1,338.00
Vendor MNS01 - MNS ENGINEERS, INC. Total:						7,692.00
60590	03/22/2024	NORTHSTAR CHEMICAL	277019	RMWTP Chemicals-Sodium Hypochlorite	Materials & Supplies-RM	6,302.88
60591	03/28/2024	PAPE MATERIAL HANDLING, INC	6456995	Forklift Repair	Repair parts & equipme FY24-0216	1,484.19
60592	03/25/2024	PETER HOLZNER	00001749	Deposit Refund Act 1749 - 221 Estancia Pl	Refunds payable	31.23
60593	04/01/2024	QUADIENT LEASING USA, INC.	Q1239536	Postage Meter Rental - 4/10 th 7/09 2024	Materials & supplies	551.81
Vendor: QUI02 - QUINN COMPANY						
60594	03/27/2024	QUINN COMPANY	WON10021960	Generator Maintenance 26 Red	Repair parts & equipme FY24-0164	2,665.08
60594	03/27/2024	QUINN COMPANY	WON10021961	Generator Maintenance 57 Blue	Repair parts & equipme FY24-0161	2,038.95
60594	03/27/2024	QUINN COMPANY	WON10021989	Generator Maintenance 52 White	Repair parts & equipme FY24-0163	2,072.87
60594	03/29/2024	QUINN COMPANY	WON10022034	Generator Maintenance 57 Blue	Repair parts & equipme FY24-0161	2,205.00
60594	03/27/2024	QUINN COMPANY	WOO10079634	Front Loader Service - CWRP	Outsd contracts FY24-0202	1,655.86
Vendor QUI02 - QUINN COMPANY Total:						10,637.76
60595	03/27/2024	R&B AUTOMATION, INC.	10149887	Drive Coupler Repair CWRP Headworks	Outsd contracts FY24-0215	3,635.50
60596	03/27/2024	RAIDER PAINTING COMPANY	24-1136	Painting Pond Station Pipes	Outsd contracts FY24-0201	14,300.00
60597	03/27/2024	SAM HILL & SONS, INC.	4838	Leak Repair 1688 Summerfield	Pipeline repairs FY24-0212	11,996.68
60598	04/01/2024	Santa Paula Materials, Inc.	23397	Rock and Sand	Pipeline repairs FY24-0220	1,053.05
60599	03/27/2024	SAVOIA FARMS, LLC.	00007565	Deposit Refund Act 7565 - 15606A Tierra Rejada Rd	Refunds payable	149.40
Vendor: SCF01 - SC Fuels						
60600	03/22/2024	SC Fuels	2598932IN	Material & Supplies- FUEL	Materials & supplies	1,830.51
60600	03/27/2024	SC Fuels	2603034IN	Material & Supplies - FUEL	Materials & supplies	1,874.49
60600	03/22/2024	SC Fuels	2603124IN	Materials & Supplies - FUEL	Materials & supplies	1,981.85
60600	03/29/2024	SC Fuels	2606931IN	Material & Supplies - FUEL	Materials & supplies	1,797.27
Vendor SCF01 - SC Fuels Total:						7,484.12
60601	03/22/2024	SPARKLETT'S	4667386-031724	Distilled Bottled Water	Outsd contracts	89.43
Vendor: PIM01 - STELLA G. PIMENTEL						
1366	03/26/2024	STELLA G. PIMENTEL	3-26-24 TrvlReimb	Mileage Reimb-2024 AUS California Users Group	Conf. & travel	178.09
1366	03/26/2024	STELLA G. PIMENTEL	3-26-24 TrvlReimb	Mileage Reimb-2024 AUS California Users Group	Conf. & travel	164.39
1366	03/26/2024	STELLA G. PIMENTEL	3-26-24 TrvlReimb	Mileage Reimb-2024 AUS California Users Group	Conf. & travel	184.41
Vendor PIM01 - STELLA G. PIMENTEL Total:						526.89
60602	04/01/2024	T&T TRUCK & CRANE SERVICE	166964	Diversion Pump Repair	Outsd contracts FY24-0221	1,235.00
60603	03/27/2024	TGBAR INC	7719	Kuntze Free Chlorine online Meter	Construction in progres FY24-0203	6,962.50

Vendor: THO09 - THOMAS SCIENTIFIC

60604	03/22/2024	THOMAS SCIENTIFIC	3239631	Lab Supplies	Materials & supplies	66.32
60604	04/01/2024	THOMAS SCIENTIFIC	3246023	Lab Supplies	Outsd contracts	28.73
Vendor THO09 - THOMAS SCIENTIFIC Total:						95.05

60551	03/26/2024	TONY'S BODY SHOP	61301	Repair Camrosa Fleet Vehicle Damaged Collision	Repair parts & equipme	2,707.67
60605	03/25/2024	TRACY F LIN	00002126	Deposit Refund Act 2126 - 5645 Calle Sencillo	Refunds payable	55.07
60606	03/27/2024	TRAFFIC TECHNOLOGIES LLC	46850	Signs for Heritage Park Monitoring Well	Materials & supplies	181.90

Vendor: UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC

60607	04/01/2024	UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFO	23-2425000	Dig Alert Tickets-March 2024	Outsd contracts	123.19
60607	04/01/2024	UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFO	320240211	Dig Alert Tickets-March 2024	Outsd contracts	503.50
Vendor UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC Total:						626.69

Vendor: UNI08 - UNIFIRST CORPORATION

60608	03/22/2024	UNIFIRST CORPORATION	2210082486	Office Cleaning Supplies - Towel-Mat Services	Outsd contracts	87.46
60608	03/22/2024	UNIFIRST CORPORATION	2210082487	Uniform Cleaning Service	Outsd contracts	146.64
60608	03/27/2024	UNIFIRST CORPORATION	2210084310	Office Cleaning Supplies - Towel & Mat Service	Outsd contracts	93.26
60608	03/27/2024	UNIFIRST CORPORATION	2210084311	Uniform Cleaning Service	Outsd contracts	146.98
Vendor UNI08 - UNIFIRST CORPORATION Total:						474.34

Vendor: USA01 - USA BLUE BOOK

60610	03/27/2024	USA BLUE BOOK	INV00306709	PH Analyzers Conejo GAC	Repair parts & equipme FY24-0153	2,252.75
60610	03/27/2024	USA BLUE BOOK	INV00314456	Lab Supplies	Materials & supplies	101.92
Vendor USA01 - USA BLUE BOOK Total:						2,354.67

Vendor: VEN38 - VENCO WESTERN, INC.

60611	03/28/2024	VENCO WESTERN, INC.	Pymt4-32369FN-IN	Landscaping for Lynnwood Well	Construction in progres FY24-0085	2,304.00
60611	03/28/2024	VENCO WESTERN, INC.	Retention-Pymt4	Retention from Pymt 4-32369FN-IN	Contractor's retention	(115.20)
Vendor VEN38 - VENCO WESTERN, INC. Total:						2,188.80

Vendor: VEN21 - VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

60612	03/22/2024	VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT	1049484	Generator Permit - Read Rd Sewer Lift	Fees & charges	705.00
60612	03/22/2024	VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT	1049485	Generator Permit - Highlands Pump Station	Fees & charges	705.00
60612	03/22/2024	VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT	1049486	Generator Permit - Tierra Rejada Well	Fees & charges	705.00
60612	03/22/2024	VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT	1049487	Generator Permit - Sewer Lift #2	Fees & charges	705.00
60612	03/22/2024	VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT	1049488	Generator Permit - Pump Station #3	Fees & charges	705.00
Vendor VEN21 - VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT Total:						3,525.00

60613	03/22/2024	VENTURA SECURITY SYSTEMS	8135414	Security System Maintenance	Outsd contracts	207.48
60614	04/01/2024	VERIZON WIRELESS	9959793867	Cell Phones	Communications	4,793.94

Vendor: WWG01 - W W GRAINGER, INC.

60615	03/27/2024	W W GRAINGER, INC.	9065833858	Repair Parts - Chemical Pump	Repair parts & equipme	694.81
60615	04/01/2024	W W GRAINGER, INC.	9068275305	Materials & Supplies - Cable Grips	Materials & supplies	429.52
Vendor WWG01 - W W GRAINGER, INC. Total:						1,124.33

60616	03/27/2024	WATER SYSTEMS CONSULTING, INC.	9152	Prop 218 Professional Services	Prof services FY24-0207	1,241.00
-------	------------	--------------------------------	------	--------------------------------	-------------------------	----------

Vendor: W0004 - WOODARD & CURRAN, INC.

60617	03/27/2024	WOODARD & CURRAN, INC.	229766	Water Resource Planning	Prof services	FY23-0150-R	28,622.61
60617	03/29/2024	WOODARD & CURRAN, INC.	231762	2023 Master Plan	Prof services	FY23-0008-R	7,895.00
60617	03/27/2024	WOODARD & CURRAN, INC.	231767	Water Resource Planning	Prof services	FY23-0150-R	7,090.00
Vendor W0004 - WOODARD & CURRAN, INC. Total:							43,607.61

Vendor: ZW001 - ZWORLD GIS, LLC

60618	03/19/2024	ZWORLD GIS, LLC	2023-0425	GIS Support Services	Outsd contracts	FY24-0042	4,500.00
60618	03/19/2024	ZWORLD GIS, LLC	2024-0108	GIS Support Services	Outsd contracts	FY24-0042	4,500.00
Vendor ZW001 - ZWORLD GIS, LLC Total:							9,000.00

TOTAL VENDOR PAYMENTS-CAMROSA

\$ 1,077,488.94

1359	04/01/2024	ACWA JOINT POWERS INS	1stQTR2024	1st QTR 2024 Workers' Comp Premium	P/R-worker comp		9,881.39
1360	04/01/2024	ACWA/JPIA	3-24 PR ME	Health, Dental & Vision	Medical ins Premiums		56,203.94

Vendor: PER05 - CAL PERS 457 PLAN

DFT0005184	03/21/2024	CAL PERS 457 PLAN	INV0014494	Deferred Compensation	Deferred comp - ee pai		1,096.15
DFT0005185	03/21/2024	CAL PERS 457 PLAN	INV0014495	Deferred Compensation	Deferred comp - ee pai		1,237.00
DFT0005187	03/21/2024	CAL PERS 457 PLAN	INV0014498	Deferred Compensation	Deferred comp - ee pai		300.00
Vendor PER05 - CAL PERS 457 PLAN Total:							2,633.15
DFT0005180	03/21/2024	COLONIAL SUPPLEMENTAL INS	INV0014490	Colonial Benefits	Colonial benefits		231.80

Vendor: EDD01 - EMPLOYMENT DEVELOP. DEPT.

DFT0005203	03/21/2024	EMPLOYMENT DEVELOP. DEPT.	INV0014522	Payroll-SIT	P/R-sit		5,354.37
DFT0005207	03/21/2024	EMPLOYMENT DEVELOP. DEPT.	INV0014529	Payroll-SIT	P/R-sit		33.30
Vendor EDD01 - EMPLOYMENT DEVELOP. DEPT. Total:							5,387.67
DFT0005186	03/21/2024	Empower Annuity Ins Co of America	INV0014496	Deferred Comp 457	Deferred comp - ee pai		150.00

Vendor: HEA02 - HealthEquity

DFT0005190	03/21/2024	HealthEquity	INV0014502	HSA-Employee Contribution	HSA Contributions Paya		148.08
DFT0005191	03/21/2024	HealthEquity	INV0014503	HSA Contributions	HSA Contributions Paya		50.00
Vendor HEA02 - HealthEquity Total:							198.08

1357	03/21/2024	LINCOLN FINANCIAL GROUP	INV0014497	Deferred Compensation	Deferred comp - ee pai		2,849.07
1358	03/21/2024	LINCOLN FINANCIAL GROUP	INV0014516	Profit Share Contribution	Profit share contributio		2,888.49
DFT0005188	03/21/2024	PUBLIC EMPLOYEES	INV0014500	PERS-Classic Employee Portion	P/R-state ret.		20,548.85
DFT0005192	03/21/2024	SYMETRA LIFE INS CO.	INV0014504	Life Insurance	Life ins.		305.50

Vendor: UNI10 - UNITED STATES TREASURY

DFT0005200	03/21/2024	UNITED STATES TREASURY	INV0014519	FIT	P/R-fit		12,841.64
DFT0005201	03/21/2024	UNITED STATES TREASURY	INV0014520	Payroll-Social Security Tax	P/R - ee social security		792.24
DFT0005202	03/21/2024	UNITED STATES TREASURY	INV0014521	Payroll- Medicare Tax	P/R - ee medicare		3,655.72
Vendor UNI10 - UNITED STATES TREASURY Total:							17,289.60
60550	03/21/2024	UNITED WAY OF VENTURA CO.	INV0014489	Charity-United Way	P/R-charity		20.00

Vendor: UNU01 - UNUM LIFE INSURANCE

1361	04/01/2024	UNUM LIFE INSURANCE	INV0014505	Lont Term Disability	Ltd ins.		1,291.39
1361	04/01/2024	UNUM LIFE INSURANCE	INV0014517	Short Term Disability	P/R-std ins.		300.59
Vendor UNU01 - UNUM LIFE INSURANCE Total:							1,591.98

TOTAL PAYROLL VENDOR PAYMENTS-CAMROSA

\$ 120,179.52

Board Memorandum

April 11, 2024

To: General Manager
From: Kevin Wahl, Superintendent of Operations
Subject: Forklift for Lynnwood Well Site

Objective: Purchase Hyster Forklift for Lynnwood Well site.

Action Required: It is recommended that the Board of Directors authorize the General Manager to:

- 1) Appropriate \$45,000.00 to establish a Forklift fixed asset; and
- 2) Issue a purchase order to Papé Material Handling in an amount not to exceed \$42,765.51, for the purchase of a Hyster® H50XT Forklift.

Discussion: Lynnwood Well is an integral component of Camrosa’s local water resources. To meet disinfection standards, the well water is treated onsite with sodium hypochlorite and aqueous ammonia to create monochloramines as a lasting disinfectant. Camrosa has chosen onsite sodium hypochlorite generation. To achieve this, a salt brine solution is used that undergoes the process of electrolysis to create sodium hypochlorite. Salt is ordered in bags and is delivered by the pallet.

The second step to create monochloramines is the addition of aqueous ammonia at 40% strength. This ammonia is delivered to the site in 325-gallon totes. The safest and most effective way to offload deliveries is by forklift.

Staff is recommending the purchase of a Hyster forklift that is comparable to the forklift at the District office. Papé Material Handling is the regional factory representative and vendor of the Hyster forklift brand. The District currently has a service agreement with Papé for the repair and maintenance of our other forklift.

Papé Material Handling has this forklift in stock and ready for delivery.

Board Memorandum

April 11, 2024

To: General Manager

From: Joe Willingham, IT Manager

Subject: **Cybersecurity Briefing**

Objective: Provide a presentation to the Board on the District's Cybersecurity Posture.

Action Required: No action necessary; for information only.

Discussion: A robust cybersecurity posture is critical in the protection of critical infrastructure including water purveyors and the operational and informational computer systems that control their respective distribution systems. Camrosa's managed service provider, All Connected Inc., will provide an overview of the District's current cybersecurity posture, current malware trends, and evolving legislation/regulations pertaining to critical infrastructure.

Board Memorandum

April 11, 2024

To: Board of Directors
From: Tamara Sexton, Deputy General Manager/Finance
Subject: Fiscal Year 2023-24 End of Year Projections

Objective: Receive a briefing from staff on the Fiscal Year (FY) 2023-24 End of Year Projections.

Action Required: No action necessary; for information only.

Discussion: Attached is the FY2023-24 End of Year Projections.

Water Program

- Operating Revenues are expected to be 19% below budget
 - Potable water Operating Revenues are projected to be 18% below budget
 - Non-potable water Operating Revenues are projected to be 21% below budget
 - Total projected water sales are projected to be 9,391 acre-feet (AF) (Budgeted 12,614 AF)
 - Potable water sales are projected to be 5,413 AF (Budgeted 6,893 AF)
 - Non-potable water sales within the District are projected to be 3,978 AF (Budgeted 5,721 AF)
 - Non-Potable Conejo Creek and CWRP water sales to PVWCD are projected to be 5,410 AF (Budgeted 4,300 AF) and 1,331 AF of CamSan recycled water (Budgeted 1,289 AF)
- Production expenses are expected to be 7% below budget
- Salaries and Benefits are projected to be 11% below budget
- Outside Contracts and Professional Service expenses are projected to be 28% below budget
- The projected debt service coverage ratio of 7.73 exceeds the minimum requirement of 1.15

Wastewater Program

- Operating Revenues are expected to be at 98% of budget
- Expenses are expected to be 19% below budget
- The projected debt service coverage ratio of 17.48 exceeds the minimum requirement of 1.15

Water Program	Budget	EOY Projections	Variance	Actual % FY Budget
Revenues				
Water Sales:				
Potable	\$ 12,939,700	\$ 10,143,740	\$ (2,795,960)	78%
Recycle/Non-Potable	5,146,300	3,457,610	(1,688,690)	67%
Water Sales to Pleasant Valley	1,833,063	2,035,000	201,937	111%
Meter Service Charge	2,792,500	2,711,000	(81,500)	97%
Special Services	58,000	65,000	7,000	112%
Pump Zone/Miscellaneous	52,000	40,000	(12,000)	77%
Total Operating Revenues	\$ 22,821,563	\$ 18,452,350	\$ (4,369,213)	81%
Operating Expenses				
Import Water Purchases-Calleguas	\$ 6,824,973	\$ 5,847,391	\$ 977,582	86%
Calleguas Fixed Charge	941,928	937,050	4,878	99%
CamSan Water	149,787	148,000	1,787	99%
Conejo Creek Project	862,205	1,114,000	(251,795)	129%
Salinity Management Pipeline-Calleguas	243,912	138,290	105,622	57%
Production Power	1,866,178	1,967,000	(100,822)	105%
Total Production	\$ 10,888,983	\$ 10,151,731	\$ 737,252	93%
Regular Salaries	\$ 2,412,112	\$ 2,118,337	\$ 293,775	88%
Overtime/Standby	94,046	44,094	49,952	47%
Part Time	41,236	130,108	(88,872)	316%
Benefits	797,805	694,276	103,529	87%
Total Salaries & Benefits	\$ 3,345,199	\$ 2,986,815	\$ 358,384	89%
Outside Contracts	\$ 2,066,848	\$ 1,730,144	\$ 336,704	84%
Professional Services	1,567,042	888,692	678,350	57%
Total Outside Cont/Profess Services	\$ 3,633,890	\$ 2,618,836	\$ 1,015,054	72%
Utilities	\$ 85,925	\$ 108,400	\$ (22,475)	126%
Communications	49,725	49,725	-	100%
Pipeline Repairs	480,000	520,916	(40,916)	109%
Small Tools & Equipment	30,452	31,050	(598)	102%
Materials & Supplies	866,473	760,900	105,573	88%
Repair Parts & Equipment Maintenance	971,325	958,550	12,775	99%
Legal Services	85,750	39,000	46,750	45%
Dues & Subscriptions	37,342	32,500	4,842	87%
Conference & Travel	15,210	15,210	-	100%
Safety & Training	30,355	16,250	14,105	54%
Board Expense	91,000	94,900	(3,900)	104%
Bad Debt	6,500	4,875	1,625	75%
Fees & Charges	217,495	206,420	11,075	95%
Insurance	91,650	84,500	7,150	92%
Total Supplies & Services	\$ 3,059,202	\$ 2,923,196	\$ 136,006	96%
Total Expenses	\$ 20,927,274	\$ 18,680,578	\$ 2,246,696	89%
Net Operating Revenues	\$ 1,894,289	\$ (228,228)	\$ (2,122,517)	-12%
Less: Non-Operating Expenses				
Debt Service 2011A/2016	\$ 852,031	\$ 852,031	\$ -	100%
Rate Stabilization Contribution	-	-	-	-
CLPERS UAL Additional Contribution	-	-	-	-
Capital Replacement Contribution	2,919,627	1,170,190	1,749,437	40%
Total Non-Operating Expenses	\$ 3,771,658	\$ 2,022,221	\$ 1,749,437	54%
Add: Non-Operating Revenues				
Interest Revenues	\$ 1,192,562	\$ 1,635,000	\$ 442,438	137%
Taxes	791,000	812,000	21,000	103%
Uncollectible Accounts Recovery	-	-	-	-
Total Non-Operating Revenues	\$ 1,983,562	\$ 2,447,000	\$ 463,438	123%
Net Operating Results	\$ 106,193	\$ 196,551	\$ 90,358	185%
Capital Fees	-	163,175	163,175	-
Mitigation & In-Lieu Fees	-	4,202,615	4,202,615	-
Grants	-	-	-	-
	\$ -	\$ 4,365,790	\$ 4,365,790	-
Net Operating Results After Capital Fees & Grants	\$ 106,193	\$ 4,562,341	\$ 4,456,148	
Debt Ratio	4.55	7.73		

Potable Water Program	Budget	EOY Projections	Variance	Actual % FY Budget
Revenues				
Water Sales:				
Potable	\$ 12,939,700	\$ 10,143,740	\$ (2,795,960)	78%
Meter Service Charge	2,635,000	2,559,000	(76,000)	97%
Special Services	33,000	42,000	9,000	127%
Pump Zone/Miscellaneous	31,000	25,000	(6,000)	81%
Total Operating Revenues	\$ 15,638,700	\$ 12,769,740	\$ (2,868,960)	82%
Operating Expenses				
Import Water Purchases-Calleguas	\$ 6,079,149	\$ 5,455,639	\$ 623,510	90%
Calleguas Fixed Charge	941,928	937,050	4,878	99%
Salinity Management Pipeline-Calleguas	243,912	138,290	105,622	57%
Production Power	910,802	897,000	13,802	98%
Total Production	\$ 8,175,791	\$ 7,427,979	\$ 747,812	91%
Regular Salaries	\$ 1,567,873	\$ 1,376,919	\$ 190,954	88%
Overtime/Standby	61,130	28,661	32,469	47%
Part Time	26,803	84,570	(57,767)	316%
Benefits	518,574	451,279	67,295	87%
Total Salaries & Benefits	\$ 2,174,380	\$ 1,941,429	\$ 232,951	89%
Outside Contracts	\$ 1,214,831	\$ 1,060,875	\$ 153,956	87%
Professional Services	947,122	628,220	318,902	66%
Total Outside Cont/Profss Services	\$ 2,161,953	\$ 1,689,095	\$ 472,858	78%
Utilities	\$ 72,041	\$ 97,168	\$ (25,127)	135%
Communications	25,857	25,857	-	100%
Pipeline Repairs	380,000	380,000	-	100%
Small Tools & Equipment	23,095	23,406	(311)	101%
Materials & Supplies	770,006	672,468	97,538	87%
Repair Parts & Equip. Maint.	585,889	570,446	15,443	97%
Legal Services	43,590	20,280	23,310	47%
Dues & Subscriptions	19,418	16,900	2,518	87%
Conference & Travel	7,909	7,909	-	100%
Safety & Training	15,785	8,450	7,335	54%
Board Expense	47,320	49,348	(2,028)	104%
Bad Debt	3,380	2,535	845	75%
Fees & Charges	183,953	176,478	7,475	96%
Insurance	47,658	43,940	3,718	92%
Total Supplies & Services	\$ 2,225,901	\$ 2,095,185	\$ 130,716	94%
Total Expenses	\$ 14,738,025	\$ 13,153,688	\$ 1,584,337	89%
Net Operating Revenues	\$ 900,675	\$ (383,948)	\$ (1,284,623)	-43%
Less: Non-Operating Expenses				
Debt Service 2011A/2016	\$ 821,677	\$ 821,677	\$ -	100%
Rate Stabilization Contribution	-	-	-	-
Capital Replacement Contribution	1,437,227	425,900	1,011,327	30%
Total Non-Operating Expenses	\$ 2,258,904	\$ 1,247,577	\$ 1,011,327	55%
Add: Non-Operating Revenues				
Interest Revenues	959,183	1,275,000	315,817	133%
Taxes	475,000	487,000	12,000	103%
Total Non-Operating Revenues	\$ 1,434,183	\$ 1,762,000	\$ 327,817	123%
Net Operating Results	\$ 75,954	\$ 130,475	\$ 54,521	172%
Capital Fees	\$ -	\$ 163,175	\$ 163,175	-
Mitigation & In-Lieu Fees	-	4,202,615	4,202,615	-
Grants	-	-	-	-
Net Operating Results After Capital Fees & Grants	\$ -	\$ 4,365,790	\$ 4,365,790	-
Net Operating Results After Capital Fees & Grants	\$ 75,954	\$ 4,496,265	\$ 4,420,311	

Non-Potable Water Program	Budget	EOY Projections	Variance	Actual % FY Budget
Revenues				
Water Sales:				
Recycle/Non-Potable	\$ 5,146,300	\$ 3,457,610	\$ (1,688,690)	67%
Water Sales to Pleasant Valley	1,833,063	2,035,000	201,937	111%
Meter Service Charge	157,500	152,000	(5,500)	97%
Special Services	25,000	23,000	(2,000)	92%
Pump Zone/Miscellaneous	21,000	15,000	(6,000)	71%
Total Operating Revenues	\$ 7,182,863	\$ 5,682,610	\$ (1,500,253)	79%
Operating Expenses				
Import Water Purchases-Calleguas	\$ 745,824	\$ 391,752	\$ 354,072	53%
CamSan Water	149,787	148,000	1,787	99%
Conejo Creek Project	862,205	1,114,000	(251,795)	129%
Production Power	955,376	1,070,000	(114,624)	112%
Total Production	\$ 2,713,192	\$ 2,723,752	\$ (10,560)	100%
Regular Salaries	\$ 844,239	\$ 741,418	\$ 102,821	88%
Overtime/Standby	32,916	15,433	17,483	47%
Part Time	14,433	45,538	(31,105)	316%
Benefits	279,231	242,997	36,234	87%
Total Salaries & Benefits	\$ 1,170,819	\$ 1,045,386	\$ 125,433	89%
Outside Contracts	\$ 852,017	\$ 669,269	\$ 182,748	79%
Professional Services	619,920	260,472	359,448	42%
Total Outside Cont/Profess Services	\$ 1,471,937	\$ 929,741	\$ 542,196	63%
Utilities	\$ 13,884	\$ 11,232	\$ 2,652	81%
Communications	23,868	23,868	-	100%
Pipeline Repairs	100,000	140,916	(40,916)	141%
Small Tools & Equipment	7,357	7,644	(287)	104%
Materials & Supplies	96,467	88,432	8,035	92%
Repair Parts & Equipment Maintenance	385,436	388,104	(2,668)	101%
Legal Services	42,160	18,720	23,440	44%
Dues & Subscriptions	17,924	15,600	2,324	87%
Conference & Travel	7,301	7,301	-	100%
Safety & Training	14,570	7,800	6,770	54%
Board Expense	43,680	45,552	(1,872)	104%
Bad Debt	3,120	2,340	780	75%
Fees & Charges	33,542	29,942	3,600	89%
Insurance	43,992	40,560	3,432	92%
Total Supplies & Services	\$ 833,301	\$ 828,011	\$ 5,290	99%
Total Expenses	\$ 6,189,249	\$ 5,526,890	\$ 662,359	89%
Net Operating Revenues	\$ 993,614	\$ 155,720	\$ (837,894)	16%
Less: Non-Operating Expenses				
Debt Service 2011A/2016	\$ 30,354	\$ 30,354	\$ -	100%
Rate Stabilization Contribution	-	-	-	-
Capital Replacement Contribution	1,482,400	744,290	738,110	50%
Total Non-Operating Expenses	\$ 1,512,754	\$ 774,644	\$ 738,110	51%
Add: Non-Operating Revenues				
Interest Revenues	\$ 233,379	\$ 360,000	\$ 126,621	154%
Taxes	316,000	325,000	9,000	103%
Total Non-Operating Revenues	\$ 549,379	\$ 685,000	\$ 135,621	125%
Net Operating Results	\$ 30,239	\$ 66,076	\$ 35,837	219%
Capital Fees	-	-	-	-
Mitigation & In-Lieu Fees	-	-	-	-
Grants	-	-	-	-
Net Operating Results After Capital Fees & Grants	\$ 30,239	\$ 66,076	\$ 35,837	

Wastewater Program	Budget	EOY Projections	Variance	Actual % FY Budget
Revenues				
Sewer Service Charge	\$ 4,825,300	\$ 4,717,000	\$ (108,300)	98%
Special Services	17,000	21,000	4,000	124%
Pump Zone/Miscellaneous	-	-	-	-
Total Operating Revenues	\$ 4,842,300	\$ 4,738,000	\$ (104,300)	98%
Operating Expenses				
Salinity Management Pipeline-Calleguas	\$ 22,984	\$ 6,492	\$ 16,492	28%
Total Production	\$ 22,984	\$ 6,492	\$ 16,492	28%
Regular Salaries	\$ 1,298,829	\$ 1,140,643	\$ 158,186	88%
Overtime/Standby	50,640	23,743	26,897	47%
Part Time	22,204	70,058	(47,854)	316%
Benefits	429,588	373,841	55,747	87%
Total Salaries & Benefits	\$ 1,801,261	\$ 1,608,285	\$ 192,976	89%
Outside Contracts	\$ 1,403,842	\$ 1,196,809	\$ 207,033	85%
Professional Services	635,408	225,082	410,326	35%
Total Outside Cont/Profess Services	\$ 2,039,250	\$ 1,421,891	\$ 617,359	70%
Utilities	\$ 30,575	\$ 30,600	\$ (25)	100%
Communications	26,775	26,775	-	100%
Pipeline Repairs	10,000	10,000	-	100%
Small Tools & Equipment	4,898	5,450	(552)	111%
Materials & Supplies	182,592	178,100	4,492	98%
Repair Parts & Equipment Maintenance	141,175	123,950	17,225	88%
Legal Services	19,250	21,000	(1,750)	109%
Dues & Subscriptions	23,108	20,500	2,608	89%
Conference & Travel	8,190	8,190	-	100%
Safety & Training	16,345	8,750	7,595	54%
Board Expense	49,000	51,100	(2,100)	104%
Bad Debt	3,500	2,625	875	75%
Fees & Charges	104,880	95,880	9,000	91%
Insurance	49,350	45,500	3,850	92%
Total Supplies & Services	\$ 669,638	\$ 628,420	\$ 41,218	94%
Total Expenses	\$ 4,533,133	\$ 3,665,088	\$ 868,045	81%
Net Operating Revenues	\$ 309,167	\$ 1,072,912	\$ 763,745	347%
Less: Non-Operating Expenses				
Debt Service 2011A/2016	\$ 187,900	\$ 187,900	\$ -	100%
Rate Stabilization Contribution	-	-	-	-
Capital Replacement Contribution	264,000	1,208,000	(944,000)	458%
Total Non-Operating Expenses	\$ 451,900	\$ 1,395,900	\$ (944,000)	309%
Add: Non-Operating Revenues				
Interest Revenues	\$ 211,710	\$ 407,000	\$ 195,290	192%
Total Non-Operating Revenues	\$ 211,710	\$ 407,000	\$ 195,290	192%
Net Operating Results	\$ 68,977	\$ 84,012	\$ 15,035	122%
Capital Fees	-	1,804,550	1,804,550	-
	\$ -	\$ 1,804,550	\$ 1,804,550	-
Net Operating Results After Capital Fees & Grants	\$ 68,977	\$ 1,888,562	\$ 1,819,585	
Debt Ratio	2.77	17.48		

Project #	Prior FY Budget	FY 2023-24 Budget	Mid-Year Budget	Total Budget	Total Actual / Projected	Carryover	Closeouts De-Obligate	Description	Status
Completed Projects									
400-22-03	90,000	-	-	90,000	90,000	-	-	LIMS	Completed
400-22-04	65,000	-	-	65,000	65,000	-	-	Tier 2 Historian	Completed
550-21-01	360,000	-	-	360,000	330,000	-	30,000	Sewer Lift Read Road MCC	Completed
550-24-01	-	-	80,000	80,000	80,000	-	-	Confined Space Gas Monitoring	Completed
600-20-02	11,275,000	-	450,000	11,725,000	11,676,138	-	48,862	Conejo Wellfield Treatment	Completed
600-23-02	90,000	-	500,000	590,000	530,000	-	60,000	Pleasant Valley Monitoring Wells	Completed
650-15-01	5,967,000	-	-	5,967,000	5,967,000	-	-	PV Well #2	Completed
650-22-04	610,000	-	-	610,000	575,620	-	34,380	CamSprings Waterline	Completed
650-24-01	-	100,000	-	100,000	60,000	-	40,000	Distribution Valve Replacement	Completed
650-24-02	-	-	725,000	725,000	700,000	-	25,000	Woodcreek Well Rehabilitation	Completed
750-24-01	-	-	180,000	180,000	180,000	-	-	Diversion Traveling Screen	Completed
Total Completed	\$ 18,457,000	\$ 100,000	\$ 1,935,000	\$ 20,492,000	\$ 20,253,758	\$ -	\$ 238,242		
Carryovers									
400-22-02	504,000	-	-	504,000	320,000	184,000	-	Utility Billing System	Carryover
400-24-02	-	110,000	-	110,000	81,837	28,163	-	Network Backbone Switches	Carryover
500-22-01	400,000	-	-	400,000	185,000	215,000	-	Sequential Chloramination	Carryover
550-23-01	330,000	-	-	330,000	60,000	270,000	-	Collection System Hot Spots - Engineering Phase	Carryover
550-23-02	500,000	-	-	500,000	91,360	408,640	-	CWRF Headworks Bar Screen Replacement	Carryover
550-24-02	-	-	350,000	350,000	-	350,000	-	CWRF Influent Pump	Carryover
600-23-01	180,000	-	-	180,000	100,000	80,000	-	PV Well #3 - Engineering Phase	Carryover
600-24-01	-	-	325,000	325,000	300,000	25,000	-	PV Well Iron/Manganese Removal	Carryover
600-24-02	-	-	40,000	40,000	32,000	8,000	-	Water Quality Sampling Stations - Engineering	Carryover
600-24-03	-	-	100,000	100,000	80,000	20,000	-	New University Well	Carryover
650-20-03	280,000	-	-	280,000	170,000	110,000	-	Meter Station Control Cabinets	Carryover
650-21-01	290,000	-	-	290,000	220,000	70,000	-	Meter Station 5 and 7 Rehabilitation	Carryover
650-24-03	-	-	1,680,000	1,680,000	1,182,468	497,532	-	MTU and Meter Replacements	Carryover
750-23-01	150,000	-	-	150,000	148,886	1,114	-	AG3 Tank Replacement-Engineering	Carryover
900-18-02	2,158,000	-	-	2,158,000	188,914	1,969,086	-	De-watering Press	Carryover
900-18-03	1,501,500	-	-	1,501,500	1,350,000	151,500	-	Effluent Pond Relining	Carryover
Total Carryovers	\$ 6,293,500	\$ 110,000	\$ 2,495,000	\$ 8,898,500	\$ 4,510,465	\$ 4,388,035	\$ -		
Total CIPs	\$ 24,750,500	\$ 210,000	\$ 4,430,000	\$ 29,390,500	\$ 24,764,223	\$ 4,388,035	\$ 238,242		
Fixed Assets									
100-24-01	-	25,000	-	25,000	17,027	-	7,973	Fault Tolerant VMWare Host Environment	
100-24-02	-	3,500	-	3,500	2,768	-	732	Large Sample Refrigerator Laboratory	
100-24-03	-	2,500	-	2,500	2,000	-	500	Small Sample Refrigerators Laboratory	
100-24-04	-	10,000	-	10,000	8,561	-	1,439	Analytical Balance Laboratory-CWRF	
100-24-05	-	75,000	-	75,000	-	-	75,000	Ford 150 Truck	
100-24-06	-	200,000	-	200,000	-	-	200,000	Ford 550 Utility Vehicle	
Total Fixed Assets	\$ -	\$ 316,000	\$ -	\$ 316,000	\$ 30,356	\$ -	\$ 285,644		
Total CIPS & Fixed Assets	\$ 24,750,500	\$ 526,000	\$ 4,430,000	\$ 29,706,500	\$ 24,794,579	\$ 4,388,035	\$ 523,886		

Board Memorandum

April 11, 2024

To: General Manager

From: Tamara Sexton, Deputy General Manager/Finance

Subject: Review of District Investment Policy

Objective: Update the District's Investment Policy.

Action Required: Adopt Resolution 24-05 Adopting a District Investment Policy.

Discussion: Annually, the Board reviews the District's Investment Policy for adequacy and formally adopts the Policy with revisions as necessary. The District's Investment Policy was re-adopted with no changes in January 2022. Staff has reviewed the Policy for compliance with current regulations and has updated the Policy to be aligned with permitted investments and maturities according to state government codes and best management practices. The Ad-Hoc Committee has reviewed the Policy and the related updates.

Staff will provide a briefing on the recommended updates.

Attachment:

- Investment Policy Resolution from January 2022
- Resolution 24-05 Adopting a District Investment Policy
- Investment Procedures Manual



Board of Directors
 A.E. Fox
Division 1
 Jeffrey C. Brown
Division 2
 Timothy H. Hoag
Division 3
 Eugene F. West
Division 4
 Terry L. Foreman
Division 5
General Manager
 Tony L. Stafford

Resolution No: 22-01

A Resolution of the Board of Directors
 of Camrosa Water District

Adopting a District Investment Policy

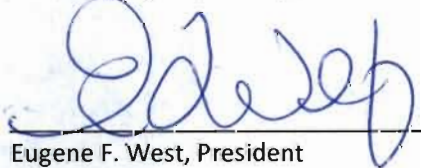
Whereas, The Board of Directors has established a District Investment Policy to provide guidelines for the prudent investment of the District's temporarily idle cash; and,

Whereas, It is in the best interests of the District to review that investment policy from time to time to ensure maximum yield while maintaining criteria to ensure safety and liquidity; and,

Whereas, The Investment Policy has been presented to the full Board for review and comment;

Now, Therefore, Be It Resolved by the Camrosa Water District Board of Directors that the attached Investment Policy is hereby adopted and made effective this date.

Adopted, Signed, and Approved this 27th day of January 2022.



Eugene F. West, President
 Board of Directors
 Camrosa Water District



Tony L. Stafford, Secretary
 Board of Directors
 Camrosa Water District (ATTEST)

**CAMROSA WATER DISTRICT
STATEMENT OF INVESTMENT POLICY
January 2022**

PURPOSE:

This statement is intended to provide guidelines for prudent investment of the District's temporarily idle cash, and outline policies for maximizing efficiency of the District's cash management system. The ultimate goal is to enhance the economic status of the District while protecting its cash resources.

SCOPE:

This investment policy applies to all financial assets of the District, as well as other funds that may be created from time to time which shall also be administered in accordance with the provisions of this policy. Funds held by the Ventura County Treasurer during tax collection periods shall be governed by the County's investment policy, and are not subject to the provisions of this policy.

THE INVESTMENT PROCESS:

The investment of public funds is a professional discipline. The investment process has the following components:

- A written investment policy explicitly identifying the District's opportunities, constraints, preferences, and capabilities.
- An Investment Strategy identifying Investment opportunities and overall objectives of the District.
- A Market Analysis identifying the District's circumstances and market conditions.
- A Portfolio Analysis identifying adjustments needed in response to changing circumstances, results and new objectives.

POLICY:

The Camrosa Water District shall invest its pooled, temporary idle cash investments in a manner that affords the District a broad spectrum of investment opportunities as long as the investment is deemed prudent and is allowable under current legislation of the State of California (Water Code Section 31303 and 31336 and Government Code Section 53600 et seq.). Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence, who are familiar with those matters, exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety and liquidity of capital, as well as reasonable income to be derived.

The Board of Directors and the General Manager, acting in accordance with procedures and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectations are reported in a timely fashion, and appropriate actions are taken to control adverse developments.

The General Manager shall establish a system of internal controls to be reviewed by the Investment Committee and with the independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by District Staff.

INVESTMENT STRATEGY

Temporarily idle or surplus funds of the Camrosa Water District shall be invested in accordance with principles of sound treasury management and in accordance with the provisions of the California Government Code Sections 53600 et seq, the Water Code and this Investment Policy. The basic objectives of the District's investment program are, in order of priority,

- 1) Safety of invested funds; and
- 2) Maintenance of sufficient liquidity to meet cash flow needs; and
- 3) Attainment of the maximum return possible consistent with the first two objectives.

These objectives will be accomplished using the following procedures

1. Safety – The District shall ensure the safety of its invested funds by limiting credit and interest rate risks. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value of portfolio securities will fall due to an increase in general interest rates.

Credit risk will be mitigated by:

- a. Limiting investments to safer types of securities; and
- b. Diversifying the investment portfolio so that the failure of any one issuer or backer will not place undue financial burden on the District; and
- c. Monitoring all of the Districts investments to anticipate and respond appropriately to a significant reduction of creditworthiness of any of the issuers. The relative health of issuers shall be evaluated by the Investment Committee at least annually.

Interest rate risk will be mitigated by:

- a. Structuring the District's portfolio so that securities mature to meet the District's cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to their maturity; and
- b. Investing primarily in short-term securities; and
- c. Occasionally restructuring the portfolio to minimize the loss of market value and/or to maximize cash flows.

2. Liquidity – The District's financial portfolio must be structured in a manner which will provide that securities mature at approximately the same time as cash is needed to meet anticipated demands. Additionally, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. As a general rule, and subject to annual review by the Investment Committee, the average maturity of the investment portfolio will not exceed two (2) years. No investment will have a maturity of more than five (5) years from its date of purchase.
3. Return – The investment portfolio shall be designed with overall objective of obtaining a total rate of return throughout economic cycles, commensurate with investment risk constraints and cash flow needs.

ELIGIBLE INVESTMENT INSTRUMENTS

Camrosa shall invest only in investment instruments and media approved by Resolution of Camrosa's Board of Directors. The Board of Directors may consider additions or deletions to the approved investment instruments and media list at any time by resolution and shall include in each resolution the entire list of approved investments. This policy shall be used to evaluate recommended additions to the approved list. Additions to the approved list shall not be made unless there is a strong likelihood that the addition will be utilized within the near future. The attached Addendum contains examples of typical investment instruments which may be included on an approved list.

INVESTMENT CONSTRAINTS

General Guidelines - Temporarily idle operating cash shall be invested in instruments whose average maturity does not exceed two (2) years. Reserves established for the replacement of utility (water, sewer) facilities may be invested for a longer term if a higher yield may be achieved. Funds held for capital replacement shall be invested in securities that reasonably can be expected to produce enough income to offset inflationary construction cost increases. Such funds shall not be exposed to market price risks or default risks that would jeopardize the assets available to accomplish their stated objective. Such would be the case with obligations of the U.S. Government or its agencies.

Diversification - It is the District's policy to diversify its investment portfolio to control credit risk. Diversification strategies shall be determined and revised periodically. Maturities shall be staggered to provide for liquidity and stability of income. At least 25% of the portfolio will be invested in securities which can be liquidated on one (1) day's notice in order to control liquidity risk. No more than one-third (33%) of Camrosa's portfolio shall be held by any single investment firm or institution. The sole exception shall be the State of California Investment Pool (L.A.I.F.).

Prohibited Investments - Investments by the District in securities permitted by the California Government Code, but not specifically approved by Board Resolution is prohibited without the prior approval of the Board of Directors. The District shall not invest any funds such as inverse floaters, range notes, and other instruments outlined in California Government Code Section 53601 nor in any security that could result in zero interest if held to maturity. No representative of the District is authorized to engage in margin transactions, derivatives nor reverse repurchase agreements on behalf of the District. Finally, while it may occasionally be necessary or strategically prudent of the District to sell a security prior to maturity to either meet unanticipated cash needs or to restructure the portfolio, no investment may be made for the sole purpose of speculating or taking an unhedged position on the future direction of interest rates.

Security Dealers and Depositories - The District shall seek to conduct its investment transactions with several competing, reputable security dealers and brokers as the need may arise. The selection process shall screen out institutions that lack viability or whose past practices suggest the safety of public capital, directed to or through such firms, would be impaired.

Ethics and Conflict of Interest - Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Such employees and investment officials shall disclose to the Board of Directors and the General Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial investment positions that could be related to the performance of the District's

portfolio. Such employees and officers shall subordinate their personal investment transactions to those of the District, particularly with regard to the time of purchases and sales.

RESPONSIBILITIES

General Manager - The General Manager is charged with responsibility for maintaining custody of all public funds and securities belonging to or under the control of the District and for the deposit and investment of those funds in accordance with principles of sound fiscal management and in conformance with applicable laws and ordinances. The General Manager shall develop an investment procedures manual to implement this Investment Policy for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse as approved by the Board of Directors.

Details of the internal controls system shall be documented in an investment procedures manual and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognized that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following:

1. Control of collusion
2. Separation of transaction authority from accounting and record keeping
3. Custodial safekeeping
4. Avoidance of physical delivery securities
5. Clear delegation of authority to subordinate staff members
6. Written confirmation of transactions for investments and wire transfers
7. Dual authorizations of wire transfers
8. Development of a wire transfer agreement with the lead bank and third-party custodian

The internal controls are further defined in the Investment Procedure attached.

The General Manager is responsible for keeping the Board of Directors fully advised as to the financial condition of the District.

District's Auditing Firm - The District's auditing firm's responsibilities shall include, but not be limited to, the examination and analyses of fiscal procedures and the examination, checking and verification of accounts and expenditures. A review of the District's investment program is to be performed, under a separate engagement for services, in conjunction with the annual financial audit.

Board of Directors - The Board of Directors shall consider and adopt a written Investment Policy. As provided in that Policy, the Board shall receive, review, and accept monthly Cash Position Reports and quarterly Investment Reports.

Investment Committee - An Investment Committee consisting of two (2) members of the Board of Directors appointed by the President, will meet with the District General Manager as required to develop the general strategies, allocate reserve assets among various approved investment instruments, and to monitor results. The Committee shall include in its deliberations, potential risks to District funds, authorized depositors, brokers and dealers, and target rate of return on investments, and any other topics as it may determine or as

directed by the Board of Directors. The Committee shall report to the full Board of Directors the results of the Investment Committee Meeting including any recommended actions. Payment for any transaction which requires the transfer of funds from one investment to another shall require the signature of at least two (2) Members of the Board.

REPORTING

The General Manager, will provide the Board of Directors with monthly cash position and quarterly reports of investments. Such reports will provide at least the following: Type of investment, institution, date of maturity, amount of deposit, current market value of all securities maturing beyond one (1) year after reporting date, rate of interest and such other data as from time to time may be required by the Board.

ANNUAL REVIEW

This investment policy shall be reviewed annually by the Investment Committee to ensure its consistency with respect to the overall objectives of safety, liquidity and yield. Proposed amendments to the policy shall be prepared by the Investment Committee and be forwarded to the Board of Directors for Consideration.

ADDENDUM

GLOSSARY:

U.S. GOVERNMENT SECURITIES

U.S. Treasury Obligations - Treasury bills, Treasury bonds, and Treasury notes issued by the U.S. Treasury. The maturity on these investments shall not exceed five (5) years without the prior **approval** of the Investment Committee. Per Gov't. Code no maturity greater than five (5) years and no **portfolio** limits.

U.S. Government Agency Obligations - Any obligation of, or obligation that is insured as to principal and interest by the United States or any agency or corporation thereof, and any obligation and security of the United States sponsored enterprises, including, without limitation:

- 1) Federal Farm Credit Banks (FFCB)
- 2) Federal Home Loan Bank System (FHLB)
- 3) Federal Home Loan Mortgage Corporation (FHLMC)
- 4) Federal National Mortgage Association (FNMA)
- 5) Federal Agriculture Mortgage Association (FAMA)
- 6) Tennessee Valley Authority (TVA)

Per Gov't. Code no maturity greater than five (5) years and no portfolio limits.

FINANCIAL INTERMEDIARIES

CERTIFICATES OF DEPOSIT

Commercial Bank Certificates of Deposit – Time Certificates of Deposit provided that the depository is a member of the FDIC and the amount does not exceed the current FDIC insured limit. Per Gov't. Code no maturity greater than five (5) years and no portfolio limit.

Negotiable Certificates of Deposit – Bank Deposit Notes issued by a nationally or state chartered bank or by a state-licensed branch of a foreign bank provide and is a member of the FDIC. Per Gov't Code limits maturity to five (5) years and 30% of portfolio.

Savings and Loan Association (S&L) Deposits – Investments in any Savings and Loan (S&L) institution and bank shall be limited to FDIC Limitations. Collateralization for uninsured S&L deposits is required.

RELATED INSTRUMENTS

Repurchase Agreements – An agreement with an approved broker/dealer that provides for, sell, and simultaneous purchase of an allowable collateral security. The difference in the sales and purchase price is the earning rate on the agreement. A master repurchase agreement must be in place with the approved broker/dealer. Per Gov't. Code no maturity greater than one (1) year, and no portfolio limits.

Bankers' Acceptances - Bills of exchange or time drafts drawn on and accepted by commercial banks, which are eligible for purchase by the Federal Reserve System, are known as bankers' acceptances. Purchases of these instruments may not exceed 180 bankers days maturity per Gov't Code and 40% portfolio limit.

State Investment Pool - Offering a **governmental** alternative to money market funds, California has created the Local Agency Investment Fund (LAIF). Such funds are operated directly by the State Treasurer who **commingles** state and local funds. Rates of return fluctuate daily and are reported as a **monthly** average yield rate. Same day or next day liquidity, by telephone communication. **The** State Treasurer requests voluntary compliance with no more than fifteen (15) transactions per month. Authorized by Gov't. Code Section 16429.1(b), with no maximum maturity or maximum % of portfolio.

Ventura County Investment Pool - The Ventura County Investment Pool is an additional alternative to money market funds. Similar to the State LAIF, invested funds are commingled with County and other local agency funds for investment purposes and yields are reported monthly. Liquidity provisions are consistent with the State's provisions, and withdrawals can also be made by telephone by authorized personnel. Authorized by Gov't. Code Section 53684(a) with no maximum maturity or maximum % of portfolio.



Board of Directors
Andrew F. Nelson
Division 1
Jeffrey C. Brown
Division 2
Timothy H. Hoag
Division 3
Eugene F. West
Division 4
Terry L. Foreman
Division 5
General Manager
Norman Huff

Resolution No: 24-05

A Resolution of the Board of Directors
of Camrosa Water District

Adopting a District Investment Policy

Whereas, The Board of Directors has established a District Investment Policy to provide guidelines for the prudent investment of the District's temporarily idle cash; and,

Whereas, It is in the best interests of the District to review that investment policy from time to time to ensure maximum yield while maintaining criteria to ensure safety and liquidity; and,

Whereas, The Investment Policy has been updated in conformance with permitted investments and maturities in accordance with state government codes; and,

Whereas, The Investment Policy has been presented to the full Board for review and comment; and,

Now, Therefore, Be It Resolved by the Camrosa Water District Board of Directors that the attached Investment Policy is hereby adopted and made effective this date.

Adopted, Signed, and Approved this 11th day of April 2024.

Eugene F. West, President
Board of Directors
Camrosa Water District

_____ (ATTEST)
Norman Huff, Secretary
Board of Directors
Camrosa Water District

**CAMROSA WATER DISTRICT
STATEMENT OF INVESTMENT POLICY
March 2024**

PURPOSE:

This statement is intended to provide guidelines for prudent investment of the District's temporarily idle cash, and outline policies and procedures for maximizing efficiency of the District's cash management system. The ultimate goal is to enhance the economic status of the District while protecting its cash resources. This policy also serves to organize and formalize the District's investment-related activities, while complying with all applicable statutes governing the investment of public funds. This policy is written to incorporate industry best practices and recommendations from sources such as the Government Finance Officers Association (GFOA), California Municipal Treasurers Association (CMTA), and California Debt and Investment Advisory Commission (CDIAC).

SCOPE:

This investment policy applies to all financial assets under the direct authority of the District, as well as other funds that may be created from time to time which shall also be administered in accordance with the provisions of this policy.

The District's investment policy does not apply to the following:

- Investments of bond proceeds are not subject to the provisions of this policy. Bond proceeds are to be invested pursuant to the permitted investment provisions of their specific bond indentures.
- Cash and investments held in lieu of retention by banks or other financial institutions for construction projects.

THE INVESTMENT PROCESS:

The investment of public funds is a professional discipline. The investment process has the following components:

- A written investment policy explicitly identifies the District's opportunities, constraints, preferences, and capabilities.
- An Investment Strategy identifying Investment opportunities and overall objectives of the District.
- A Market Analysis identifying the District's circumstances and market conditions.
- A Portfolio Analysis identifying adjustments needed in response to changing circumstances, results, and new objectives.

PRUDENCE:

Pursuant to California Government Code, Section 53600.3, all persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to the *Prudent Investor Standard*:

“...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds

pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the Agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the Agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.”

The Board of Directors, General Manager, Finance Manager, and other authorized persons responsible for managing District funds acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes provided that the Board of Directors, General Manager, Finance Manager, or other authorized persons acted in good faith. Deviations from expectations of a security’s credit or market risk should be reported to the governing body in a timely fashion and appropriate action should be taken to control adverse developments.

POLICY:

The Camrosa Water District shall invest its pooled, temporary idle cash investments in a manner that affords the District a broad spectrum of investment opportunities as long as the investment is deemed prudent and is allowable under current legislation of the State of California (Water Code Section 31303 and 31336 and Government Code Section 53600 et seq.).

The General Manager shall establish a system of internal controls to be reviewed by the Investment Committee and by the independent auditor performing the annual Agreed Upon Procedures on the Investment Policy. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by District staff.

OBJECTIVES:

The District’s overall investment program shall be designed and managed with a degree of professionalism worthy of the public trust. The overriding objectives of the program are to preserve principal, provide sufficient liquidity, and manage investment risks, while seeking a market-rate of return.

The basic objectives of the District’s investment program are, in order of priority,

- 1) Safety of invested funds; and
- 2) Maintenance of sufficient liquidity to meet cash flow needs; and
- 3) Attainment of the maximum return possible consistent with the first two objectives.

These objectives will be accomplished using the following procedures:

Safety – Safety of principal is the foremost objective of the investment program. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall

portfolio. To attain this objective, the District will diversify its investments by investing funds among a variety of securities with independent returns.

Liquidity – The investment portfolio will remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The District’s financial portfolio must be structured in a manner which will provide that securities mature at approximately the same time as cash is needed to meet anticipated demands. To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities. The District will not invest in securities maturing more than five (5) years from the date of settlement, unless the Board of Directors has by resolution granted authority to make such an investment.

Return of Investments – The investment portfolio shall be designed with overall objective of obtaining a market rate of return throughout budgetary and economic cycles, commensurate with investment risk constraints for safety, liquidity, and cash flow needs.

AUTHORIZED INVESTMENTS:

The District’s investments are governed by California Government Code, Sections 53600 *et seq.* An appropriate risk level shall be maintained by primarily purchasing securities that are of high quality, liquid, and marketable. The portfolio shall be diversified by security type and institution to avoid incurring unreasonable and avoidable risks regarding specific security types or individual issuers.

The General Manager must take special care to ensure that the list of instruments includes only those allowed by law. The following table contains allowable investment instruments per State Government Code (As of January 1, 2024). This table will be reviewed annually and updated as needed as part of the investment policy annual review.

INVESTMENT TYPE	MAXIMUM MATURITY	MAXIMUM SPECIFIED % OF PORTFOLIO	MINIMUM QUALITY REQUIRMENTS	GOV'T CODE SECTIONS
Local Agency Bonds	5 years	None	None	53601 (a)
U.S. Treasury Obligations	5 years	None	None	53601 (b)
State Obligations CA And Others	5 years	None	None	53601 (c) 53601 (d)
CA Local Agency Obligations	5 years	None	None	53601 (e)
U.S Agency Obligations	5 years	None	None	53601 (f)
Negotiable Certificates of Deposit	5 years	30%	None	53601 (i)
Non-Negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Placement Service Deposits	5 years	50%	None	53601.8 and 53635.8
Placement Service Certificates of Deposit	5 years	50%	None	53601.8 and 53635.8
Medium Term Notes	5 years or less	30%	“AA” rating category or its equivalent or better	53601 (o)
Mutual Funds And Money Market Mutual Funds	N/A	20%	Multiple (a)(b)	53601 (l) and 53601.6 (b)

Collateralized Bank Deposits	5 years	None	None	53630 et seq. and 53601 (n)
County Pooled Investment Funds	N/A	None	None	27133
Joint Powers Authority Pool	N/A	None	Multiple (c)	53601 (p)
Local Agency Investment Fund	N/A	None	None	16429.1
Voluntary Investment Program Fund	N/A	None	None	16340
Supranational Obligations	5 years or less	30%	“AA” rating category or its equivalent or better	53601 (q)
Public Bank Obligations	5 years	None	None	53601 (r), 53635 (c) and 57603

- (a) A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies, or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Section 53601 and 53635.
- (b) A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years' experience investing in money market instruments with assets under management in excess of \$500 million.
- (c) A joint power authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).

INVESTMENT CONSTRAINTS:

General Guidelines – Funds held for capital replacement shall be invested in securities that reasonably can be expected to produce enough income to offset inflationary construction cost increases. Such funds shall not be exposed to market price risks or default risks that would jeopardize the assets available to accomplish their stated objective. Such would be the case with obligations of the U.S. Government or its agencies.

Delegation of Authority – Authority to manage the investment program is derived from the California Government Code Section 53600 et seq. and Sections 53635 et seq. The Board of Directors delegates management responsibility for the investment program to the General Manager and Finance Manager who shall establish written procedures for the operation of the investment program, consistent with this policy.

Maximum Maturities – Individual investments within the investment portfolio are limited to a maximum of five years except where further limited by State Law and/or this policy. The District is a “buy and hold” investor whereby securities are purchased with the intent of being held until maturity. Maturities will be matched with the District's cash flow requirements. After cash flow requirements are met, investment considerations will include seeking additional yield that may be available in the market.

Diversification – It is the District's policy to diversify its investment portfolio to control credit risk. Diversification strategies shall be determined and revised periodically. Maturities shall

be staggered to provide for liquidity and stability of income. The restriction on concentration in a single security type or institution is detailed above under Authorized Investments.

Investment Pools / Mutual Funds – Investment pools include LAIF, county pooled investment funds, and shares of beneficial interest (mutual funds and money market funds), and joint powers authority pools. A thorough investigation of any pool or fund is required prior to the District's investment on a periodic basis while funds are invested. The investigation will include review of the following items: eligible investments; investment policy and/or investment objectives; interest calculation, distribution, and treatment of gains/losses; schedule for receiving statements and portfolio listings; and fees.

Prohibited Investments – Investments by the District in securities permitted by the California Government Code, but not specifically approved by Board Resolution are prohibited without the prior approval of the Board of Directors. The District shall not invest any funds such as inverse floaters, range notes, and other instruments not outlined in California Government Code Section 53601 as allowable investments nor in any security that could result in zero interest if held to maturity. No representative of the District is authorized to engage in margin transactions, derivatives or reverse repurchase agreements on behalf of the District. Finally, while it may occasionally be necessary or strategically prudent of the District to sell a security prior to maturity to either meet unanticipated cash needs or to restructure the portfolio, no investment may be made for the sole purpose of speculating or taking an unhedged position on the future direction of interest rates.

Collateralization – Collateralization will be required on all certificates of deposit that exceed the FDIC/NCUA insurance limits. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for Certificates of Deposits.

Security Dealers and Depositories – Where possible, the District shall seek to conduct its investment transactions with several competing, reputable security dealers and brokers as the need may arise. The selection process shall screen out institutions that lack viability or whose past practices suggest the safety of public capital, directed to or through such firms, would be impaired.

To be eligible, a firm must be licensed by the State of California as a broker/dealer as defined in Section 25004 of the California Corporations Code. Broker/dealers will be selected on the basis of their expertise in public cash management and their ability to provide service to the District's accounts. Broker/dealers shall be selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation).

All financial institutions utilized for investment transactions (and which are not dealing only with the investment adviser) must supply the District with audited financials and a statement certifying that the institution has reviewed the California Government Code, Section 53600 *et seq.* and the District's investment policy and they understand and agree to abide by it. The District will conduct an annual review of the financial condition and registrations of such qualified institutions.

Ethics and Conflict of Interest – All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. Thus, employees and officials involved in the investment process shall refrain from personal business activity that could create a

conflict of interest or the appearance of a conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Employees and investment officials shall disclose to any material interests in financial institutions with which they conduct business, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the District.

RESPONSIBILITIES:

General Manager - The General Manager is charged with responsibility for maintaining custody of all public funds and securities belonging to or under the control of the District and for the deposit and investment of those funds in accordance with principles of sound fiscal management and in conformance with applicable laws and ordinances. The General Manager shall develop an investment procedures manual to implement this investment policy for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse as approved by the Board of Directors.

Details of the internal controls system shall be documented in an investment procedures manual and shall be reviewed annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognized that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following:

1. Control of collusion
2. Separation of transaction authority from accounting and record keeping
3. Custodial safekeeping
4. Avoidance of physical delivery securities
5. Clear delegation of authority to subordinate staff members
6. Written confirmation of transactions for investments and wire transfers
7. Dual authorizations of wire transfers
8. Development of a wire transfer agreement with the lead bank and third-party custodian

The internal controls are further defined in the Investment Procedures Manual attached.

The General Manager is responsible for keeping the Board of Directors fully advised as to the financial condition of the District.

District's Auditing Firm - The District's auditing firm's responsibilities shall include, but not be limited to, the examination and analyses of fiscal procedures and the examination, checking and verification of accounts and expenditures. An agreed upon procedures on the investment policy of the District is to be performed annually to review investment records and verify the investments have been made in accordance with this policy. This is a separate engagement for services and may be conducted by a different firm than the one conducting the annual audit of the District's financial statements. This review will provide internal control by assuring compliance with established policies and procedures.

Board of Directors - The Board of Directors shall consider and adopt a written Investment Policy. As provided in that policy, the Board shall receive, review, and accept monthly Cash Position Reports and Quarterly Investment Reports.

Investment Committee - An Investment Committee consisting of two (2) members of the Board of Directors appointed by the President, will meet with the General Manager as required to develop the general strategies, allocate reserve assets among various approved investment instruments, and to monitor results. The Committee shall include in its deliberations: potential risks to District funds, authorized depositors, brokers and dealers, the target rate of return on investments, and any other topics as it may determine or as directed by the Board of Directors. The Committee shall report to the full Board of Directors the results of the Investment Committee Meeting including any recommended actions. Investment transactions which require the transfer of funds from one investment to another shall require the signature of at least two board members, with the exception of interest installments and cash balances in the safekeeping account.

REPORTING:

The General Manager will provide the Board of Directors with monthly cash position and quarterly reports of investments. Such reports will provide at least the following: Type of investment, institution, date of maturity, amount of deposit, current market value of all securities maturing beyond one (1) year after reporting date, rate of interest and such other data as from time to time may be required by the Board.

ANNUAL REVIEW:

This investment policy shall be reviewed annually by the Investment Committee to ensure its consistency with respect to the overall objectives of safety, liquidity, and yield. Proposed amendments to the policy shall be reviewed by the Investment Committee and be forwarded to the Board of Directors for consideration.

ADDENDUM

GLOSSARY OF INVESTMENT TERMS:

AGENCIES. Shorthand market terminology for any obligation issued by a *government-sponsored entity (GSE)*, or a *federally related institution*. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government. Examples are:

FFCB. The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

FHLB. The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

FHLMC. Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called “FreddieMac” issues discount notes, bonds, and mortgage pass-through securities.

FNMA. Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as “FannieMae,” issues discount notes, bonds, and mortgage pass-through securities.

GNMA. The Government National Mortgage Association, known as “GinnieMae,” issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

PEFCO. The Private Export Funding Corporation assists exporters. Obligations of PEFCO are not guaranteed by the full faith and credit of the US government.

TVA. The Tennessee Valley Authority provides flood control and power and promotes development in portions of the Tennessee, Ohio, and Mississippi River valleys. TVA currently issues discount notes and bonds.

ASSET BACKED SECURITIES. Securities supported by pools of installment loans or leases or by pools of revolving lines of credit.

AVERAGE LIFE. In mortgage-related investments, including CMOs, the average time to expected receipt of principal payments, weighted by the amount of principal expected.

BANKER’S ACCEPTANCE. A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which “accepts” the obligation to pay the investor.

BENCHMARK. A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

BROKER. A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from their own position.

CALLABLE. A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline, the issuer will likely call its current securities and reissue them at a lower rate of interest.

CERTIFICATE OF DEPOSIT (CD). A time deposit with a specific maturity evidenced by a certificate.

CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS). A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the California institution and other participating

institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.

COLLATERAL. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

COLLATERALIZED BANK DEPOSIT. A bank deposit that is collateralized at least 100% (principal plus interest to maturity). The deposit is collateralized using assets set aside by the issuer such as Treasury securities or other qualified collateral to secure the deposit in excess of the limit covered by the Federal Deposit Insurance Corporation.

COLLATERALIZED MORTGAGE OBLIGATIONS (CMO). Classes of bonds that redistribute the cash flows of mortgage securities (and whole loans) to create securities that have different levels of prepayment risk, as compared to the underlying mortgage securities.

COLLATERALIZED TIME DEPOSIT. Time deposits that are collateralized at least 100% (principal plus interest to maturity). These instruments are collateralized using assets set aside by the issuer such as Treasury securities or other qualified collateral to secure the deposit in excess of the limit covered by the Federal Deposit Insurance Corporation.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COUPON. The rate of return at which interest is paid on a bond.

CREDIT RISK. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

DEALER. A dealer acts as a principal in security transactions, selling securities from and buying securities for their own position.

DEBENTURE. A bond secured only by the general credit of the issuer.

DELIVERY VS. PAYMENT (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

DERIVATIVE. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.

DISCOUNT. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

DIVERSIFICATION. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

DURATION. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a security to changes interest rates.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC). The Federal Deposit Insurance Corporation (FDIC) is an independent federal agency insuring deposits in U.S. banks and thrifts in the event of bank failures. The FDIC was created in 1933 to maintain public confidence and encourage stability in the financial system through the promotion of sound banking practices.

FEDERALLY INSURED TIME DEPOSIT. A time deposit is an interest-bearing bank deposit account that has a specified date of maturity, such as a certificate of deposit (CD). These deposits are limited to funds insured in accordance with FDIC insurance deposit limits.

LEVERAGE. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

LIQUIDITY. The speed and ease with which an asset can be converted to cash.

LOCAL AGENCY INVESTMENT FUND (LAIF). A voluntary investment fund open to government entities and certain non-profit organizations in California that is managed by the State Treasurer's Office.

LOCAL GOVERNMENT INVESTMENT POOL. Investment pools that range from the State Treasurer's Office Local Agency Investment Fund (LAIF) to county pools, to Joint Powers Authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.

MAKE WHOLE CALL. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

MARGIN. The difference between the market value of a security and the loan a broker makes using that security as collateral.

MARKET RISK. The risk that the value of securities will fluctuate with changes in overall market conditions or interest rates.

MARKET VALUE. The price at which a security can be traded.

MATURITY. The final date upon which the principal of a security becomes due and payable. The investment's term or remaining maturity is measured from the settlement date to final maturity.

MEDIUM TERM NOTES. Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

MODIFIED DURATION. The percent change in price for a 100-basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

MONEY MARKET. The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

MONEY MARKET MUTUAL FUND. A mutual fund that invests exclusively in short-term securities. Examples of investments in money market funds are certificates of deposit and U.S. Treasury securities. Money market funds attempt to keep their net asset values at \$1 per share.

MORTGAGE PASS-THROUGH SECURITIES. A securitized participation in the interest and principal cash flows from a specified pool of mortgages. Principal and interest payments made on the mortgages are passed through to the holder of the security.

MUNICIPAL SECURITIES. Securities issued by state and local agencies to finance capital and operating expenses.

MUTUAL FUND. An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market

instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO).

A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

NEGOTIABLE CERTIFICATE OF DEPOSIT (CD). A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market.

PRIMARY DEALER. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

PRUDENT PERSON (PRUDENT INVESTOR) RULE. A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes."

REPURCHASE AGREEMENT. Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to bank customers whereby securities are held by the bank in the customer's name.

SECURITIES AND EXCHANGE COMMISSION (SEC). The U.S. Securities and Exchange Commission (SEC) is an independent federal government agency responsible for protecting investors, maintaining fair and orderly functioning of securities markets, and facilitating capital formation. It was created by Congress in 1934 as the first federal regulator of securities markets. The SEC promotes full public disclosure, protects investors against fraudulent and manipulative practices in the market, and monitors corporate takeover actions in the United States.

SECURITIES AND EXCHANGE COMMISSION SEC) RULE 15c3-1. An SEC rule setting capital requirements for brokers and dealers. Under Rule 15c3-1, a broker or dealer must have sufficient liquidity in order to cover the most pressing obligations. This is defined as having a certain amount of liquidity as a percentage of the broker/dealer's total obligations. If the percentage falls below a certain point, the broker or dealer may not be allowed to take on new clients and may have restrictions placed on dealings with current client.

STRUCTURED NOTE. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities, or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

SUPRANATIONAL. A Supranational is a multi-national organization whereby member states transcend national boundaries or interests to share in the decision making to promote economic development in the member countries.

TOTAL RATE OF RETURN. A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

U.S. TREASURY OBLIGATIONS. Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

TREASURY BILLS. All securities issued with initial maturities of one year or less are issued as discounted instruments and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.

TREASURY NOTES. All securities issued with initial maturities of two to ten years are called Treasury notes and pay interest semi-annually.

TREASURY BONDS. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

YIELD TO MATURITY. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

CAMROSA WATER DISTRICT

INVESTMENT PROCEDURES MANUAL

March 2024

I. Purpose

The purpose of the Investment Procedures Manual is to assist the General Manager and Finance staff with investment operations and ensure an internal control structure to provide reasonable assurance controls are in place.

The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls' structure shall address the following:

1. Control of collusion - Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
2. Separation of transaction authority from accounting and record keeping - By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
3. Custodial safekeeping - Securities purchased from any bank or dealer including appropriate collateral (as defined by state law) shall be placed with an independent third party for custodial safekeeping.
4. Avoidance of physical delivery securities - Book-entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.
5. Clear delegation of authority to subordinate staff members - Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
6. Written confirmation of transactions for investments and wire transfers - Due to the potential for error and improprieties arising from telephone and electronic transactions, all transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and if the safekeeping institution has a list of authorized signatures.
7. Dual authorizations of wire transfers - This control will be implemented in instruction memos for wire transfers and documented.
8. Development of a wire transfer agreement with the lead bank and third-party custodian - The designated official should ensure that an agreement will be entered into and will address the following points: controls, security provisions, and responsibilities of each party making and receiving wire transfers.

The Investment Procedures Manual establishes an internal control system to provide checks and balances necessary to ensure compliance with the District's Investment Policy. Internal controls are managed by the General Manager, or authorized representative, as prescribed in the Investment Policy, however this procedure is not part of the policy and rather a management tool to be amended as the District's investment of surplus funds evolves.

References at the beginning of each section refer to elements in the District's Investment Policy, as revised and adopted by the Board of Directors on April 11, 2024.

II. Cash Review

Investment policy elements: Investment Strategy, Investment Objectives – Safety, Liquidity, Return, Responsibilities, and Reporting.

Finance staff will review the cash balances, investment portfolio and anticipated cash flows at least monthly. Finance will share its conclusions with the General Manager. Items to be reviewed include:

- Balances in the District's checking accounts,
- Balance in the District's LAIF account,
- Balance in the District's Bond accounts with the Trustee,
- Maturing investments,
- Investments that may be called by their issuer prior to scheduled maturity
- Large outgoing wire transfers such as debt service payments and water purchases,
- Accounts payable and payroll-related disbursements, and
- Large capital improvement program (CIP) project payments.

III. Investment Transactions – LAIF

Investment Policy Elements: Eligible Investment Instruments, Responsibilities, and Reporting.

A wire transfer out of LAIF is only utilized when money in the District's deposit account is not sufficient to meet the District's immediate cash needs. To complete a withdrawal transfer, two Members of the Board will authorize the withdrawal transfer in advance by signing a Request for Deposit and Transfer Form.

Upon approval, Finance staff will complete a wire transfer request form to initiate the wire. The General Manager, or staff authorized by General Manager, will sign the request authorizing the wire transfer request. Requests received by 10:00 a.m. will generally be accepted for same day transfers. Original wire instructions must accompany the fund transfer request. Once the request form is completed, Finance staff will schedule the transfer with LAIF. Once the transfer is scheduled, a confirmation number is provided, which staff documents on the wire transfer form.

A wire transfer from the District's Deposit account into LAIF is initiated whenever excess cash is available. The same procedure described above for wires transfers out of the

Deposit account is followed, with the exception that this transfer does not require two Members of the Board's authorization.

All documentation is filed in an electronic filing system and becomes part of the bank reconciliation process.

IV. Purchasing an Investment

Investment Policy elements: Investment Strategy, Eligible Investment Instruments, Investment Constraints Responsibilities, and Reporting.

To establish with whom the District is going to transact business, such as a broker/dealer or investment advisor the General Manager, Finance staff, or staff authorized by General Manager will contact an appropriate number of institutions to provide the District with a pool of qualified broker/dealers.

When requesting offers from broker/dealers for specific investment securities, the General Manager and Finance staff shall be as specific as possible. That person should state in the request if a particular type or issuer of an investment security is to be excluded due to limitations in the Investment Policy.

All financial institutions which desire to become qualified by the District for investment transactions must supply the District with the following:

1. Audited Financial Statements
2. Proof of NASD certification
3. Proof of State of California Registration
4. Certification of having read the District's investment policy.
5. Certification of having reviewed the California Government Code Section 53600 *et seq.*
6. A description of their experience in public cash management and their ability to provide service to the District's accounts.

The following must be communicated to the broker/dealers:

1. Dollar amount – either par value or total dollars to be invested
2. Type of security to be purchased or, if applicable, excluded
3. Targeted maturity date, or range of dates

Prior to the selection of the broker/dealer or investment advisor, the General Manager is to report to the Investment Committee a summary of the responses received from institutions and recommendation for selection. Prior to proceeding with investment transaction, the General Manager is to receive approval from the Board of Directors.

Prior to concluding the transaction, the General Manager or authorized representative, in conjunction with Finance staff, should reconfirm the following:

- The security purchased meets all Investment Policy criteria, including portfolio diversification, and maturity. If the security has any imbedded options such as call provisions or coupon adjustments, these should also be reviewed.

- Amount of investment (total cost including principal and accrued interest, if any)
- Settlement date
- CUSIP number
- Copy of the trade ticket from broker/dealer

V. Settlement and Follow-Up

Investment Policy element: Delegation of Authority.

Following receipt of the trade information listed immediately above, Finance staff should send to the safekeeping agent the details of:

- Type of security
- Par amount, government equivalent yield, and maturity date
- Name of broker/dealer for the transaction
- Copy of the trade ticket from broker/dealer

When applicable, Finance staff should also verify:

- Provision of receipt (or disbursement) of funds
- Internal transfer or wiring of funds
- Notification of discrepancy prior to acceptance or rejection of the transaction
- Immediate notification if a failure has occurred; by provider if they are responsible, by safekeeping agent if they are responsible

Upon completion and confirmation of the investment transaction, the General Manager is to report to the Board of Directors the information at the next regularly scheduled Board meeting.

VI. Safekeeping and Custody

The General Manager shall select one or more financial institutions to provide safekeeping and custodial services for the District in accordance with the provisions of Section 53608 of the California Code.

VII. Segregation of Duties

Only the General Manager, or authorized representative, is authorized to make trades as in Section IV above. Therefore, they are prohibited from performing the settlement and follow-up tasks outlined in Section V above.

Similarly, Finance staff will perform settlement and follow-up tasks.

VIII. Accounting, Reporting & Auditing

The General Manager, or authorized representative, in conjunction with appropriate Finance Staff, should establish the following:

1. Formats for monthly and quarterly reports, which will be provided to the General Manager and to the Board of Directors.

2. Benchmark(s) to measure the performance of the investment program. Such benchmarks should be representative of the makeup of the investment portfolio, and as such should be subject to change as the structure of the portfolio changes.
3. Ensure the following:
 - a. Compliance with generally accepted accounting principles of the Government Accounting Standards Board
 - b. Compliance with Gov't. Codes
 - c. Compliance with the Investment Policy
 - d. Documented (initialed) review of investment activities by the General Manager, or authorized representative
 - e. Review of investment operations by the District auditor
 - f. Monthly reconciliation of all bank statements and initial reviewed by General Manager, or authorized representative

Board Memorandum

April 11, 2024

To: General Manager

From: Tamara Sexton, Deputy General Manager/Finance

Subject: Set Proposition 218 Rate Hearing

Objective: Set a public hearing date to consider rate adjustments.

Action Required: It is recommended that the Board of Directors:

- 1) Accept the Comprehensive Rate Study.
- 2) Set a public hearing date of June 6, 2024, to consider adopting the proposed rate adjustments.

Discussion: It is important that the District have adequate rates to ensure sufficient revenue to recover operating costs, maintain reserves, and fund necessary capital improvement projects.

The Draft Comprehensive Rate Study was completed and presented at the March 21, 2024, Board meeting. After Ad-hoc and Board review, it is recommended that the Final Comprehensive Rate Study be accepted.

To adopt new rates, the Board must notice existing customers of the Proposition 218 rate hearing and proposed rates at least 45 days prior to the hearing. It is recommended to set a public hearing date of June 6, 2024, to formally consider adopting the proposed rate changes.

Attachments:

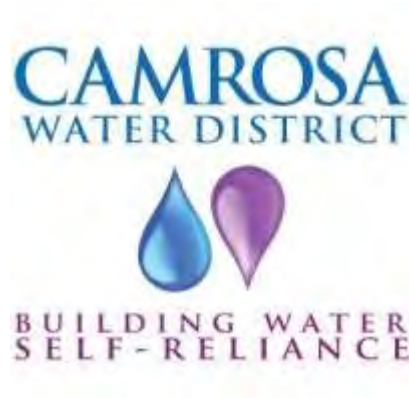
Comprehensive Rate Study.

DRAFT

WATER AND SEWER RATE STUDY

BLACK & VEATCH PROJECT NO. 415600

PREPARED FOR



Camrosa Water District, CA

5 APRIL 2024



Table of Contents

Legal Notice	1
1.0 Executive Summary	1-1
1.1 Water System.....	1-1
1.2 Sewer System	1-1
1.3 Financial Plan	1-1
1.3.1 Water Utility	1-2
1.3.2 Sewer Utility.....	1-3
1.4 Adequacy of Existing Rates to Meet Cost of Service.....	1-5
1.5 Cost of Service Analysis	1-5
1.6 Rate Design.....	1-6
1.6.1 Water Utility	1-6
1.6.2 Sewer Utility.....	1-7
Water Rate Study	1-1
2.0 Revenue and Revenue Requirements	2-1
2.1 Customer and Water Consumption Projections.....	2-1
2.1.1 Customer Classes	2-1
2.1.2 Connections	2-1
2.1.3 Water Consumption	2-2
2.2 Revenue under Existing Rates	2-3
2.3 Other Revenue	2-4
2.4 Operating and Maintenance Expenses	2-4
2.5 Debt Service Requirements.....	2-5
2.6 Capital Improvement Program	2-5
2.6.1 Capital Improvement Financing Plan.....	2-6
2.7 Transfers.....	2-7
2.8 Reserves.....	2-7
2.9 Projected Operating Results	2-7
3.0 Cost of Service Analysis	3-1
3.1 Functional Cost Components	3-1
3.2 Allocation to Cost Components	3-2
3.2.1 System Base, Max Day, and Max Hour Allocations	3-2
3.2.2 Allocation of Operating and Maintenance (O&M) Expenses.....	3-3
3.2.3 Allocation of Capital Investments.....	3-3
3.3 Units of Service.....	3-1
3.3.1 Max Day/Max Hour Peaking Factors.....	3-1
3.3.2 Fire Service	3-1
3.4 Cost of Service Allocations.....	3-2
3.4.1 Units Costs of Service.....	3-2

3.4.2	Distribution of Costs of Service to Customer Classes	3-2
3.4.3	Cost of Service Adjustments.....	3-3
4.0	Rate Design	4-1
4.1	Existing Rates	4-1
4.2	Proposed Rates	4-1
4.2.1	Monthly Service Charge.....	4-1
4.2.2	Fire Service.....	4-2
4.2.3	Commodity Charge.....	4-3
4.3	Typical Monthly Costs under Proposed Charges	4-6
4.4	Neighboring Water Utilities	4-7
	Sewer Rate Study	4-1
5.0	Revenue and Revenue Requirements.....	5-1
5.1	Customer and EDU Projections	5-1
5.1.1	Customer Classes.....	5-1
5.1.2	Equivalent Dwelling Units (EDUs).....	5-1
5.2	Revenue under Existing Rates	5-1
5.3	Other Revenue	5-2
5.4	Operating and Maintenance Expenses	5-2
5.5	Debt Service Requirements.....	5-3
5.6	Capital Improvement Program	5-3
5.6.1	Capital Improvement Financing Plan.....	5-4
5.7	Transfers.....	5-4
5.8	Reserves.....	5-4
5.9	Projected Operating Results	5-5
6.0	Cost of Service Analysis	6-1
6.1	Functional Cost Components	6-1
6.2	Allocation to Cost Components	6-2
6.2.1	Volume and Strength Allocations	6-2
6.2.2	Allocation of Operating and Maintenance (O&M) Expenses.....	6-2
6.2.3	Allocation of Capital Investments.....	6-2
6.3	Units of Service.....	6-1
6.4	Cost of Service Allocations.....	6-1
6.4.1	Units Costs of Service.....	6-1
6.4.2	Distribution of Costs of Service to Customers.....	6-2
7.0	Rate Design	7-1
7.1	Existing Rates	7-1
7.2	Proposed Rates	7-1
7.2.1	Monthly Sewer Service Charge	7-1
7.3	Typical Monthly Costs under Proposed Charges	7-1
7.4	Neighboring Sewer Utilities.....	7-2

8.0 Appendix A – O&M Allocations 8-3
9.0 Appendix B – Water Cost of Service Tables (2026-2029) 9-7
10.0 Appendix C – Sewer Cost of Service Table (2026-2029)..... 10-35

LIST OF TABLES

Table 1-1 Proposed Revenue Adjustment 1-5
 Table 1-2 Proposed Five-Year Water Rate Schedules 1-7
 Table 1-3 Proposed Five-Year Sewer Rate Schedules 1-8
 Table 2-1 Number of Connections 2-2
 Table 2-2 Billed Water Consumption 2-3
 Table 2-3 Existing Water Rates 2-3
 Table 2-4 Projected Revenue under Existing Rates 2-4
 Table 2-5 O&M Expenses 2-5
 Table 2-6 Debt Service 2-5
 Table 2-7 Capital Improvement Projects 2-6
 Table 2-8 Capital Replacement and Improvement Fund Financing Plan (Potable Water) 2-6
 Table 2-9 Potable Water Operating Fund 2-10
 Table 3-1 Cost of Service Revenue from Rates (Potable Water) 3-1
 Table 3-2 Allocation of O&M Expenditures (Potable Water) 3-1
 Table 3-3 Allocation of \$ O&M Expenditures (Potable Water) 3-2
 Table 3-4 Allocation of Capital Costs (Potable Water) 3-3
 Table 3-5 Allocation of \$ Capital Costs (Potable Water) 3-4
 Table 3-6 Units of Service (Potable Water and Non-Potable Water) 3-4
 Table 3-7 Units Cost of Service (Potable Water) 3-4
 Table 3-8 Distribution of Costs to Customer Classes (Potable Water) 3-5
 Table 3-9 Cost of Service by Customer Class Summary 3-6
 Table 4-1 Costs within the Monthly Service Charge for FY 2025 4-2
 Table 4-2 Proposed Multi-Year Monthly Service Charge 4-2
 Table 4-3 Costs within the Fire Service Charge for FY 2025 4-3
 Table 4-4 Proposed Multi-Year Fire Service Charge 4-3
 Table 4-5 Water Supply Unit Costs 4-4
 Table 4-6 Water Sold by Customer Class 4-4
 Table 4-7 Water Supply Unit Costs by Customer Class 4-5
 Table 4-8 Water Delivery Unit Costs 4-5
 Table 4-9 Common Water Peaking Unit Costs 4-5
 Table 4-10 Summary of Individual Potable Water Unit Costs 4-6
 Table 4-11 Proposed Multi-Year Commodity Charges 4-6
 Table 4-12 Typical Monthly Bill (Potable Water) 4-7
 Table 4-13 Comparison to Neighboring Water Utilities 4-7

Table 5-1	Number of EDUs	5-1
Table 5-2	Existing Sewer Rates	5-2
Table 5-3	Projected Revenue under Existing Rates	5-2
Table 5-4	O&M Expenses.....	5-2
Table 5-5	Long-Term Debt Service.....	5-3
Table 5-6	Capital Improvement Projects	5-3
Table 5-7	Construction Fund Financing Plan	5-4
Table 5-8	Operating Fund	5-7
Table 6-1	Cost of Service Revenue from Rates.....	6-1
Table 6-2	Allocation of O&M Expenditures.....	6-1
Table 6-3	Allocation of \$ O&M Expenditures.....	6-2
Table 6-4	Allocation of Capital Costs	6-3
Table 6-5	Allocation of \$ Capital Costs	6-3
Table 6-6	Units of Service.....	6-1
Table 6-7	Units Cost of Service.....	6-1
Table 6-8	Distribution of Costs to Customer Classes	6-2
Table 7-1	Determination of Monthly Service Charge	7-1
Table 7-2	Proposed Multi-Year Monthly Service Charge.....	7-1
Table 7-3	Typical Monthly Bill	7-2
Table 7-4	Comparison to Neighboring Sewer Utilities.....	7-2
Table 9-1	Cost of Service Revenue from Rates (Potable Water)	9-7
Table 9-2	Allocation of O&M Expenditures (Potable Water)	9-8
Table 9-3	Allocation of \$ O&M Expenditures (Potable Water)	9-9
Table 9-4	Allocation of Capital Costs (Potable Water).....	9-10
Table 9-5	Allocation of \$ Capital Costs (Potable Water).....	9-11
Table 9-6	Units of Service (Potable Water and Non-Potable Water)	9-12
Table 9-7	Units Cost of Service (Potable Water).....	9-12
Table 9-8	Distribution of Costs to Customer Classes (Potable Water)	9-13
Table 9-9	Cost of Service Revenue from Rates (Potable Water)	9-14
Table 9-10	Allocation of O&M Expenditures (Potable Water)	9-15
Table 9-11	Allocation of \$ O&M Expenditures (Potable Water)	9-16
Table 9-12	Allocation of Capital Costs (Potable Water).....	9-17
Table 9-13	Allocation of \$ Capital Costs (Potable Water).....	9-18
Table 9-14	Units of Service (Potable Water and Non-Potable Water)	9-19
Table 9-15	Units Cost of Service (Potable Water).....	9-19
Table 9-16	Distribution of Costs to Customer Classes (Potable Water)	9-20
Table 9-17	Cost of Service Revenue from Rates (Potable Water)	9-21
Table 9-18	Allocation of O&M Expenditures (Potable Water)	9-22
Table 9-19	Allocation of \$ O&M Expenditures (Potable Water)	9-23
Table 9-20	Allocation of Capital Costs (Potable Water).....	9-24

Table 9-21	Allocation of \$ Capital Costs (Potable Water).....	9-25
Table 9-22	Units of Service (Potable Water and Non-Potable Water)	9-26
Table 9-23	Units Cost of Service (Potable Water).....	9-26
Table 9-24	Distribution of Costs to Customer Classes (Potable Water)	9-27
Table 9-25	Cost of Service Revenue from Rates (Potable Water)	9-28
Table 9-26	Allocation of O&M Expenditures (Potable Water)	9-29
Table 9-27	Allocation of \$ O&M Expenditures (Potable Water)	9-30
Table 9-28	Allocation of Capital Costs (Potable Water).....	9-31
Table 9-29	Allocation of \$ Capital Costs (Potable Water).....	9-32
Table 9-30	Units of Service (Potable Water and Non-Potable Water)	9-33
Table 9-31	Units Cost of Service (Potable Water).....	9-33
Table 9-32	Distribution of Costs to Customer Classes (Potable Water)	9-34
Table 10-1	Cost of Service Revenue from Rates.....	10-35
Table 10-2	Allocation of O&M Expenditures.....	10-36
Table 10-3	Allocation of \$ O&M Expenditures.....	10-37
Table 10-4	Allocation of Capital Costs	10-38
Table 10-5	Allocation of \$ Capital Costs	10-38
Table 10-6	Units of Service.....	10-39
Table 10-7	Units Cost of Service.....	10-39
Table 10-8	Distribution of Costs to Customer Classes	10-40
Table 10-9	Cost of Service Revenue from Rates.....	10-41
Table 10-10	Allocation of O&M Expenditures.....	10-42
Table 10-11	Allocation of \$ O&M Expenditures.....	10-43
Table 10-12	Allocation of Capital Costs	10-44
Table 10-13	Allocation of \$ Capital Costs	10-44
Table 10-14	Units of Service.....	10-45
Table 10-15	Units Cost of Service.....	10-45
Table 10-16	Distribution of Costs to Customer Classes	10-46
Table 10-17	Cost of Service Revenue from Rates.....	10-47
Table 10-18	Allocation of O&M Expenditures.....	10-48
Table 10-19	Allocation of \$ O&M Expenditures.....	10-49
Table 10-20	Allocation of Capital Costs	10-50
Table 10-21	Allocation of \$ Capital Costs	10-50
Table 10-22	Units of Service.....	10-51
Table 10-23	Units Cost of Service.....	10-51
Table 10-24	Distribution of Costs to Customer Classes	10-52
Table 10-25	Cost of Service Revenue from Rates.....	10-53
Table 10-26	Allocation of O&M Expenditures.....	10-54
Table 10-27	Allocation of \$ O&M Expenditures.....	10-55
Table 10-28	Allocation of Capital Costs	10-56

Table 10-29	Allocation of \$ Capital Costs	10-56
Table 10-30	Units of Service.....	10-57
Table 10-31	Units Cost of Service.....	10-57
Table 10-32	Distribution of Costs to Customer Classes	10-58

LIST OF FIGURES

Figure 1-1	Potable Water Operating Cash Flow	1-3
Figure 1-2	Sewer Operating Cash Flow.....	1-5
Figure 2-1	Water Sales	2-2
Figure 2-2	Status Quo Potable Water Operating Cash Flow.....	2-8
Figure 2-3	Potable Water Operating Cash Flow	2-11
Figure 5-1	Status Quo Operating Cash Flow	5-5
Figure 5-2	Operating Cash Flow	5-8

Legal Notice

Black & Veatch Management Consulting, LLC (Black & Veatch) has prepared this report for the Camrosa Water District (District), and it is based on information not within the control of Black & Veatch. The District has not requested Black & Veatch to make an independent analysis, verify the information provided to us, or render an independent judgment of the validity of the information provided by others. Because of this, Black & Veatch cannot, and does not, guarantee the accuracy thereof to the extent that such information, data, or opinions were based on information provided by others.

In conducting these analyses and in forming an opinion of the projection of future financial operations summarized in this report, Black & Veatch made certain assumptions on the conditions, events, and circumstances that may occur in the future. The methodology utilized in performing the analyses follows generally accepted practices for such projections. Such assumptions and methodologies are reasonable and appropriate for the purpose for which they are used. While we believe the assumptions are reasonable and the projection methodology valid, actual results may differ materially from those projected, as influenced by the conditions, events, and circumstances that occur. Such factors may include the District's ability to execute the capital improvement program as scheduled and within budget, regional climate and weather conditions affecting water demand, and adverse legislative, regulatory, or legal decisions (including environmental laws and regulations) affecting the District's ability to manage the system and meet water quality requirements.

1.0 Executive Summary

Camrosa Water District (District) commissioned Black & Veatch Management Consulting, LLC (Black & Veatch) to conduct a Water and Sewer Rate Study (Study) for its Water and Sewer Utilities. Water is composed of Potable Water and Non-Potable Water. The Study included the development of a five-year financial plan, a cost-of-service analysis and the design of rates. The specific objectives of the Study were to:

- Evaluate the adequacy of projected revenues under existing rates to meet projected revenue requirements.
- Develop sound financial plans for the utilities covering a five-year Study period for both ongoing operations and planned capital improvements.
- Allocate the utilities' projected revenue requirements to the various customer classes by their respective service requirements.
- Develop a suitable rate schedule that produces revenues adequate to meet financial needs while recognizing customer costs of service and regulatory considerations such as Proposition 218 and applicable judicial decisions.

1.1 Water System

The District's Water Utility provides Potable Water services to an expected 8,194 residential, commercial, irrigation, schools, agricultural and fire connections in FY 2025. The District obtains Potable Water from two primary sources: 1) groundwater and 2) import water from Calleguas Municipal Water District. The potable sources meet the District's fiscal year water sales between 5,000 to 7,500 acre-feet (AF).

1.2 Sewer System

The District's Sewer Utility provides sewer services to 5,354 residential, commercial, and school connections (9,180 equivalent dwelling units (EDUs)). The District also provides sewer services to the California State University at Channel Islands. The District directs sewage flow through its 70 miles of mains and 5 lift stations to the Water Reclamation Facility. Additionally, a small portion of the District's customers flow is directed to the City of Thousand Oaks for collection and treatment via an agreement between the two agencies. These customers reside in a geographic area where it makes more economic sense to redirect flows to Thousand Oaks.

1.3 Financial Plan

The District operates the utilities as self-supporting enterprises. As such, the utilities must develop financial plans, also known as revenue requirements, which provide sufficient levels of revenue to meet all operation and maintenance expenses, water purchases, wastewater treatment, debt service requirements, capital improvements funded from current revenues, and other revenue requirements.

The Study develops financial plans that project operating revenue, expenses, and capital financing costs for the utilities over a five-year planning period beginning July 1, 2024, and ending June 30, 2029. The financial plans project future rate revenues under existing rates, operations and maintenance (O&M) expenses, principal and interest expense on debt, transfers, and capital improvement program (CIP) requirements.

1.3.1 Water Utility

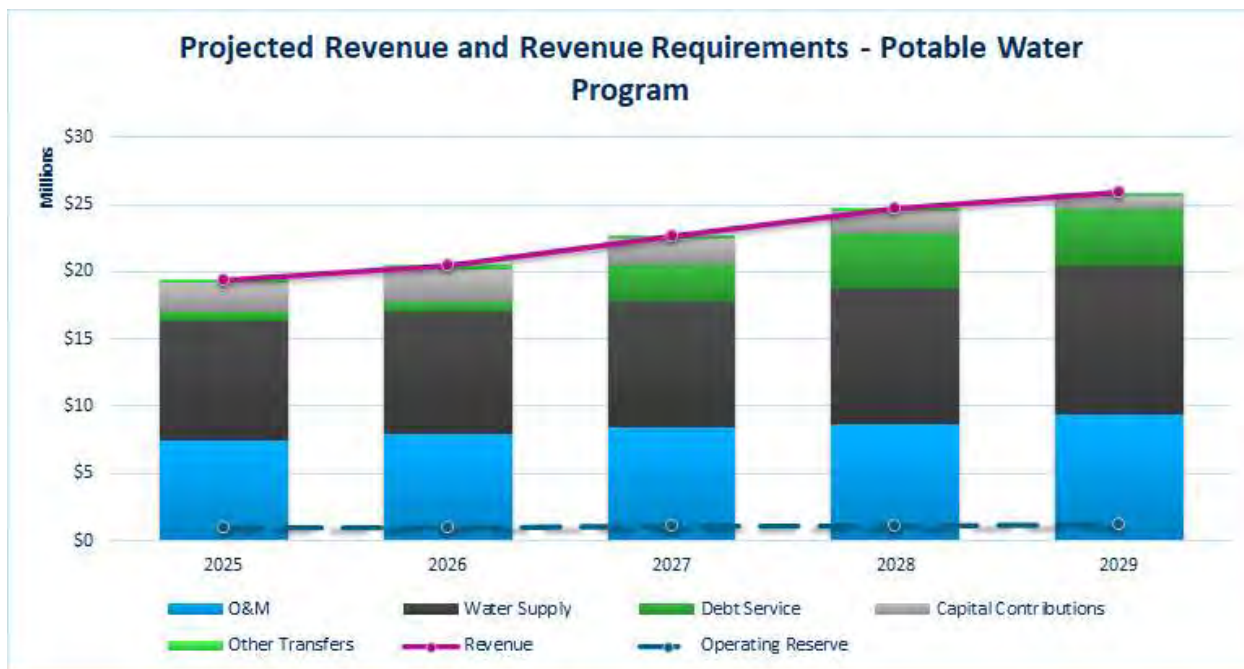
1.3.1.1 Potable Water

Summarized below are the Potable Water's revenue requirements:

- **Operation and Maintenance Expenses:** The District anticipates O&M expenses to increase from \$16.2M in FY 2025 to \$20.4M in FY 2029. Water production, services, and supplies account for most of this increase, representing roughly 70% of O&M expenses.
- **Debt Service:** The District anticipates debt service payment of about \$825,000 per FY on existing revenue bonds and \$1.95M in FY 2027 followed by \$3.34M thereafter for proposed revenue bonds.
- **Capital Improvements:** The District plans to execute a five-year CIP of \$71.0M from FY 2025 to FY 2029.
- **Reserves:** The District plans to maintain the operating and emergency reserve and amend the capital improvement and capital replacement reserve and a rate stabilization reserve.
 - The operating and emergency reserve is to help cover fluctuations in day-to-day expenses. The scheduled target is 45 days of O&M expenses (excluding wholesale water costs).
 - The capital replacement reserve fund is to help maintain sufficient funds on hand for the current and future replacement of existing capital assets as they reach the end of their useful lives and to help mitigate unexpected capital costs. The scheduled target will become a minimum of 5.0% of the replacement value of Potable Water's fixed assets.
 - The District uses the capital improvement reserve fund for new development. Capacity fees are development driven as are the costs incurred; therefore, as a matter of policy, the District has not established any minimum or maximum levels for this fund.
 - The rate stabilization fund reserve is to help mitigate future increases in drought-stricken years. The scheduled target will become a minimum of 10% of the prior year's rate revenue. For the rate stabilization fund reserve, rate revenue is defined as revenue generated from commodity charges only.

The District is proposing revenue adjustments for Potable Water to meet projected revenue requirements. These revenue adjustments should allow Potable Water to generate revenues as close as possible to operating expenses with minimal surplus or shortage as shown in Figure 1-1.

Figure 1-1 Potable Water Operating Cash Flow



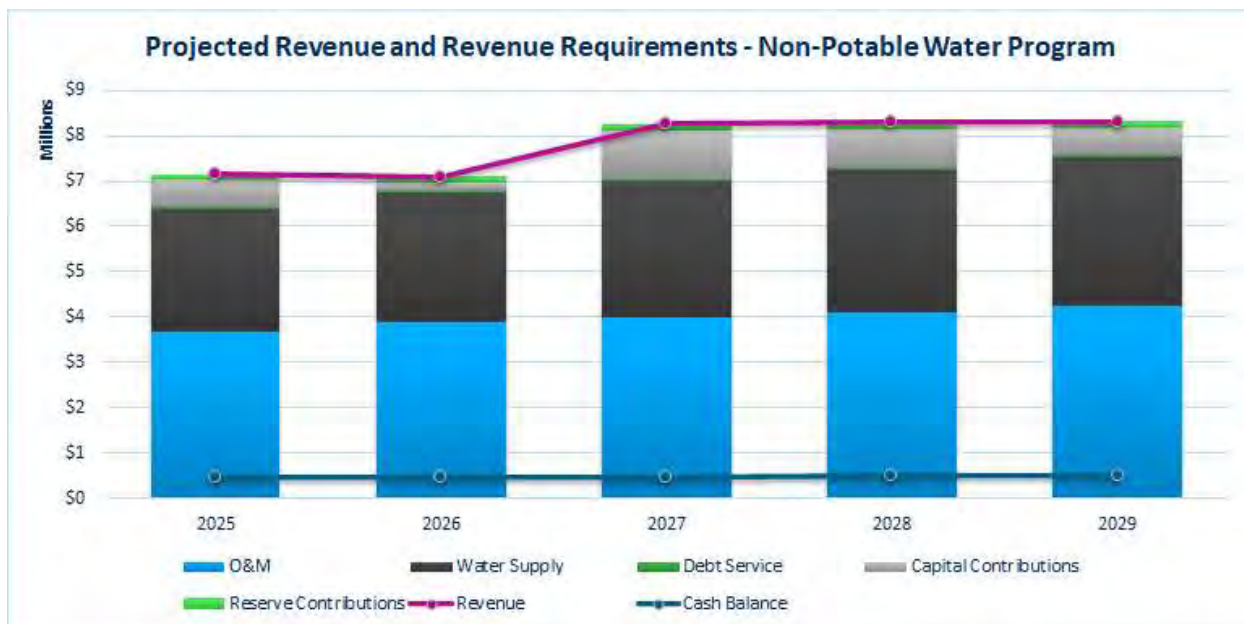
1.3.1.2 Non-Potable Water

Summarized below are the Non-Potable Water’s revenue requirements:

- **Operation and Maintenance Expenses:** The District anticipates O&M expenses to increase from \$6.4M in FY 2025 to \$7.5M in FY2029.
- **Debt Service:** The District anticipates debt service payment of about \$30.8k per FY on existing revenue bonds.
- **Capital Improvements:** The District plans to execute a five-year CIP of \$9.2M from FY 2025 to FY 2029.
- **Reserves:** The District plans to maintain the operating and emergency reserve and amend the capital improvement and capital replacement reserve.
 - The operating and emergency reserve is to help cover fluctuations in day-to-day expenses. The scheduled target is 45 days of O&M expenses.
 - The capital replacement reserve is to help maintain sufficient funds on hand to for the current and future replacement of existing capital assets as they reach the end of their useful lives and help mitigate unexpected capital costs. The scheduled target will become a minimum of 5.0% of the replacement value of the Non-Potable Water’s fixed assets.
 - The rate stabilization fund reserve is to help mitigate future cost increases. The scheduled target will become a minimum of 10% of the prior year’s rate revenue. For the rate stabilization fund reserve, rate revenue is defined as revenue generated from commodity charges only.

The District is proposing no revenue adjustments for Non-Potable Water as existing revenues are expected to meet projected revenue requirements as shown in Figure 1-2. No further discussion on Non-Potable Water is included in this report.

Figure 1-2 Non-Potable Water Cash Flow



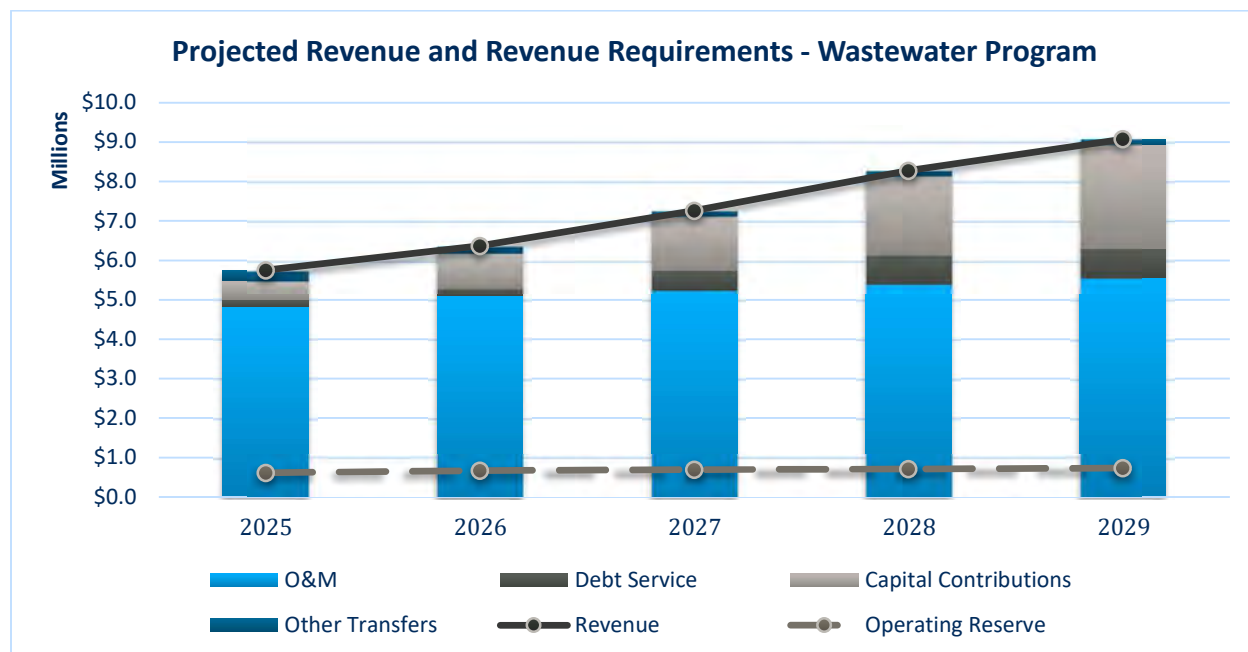
1.3.2 Sewer Utility

Summarized below are the Sewer Utility’s revenue requirements:

- **Operation and Maintenance Expenses:** The District anticipates O&M expenses to increase from \$4.8M in FY 2025 to \$5.6M in FY2029.
- **Debt Service:** The District anticipates debt service payment of about \$191.4k per FY on existing revenue bonds and \$319.8k in FY 2027 followed by \$548.2k thereafter for proposed revenue bonds.
- **Capital Improvements:** The District plans to execute a five-year CIP of \$16.2M from FY 2025 to FY 2029.
- **Reserves:** The District plans to maintain the operating and emergency reserve and amend the capital improvement and capital replacement reserve.
 - The operating and emergency reserve is to help cover fluctuations in day-to-day expenses. The scheduled target is 45 days of O&M expenses.
 - The capital replacement reserve is to help maintain sufficient funds on hand to for the current and future replacement of existing capital assets as they reach the end of their useful lives and help mitigate unexpected capital costs. The scheduled target will become a minimum of 5.0% of the replacement value of the Sewer Utility’s fixed assets.
 - The District uses the capital improvement reserve fund for new development. Capacity Fees are development driven as are the costs incurred; therefore, as a matter of policy, the District has not established any minimum or maximum levels for the fund.
 - The rate stabilization fund reserve is to help mitigate future increases in sewer treatment costs and change in customer base. The scheduled target will become a minimum of 10% of the prior year’s rate revenue.

The District is proposing revenue adjustments for the Sewer Utility to meet projected revenue requirements. These revenue adjustments should allow the Sewer Utility to generate revenues as close as possible to operating expenses with minimal surplus or shortage as shown in Figure 1-3.

Figure 1-3 Sewer Operating Cash Flow



1.4 Adequacy of Existing Rates to Meet Cost of Service

Based on the financial plan, Black & Veatch recommends the revenue adjustments shown in Table 1-1 to meet the projected revenue requirements for FY 2025 to FY 2029. These do not represent the proposed rate increases to customers; rather these represent the overall revenue increases needed by the utilities to meet their overall obligations and maintain current service levels.

Table 1-1 Proposed Revenue Adjustment

Fiscal Year	Effective Month	Potable Revenue Adjustment	Sewer Revenue Adjustment
FY 2025	July	7.50%	11.00%
FY 2026	July	7.50%	11.00%
FY 2027	July	7.50%	11.00%
FY 2028	July	7.50%	11.00%
FY 2029	July	7.50%	11.00%

1.5 Cost of Service Analysis

The cost-of-service analysis allocates the costs to the various customer classes of service in a fair and equitable manner. The methodologies used in the Study are specific to the respective utility operations. Therefore, they differ in process. The following is a brief description of the methodologies.

The water cost-of-service allocation performed in this Study uses the Base-Extra Capacity Method endorsed by the American Water Works Association (AWWA) Principles of Water Rates, Fees, and Charges, M1 (M1) manual. Under cost-of-service principles, we allocate costs to the different customer classes in proportion to their use of the water system. As recommended by AWWA, Black & Veatch distributed functional costs to the base (average load conditions), extra capacity (peaking) and customer-related parameters. This allocation methodology produces unit costs for allocation to individual customer classes based on the projected customer service requirements.

The sewer cost-of-service allocation performed in this Study follows the Functional Cost Allocation Method endorsed by the Water Environment Federation (WEF) Financing and Charges for Wastewater Systems, Manual of Practice (MoP) 27 manual. Similar to the methodology used for water systems, the sewer cost of service analysis allocates costs to the different customer classes in proportion to their use of the sewer system. As recommended by WEF, Black & Veatch distributed functional costs to volume, strength and customer-related parameters. This allocation methodology produces unit costs for allocation to individual customer classes based on the projected customer service requirements.

1.6 Rate Design

Through the cost-of-service analysis, the allocation of costs to customer classes must meet Proposition 218 requirements. The Right to Vote on Taxes Act, also known as Proposition 218, was passed by California voters in 1996 and added Article XIIC and Article XIID to the California Constitution. These articles provide the regulatory framework that guides and informs the rate-setting process. The regulatory framework helps ensure cost recovery proportionate to the cost of providing the service.

1.6.1 Water Utility

To minimize impacts, retain simplicity, and ensure the reasonable stability of revenue, Black & Veatch recommends the District maintain the same Potable Water rate structure.

- **Monthly Service Charge:** Potable Water will continue to have a fixed service charge based on meter sizes for all customer classes. The fixed service charge helps recover portions of fixed cost elements such as operating, and capital components associated with import water, debt service, meter maintenance and services, meter reading, issuing bills, and maintenance and capacity costs associated with available fire protection.
- **Commodity Charge:** Potable Water will continue to have a commodity charge based on units consumed by customer class. Residential customers will maintain the two-tier rate structure while all other customers will remain at a uniform rate by customer class. The commodity charge helps recover costs associated with base, extra capacity, and conservation.
- **Fire Service Charge:** Potable Water will continue to utilize the fire service charge based on meter size for private fire service connections. The fire service charge will help recover the costs of fixed cost elements such as operating and capital, issuing bills and maintenance and capacity costs associated with private fire protection costs.

Table 1-2 summarizes the recommended five-year rate schedules for all water components.

Table 1-2 Proposed Five-Year Water Rate Schedules

Customer Class	Monthly Service Charge					
	Existing	Proposed				
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	\$/mo	\$/mo	\$/mo	\$/mo	\$/mo	\$/mo
Potable Water						
Master Metered [1]	6.57	6.90	7.92	8.47	9.24	10.29
3/4"	14.08	14.85	17.08	19.19	21.92	24.94
1"	24.06	26.61	30.64	35.06	40.69	46.63
1.5"	48.96	55.97	64.48	74.66	87.54	100.76
2"	78.99	91.37	105.29	122.40	144.02	166.03
3"	174.10	203.50	234.54	273.64	322.95	372.77
4"	298.98	350.72	404.23	472.19	557.86	644.20
6"	449.02	527.61	608.13	710.76	840.12	970.34
8"	748.93	881.19	1,015.68	1,187.62	1,404.30	1,622.23

[1] Master Metered accounts are charged on a per unit basis rather than meter size.

Customer Class	Fire Service Service Charge					
	Existing	Proposed				
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	\$/mo	\$/mo	\$/mo	\$/mo	\$/mo	\$/mo
Fire Service						
4"	67.46	80.92	90.30	91.46	91.74	93.97
6"	101.90	122.23	136.41	138.16	138.58	141.95
8"	170.74	204.81	228.56	231.50	232.20	237.85
10"	453.98	544.57	607.72	615.54	617.41	632.42

Customer Class	Commodity Charge					
	Existing	Proposed				
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	\$/HCF	\$/HCF	\$/HCF	\$/HCF	\$/HCF	\$/HCF
Potable Water						
Residential and Master Meter, Domestic Ag						
Tier 1 - First 12 Units	4.01	4.16	4.40	4.70	4.99	5.26
Tier 2 - 13 Units and Higher	4.45	4.80	5.09	5.39	5.67	6.01
Commercial/Industrial and Public	4.45	4.80	5.09	5.39	5.67	6.01
Municipal Irrigation	4.45	4.80	5.09	5.39	5.67	6.01
Other	4.45	4.80	5.09	5.39	5.67	6.01
Agricultural Irrigation	4.45	4.80	5.09	5.39	5.67	6.01
Temp Construction and Temp Agricultural	6.17	6.94	7.51	8.10	8.66	9.21
Temporary Municipal	6.17	6.94	7.51	8.10	8.66	9.21
Emergency Water Service	6.17	6.94	7.51	8.10	8.66	9.21
Surplus Water (Served Outside District)	6.17	6.94	7.51	8.10	8.66	9.21

1.6.2 Sewer Utility

Similar to the Water Utility, to minimize impacts, retain simplicity, and ensure the reasonable stability of revenue, Black & Veatch recommends the District maintain the same rate structure.

- **Monthly Sewer Service Charge:** Sewer will continue to have a fixed sewer service charge based on equivalent dwelling units for all customer classes. The fixed service charge will recover all fixed and variable cost elements associated with operating and capital components.

Table 1-3 summarizes the recommended five-year sewer rate schedule.

Table 1-3 Proposed Five-Year Sewer Rate Schedules

Customer Class	Sewer Service Charge					
	Existing	Proposed				
	2024	2025	2026	2027	2028	2029
	\$/mo/EDU	\$/mo/EDU	\$/mo/EDU	\$/mo/EDU	\$/mo/EDU	\$/mo/EDU
Customers Served by District	43.05	48.77	54.14	60.11	66.73	74.08
Customers Served by Thousand Oaks	48.61	55.56	56.94	58.33	59.72	61.57

Water Rate Study

2.0 Revenue and Revenue Requirements

To meet the costs associated with providing water services to its customers, Potable Water derives revenue from a variety of sources including water user charges (rates), special services, pump zone charges, property taxes, interest earned from the investment of available funds, engineering fees, and other miscellaneous revenues. The Water Utility is always actively looking for other sources of revenue, such as grants. Black & Veatch has projected the level of future revenue generated in the Study through a combination of an analysis of historical and future system growth in terms of the number of connections and water consumption. This section also projects the expenses, or revenue requirements, necessary to operate and maintain the systems, invest in capital improvements, make debt service payments and cover other expenses of the Potable Water system.

2.1 Customer and Water Consumption Projections

2.1.1 Customer Classes

Potable Water's customers include both residential and non-residential. The District has identified the following distinct customer classes: Residential; Commercial; Public Water; Domestic Agricultural; Irrigation; Temporary; District Owned; and Fire Service. In the analysis, Black & Veatch has combined the Potable Water customer classes into groups. They consist of the following:

- Group 1: Temp Construction and Temp Agricultural; Temporary Municipal; Emergency Water Service; Surplus Water (Served Outside District).
- Group 2: Residential and Master Meter; Domestic Ag.
- Group 3: Commercial/Industrial and Public; Municipal Irrigation; Other; Agricultural Irrigation.

Fire Service remains a customer class outside the groups identified.

2.1.2 Connections

The District provides Potable Water services to an expected 8,194 customers in FY 2025. All customers connected to the Potable Water system do so via metered connections. Black & Veatch conducted a review of historical connection patterns for customers in order to project anticipated growth patterns. Additionally, we incorporated feedback from District staff regarding the potential new development over the Study period. The projected total number of connections are expected to remain the same until FY 2027. Then, there will be a 1.0% increase per year for the rest of the Study period. Table 2-1 summarizes the projected number of connections. The "Group" classifications represent consolidation of the individual customer classes based on usage pattern similarities.

Table 2-1 Number of Connections

Line No.	Description	Fiscal Year Ending June 30,				
		2025 (Conn)	2026 (Conn)	2027 (Conn)	2028 (Conn)	2029 (Conn)
Potable Water						
1	Group 1	20	20	20	20	20
2	Group 2	7,539	7,539	7,539	7,622	7,705
3	Group 3	518	518	518	518	518
4	Fire Service	117	117	117	117	117
5	Total	8,194	8,194	8,194	8,277	8,360

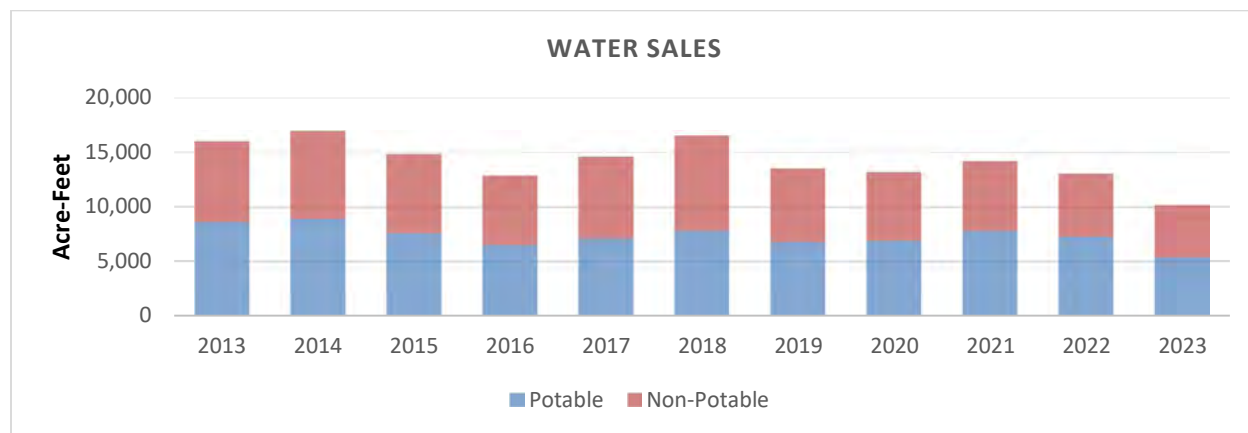
2.1.3 Water Consumption

Table 2-2 shows the projected Potable Water consumption for the Study period. In determining the projected Potable Water consumption, Black & Veatch analyzed historical patterns of water consumption in conjunction with future water conservation requirements set by the State of California via SBX 7-7 (2009), Water Conservation, and AB 1668 (2018) and SB 606 (2018), the Conservation as a Way of Life bills.

The District promotes water-use efficiency by developing alternatives to potable water and through customer education. The District has adopted more stringent permanent water-use prohibitions as required by recent law. As demonstrated by Figure 2-1, the District has experienced a steady decline in consumption despite an increase in the number of connections it serves.

The historic statewide drought around 2016 resulted in a series of emergency declarations from the Governor. Executive Order B-29-15 directed the State Water Resources Control Board (SWRCB) to impose restrictions to achieve a 25% reduction in potable urban water use. In addition, Executive Order B-37-16, Making Water Conservation a California Way of Life, instructed the State Water Resource Control Board (SWRCB) to develop a report on how to implement permanent conservation measures that “build on” the 20% reduction requirements of SBX 7-7. That report, released in April 2017, resulted in AB 1668 and SB 606, which instruct the SWRCB to develop a methodology by which urban water supplies will be required to calculate, by 2023, their “urban water use objectives,” or annual water budgets, for certain customer classes. While it is currently unknown what these budgets will look like compared with historical use, the SWRCB has indicated that its object is to perpetuate levels of conservation achieved during the height of the drought.

Figure 2-1 Water Sales by Fiscal Year



Even though District has already exceeded its SBX 7-7 goals and State drought declarations lifted, the District has been slow to rebound and current consumption is about 63% below 2013 water consumption. Persistent conservation awareness, due in part to the continual development of State regulation, are likely responsible. Between modest water-use rebounds and minimal population growth forecasts, the District anticipates increases of 1.2% per year for Potable Water over the Study period. The District bills water consumption in units of hundred cubic feet (HCF).

Table 2-2 Billed Water Consumption

Line No.	Description	Fiscal Year Ending June 30,				
		2025 (HCF)	2026 (HCF)	2027 (HCF)	2028 (HCF)	2029 (HCF)
Potable Water						
1	Group 1	6,325	6,372	6,372	6,372	6,372
2	Group 2	2,107,320	2,122,933	2,167,800	2,231,262	2,249,848
3	Group 3	943,919	950,912	950,912	950,916	950,916
4	Total	3,057,563	3,080,217	3,125,084	3,188,551	3,207,136

2.2 Revenue under Existing Rates

Potable Water user rates serve as the primary source of revenue. Therefore, the level of future rate revenue is important in the development of a long-range financial plan. To determine rate revenue, the projected system growth in terms of the number of connections and billed water consumption is multiplied by the applicable rates to determine Potable Water rate revenue.

Table 2-3 shows the Potable Water current schedule of charges.

Table 2-3 Existing Water Rates

Description	Existing FY 2024	Description	Existing FY 2024
Potable Water		Commodity Charge	
Monthly Meter Service Charge	(\$/monthly)	Residential, Master Meter & Domestic Agricultural	(\$/HCF)
Master Metered [1]	6.57	Tier 1 - First 12 Units	4.01
3/4"	14.08	Tier 2 - 13 Units and Higher	4.45
1"	24.06	Commercial/Industrial and Public	4.45
1.5"	48.96	Municipal Irrigation	4.45
2"	78.99	Other	4.45
3"	174.10	Agricultural Irrigation	4.45
4"	298.98	Temp Construction and Temp Agricultural	6.17
6"	449.02	Temporary Municipal	6.17
8"	748.93	Emergency Water Service	6.17
[1] Master Metered accounts are charged on a per unit basis rather than meter size.		Surplus Water (Served Outside District)	6.17
Fire Service			
	(\$/monthly)		
4"	67.46		
6"	101.90		
8"	170.74		
10"	453.98		

Table 2-4 represents a summary of projected Potable Water rate revenue under existing rates. As shown, the revenue generated is projected to increase over the Study period in conjunction with the increase in

the number of connections and water consumption. The projected Potable Water revenue increases from \$15.8M in FY 2025 to \$16.5M in FY 2029, representing an overall increase of 4.3% over the five-year Study Period.

Table 2-4 Projected Revenue under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
		(\$)	(\$)	(\$)	(\$)	(\$)
Potable Water						
1	Group 1	73,200	73,500	73,500	73,500	73,500
2	Group 2	10,950,800	11,017,000	11,211,500	11,499,700	11,593,100
3	Group 3	4,629,400	4,660,800	4,660,800	4,660,800	4,660,800
4	Fire Service	165,200	165,200	165,200	165,200	165,200
5	Total	\$ 15,818,600	\$ 15,916,500	\$ 16,111,000	\$ 16,399,200	\$ 16,492,600

2.3 Other Revenue

There are other operating sources which include charges for special services, pump zone charges, property taxes, interest on investments, and other miscellaneous revenues. In total other operating revenues represents on average 6.3% of Potable Water’s total revenue from FY 2025 to FY 2029, as shown on Table 2-9, Lines 9 through 11. The District anticipates that these revenues will remain relatively constant for the duration of the Study period.

2.4 Operating and Maintenance Expenses

Table 2-5 summarizes Potable Water’s projected O&M expense for the Study period. These expenses include costs related to salaries and benefits, services and supplies, contract and professional services, and water production costs. The District anticipates the following escalation factors based on District staff estimates.

O&M Component	Escalation Factor
Salaries	4.0%
Benefits	3.0%
Supplies & Services	3.0%
Contract Services	2.0%
Utilities	3.0%
Purchased Water [1]	~6.0%

[1] Purchased water represent costs associated with purchasing import water from Calleguas Municipal Water District. The escalation factor is a 5-year average derived from Calleguas 5-year rate projections.

Water production costs include water production and purchase water costs. In the case of Potable Water, the District has two main sources of water: 1) Groundwater pumped from District-owned wells; and 2) imported water from Calleguas Municipal Water District (CMWD). The District operates 7 groundwater wells that tap the underground aquifers which make up approximately 60-70% depending on FY of the District’s water supply. The District imports the remainder of its water supplies from the wholesale water agency. Based on estimates of groundwater pumping costs and wholesale rates provided by CMWD, the District expects water production and purchased water costs to increase by an average of 6.0% per year over the Study period.

Table 2-5 O&M Expenses

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
		(\$)	(\$)	(\$)	(\$)	(\$)
Potable Water						
1	Production	2,188,800	2,312,400	2,845,300	3,342,100	4,115,700
2	Water Purchases (CMWD)	6,442,000	6,519,800	6,419,100	6,578,700	6,809,300
3	CamSan	156,000	161,100	166,300	171,400	176,600
4	Salaries & Benefits	2,637,424	2,951,819	3,115,443	3,232,613	3,511,420
5	Contracts & Professional Services	2,368,449	2,446,672	2,545,485	2,596,561	2,791,848
6	Services & Supplies	2,462,427	2,568,609	2,698,372	2,779,526	3,017,933
7	Total	\$ 16,255,100	\$ 16,960,400	\$ 17,790,000	\$ 18,700,900	\$ 20,422,800
8	Average % Increase					5.9%

As shown in Table 2-5, Potable Water's O&M expenses increase from \$16.3M in FY 2025 to \$20.4M in FY 2029.

2.5 Debt Service Requirements

Table 2-6 represents Potable Water's existing debt service obligations. This table shows both principal and interest requirements on the existing debt over the Study period. It is common practice for utilities to utilize debt to finance multi-year capital improvement projects, but financing options will depend on the utility's financial conditions. By financing the cost of the projects, the utility can fund major projects immediately and spread the payment over a specified time frame. For Potable Water, the District anticipates a debt service payment of \$825,000 on existing debt and about \$3.3M on proposed revenue bonds debt of \$44.5M in 2027. Based on the revenue bond requirements, the debt service coverage ratio is a minimum of 1.15x net revenues (revenue less operating expenses) for the Water Utility.

Table 2-6 Debt Service

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
		(\$)	(\$)	(\$)	(\$)	(\$)
Potable Water						
Refunding Rev Bond, Series						
1	2011A/2016	814,961	827,514	821,771	827,793	828,402
2	Future Bond 2027	0	0	1,949,447	3,341,910	3,341,910
3	Total	\$ 814,961	\$ 827,514	\$ 2,771,218	\$ 4,169,703	\$ 4,170,312

2.6 Capital Improvement Program

The District developed a five-year Capital Improvement Plan on an annual basis for identifying Potable Water system needs including assessments, inspections, maintenance, and rehabilitation and replacement requirements.

Table 2-7 summarizes the planned CIP for FY 2025 through FY 2029. Potable Water is projecting \$71.0M in CIP over the Study period, which includes both capital replacement and capital improvement capital projects. For complete details associated with each CIP project, contact District staff.

Table 2-7 Capital Improvement Projects

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
		(\$)	(\$)	(\$)	(\$)	(\$)
Potable Water						
1	Potable Water Facilities	1,541,300	527,900	542,400	0	0
2	Reservoir Rehabilitation Program	0	654,600	5,011,700	11,268,900	8,910,200
3	New Pump Station Program	99,900	1,052,800	976,300	0	0
4	Pump Station Replacement program	0	405,400	527,200	0	0
5	Potable Pipeline Replacement Progra	162,900	739,100	108,500	111,500	114,500
6	New Well Design Program	10,696,300	4,128,000	10,847,900	11,146,200	0
7	Well Rehabilitation Program	590,800	0	0	0	0
8	Meter Station Replacement Program	298,000	211,200	0	167,200	0
9	VFD Replacement Program	30,800	31,700	32,500	33,400	34,400
10	General CIPs & Fixed Assets	0	0	0	0	0
11	Total	\$ 13,420,000	\$ 7,750,700	\$ 18,046,500	\$ 22,727,200	\$ 9,059,100

2.6.1 Capital Improvement Financing Plan

The District funds annual expenditures for the CIP from a combination of previous bond debt proceeds, available funds on hand, transfers, grants, and revenues derived from user rates. As shown in Tables 2-8, Line 13, the annual CIP expenditure amount varies by FY based on the identified need in any given FY. Based on a 5-year average over the Study period, it is expected that Potable Water will expend about \$14.2M per year. The planned annual CIP contribution from the Operating Fund varies per FY based on available cash on hand and specific needs as shown in Table 2-8, Line 3. District policy sets the minimum capital replacement reserve at 5.0% of the replacement value of fixed assets, and it is expected to be met by FY 2025.

Table 2-8 Capital Replacement and Improvement Fund Financing Plan (Potable Water)

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
Source of Funds						
1	Developer Contributions/Connection Fees	211,100	0	0	416,400	416,400
2	Mitigation Contributions	0	0	0	0	0
3	Cash Financing (Paygo)	2,062,300	2,427,700	1,852,200	1,657,700	1,040,400
4	Water Bond Proceeds	0	0	48,570,467	0	0
5	Grant Funding	83,800	0	0	0	0
6	CIP De-Obligation	0	0	0	0	0
7	Interest Income	891,700	515,900	1,046,400	1,224,100	575,300
8	Total Sources	\$ 3,248,900	\$ 2,943,600	\$ 51,469,067	\$ 3,298,200	\$ 2,032,100
Use of Funds						
9	Replacement & Improvement Projects	13,389,100	7,718,900	18,014,100	22,693,800	9,024,700
10	Debt Issuance Charges	0	0	4,070,467	0	0
11	Transfer of Interest Income	891,700	515,900	1,046,400	1,224,100	575,300
12	Total Uses	\$ 14,280,800	\$ 8,234,800	\$ 23,130,967	\$ 23,917,900	\$ 9,600,000
13	Net Annual Cash Balance	(11,031,900)	(5,291,200)	28,338,100	(20,619,700)	(7,567,900)
14	Beginning Unrestricted Fund Balance	24,884,800	13,852,900	8,561,700	36,899,800	16,280,099
15	Net Cumulative Fund Balance	\$ 13,852,900	\$ 8,561,700	\$ 36,899,800	\$ 16,280,099	\$ 8,712,199
16	Min Capital Reserve Target [1]	8,001,300	8,001,300	8,001,300	8,001,300	8,001,300
	[1] Target is 5% of replacement value of fixed assets.					

2.7 Transfers

Potable Water will each perform two transfers annually over the Study period from its Operating Fund to the Capital Replacement Fund and Rate Stabilization Fund. Table 2-9, Lines 25 and 26 show the associated amounts of each transfer. Section 2.8 explains the Capital Replacement, Operating Reserve, Rate Stabilization, and CalPERS UAL Reserves.

2.8 Reserves

The District has a defined reserve policy for its Water Utility. A utility typically establishes reserves for several reasons such as covering shortfalls in operating revenues, maintaining strong bond ratings, covering day-to-day operating costs, and easing the burden on ratepayers associated with large rate increases. The four defined reserves the District maintains are:

- Operating Reserve represents working capital maintained by the Operating Fund to cover day-to-day expenses and maintain sufficient funds to cover accounts receivables if there are supplier issues, periods of lower than expected water sales, or unforeseen cost increases. The reserve scheduled target is 45 days of O&M expenses (excluding wholesale water costs).
- Capital Replacement Reserve represents funds used for unforeseen and unbudgeted capital costs. The reserve target is a minimum of 5.0% of the replacement value of the Potable Water's fixed assets.
- CalPERS Unfunded Accrued Liability (UAL) Reserve represents funds to help fund the unfunded accrued liability associated CalPERS.
- Rate Stabilization Reserve represents funds used to absorb revenue shortfall due to short-term decreases in water sales. The reserve target is a minimum of 10% of the prior year's rate revenue. This Study defines rate revenue as revenue generated from commodity charges only.

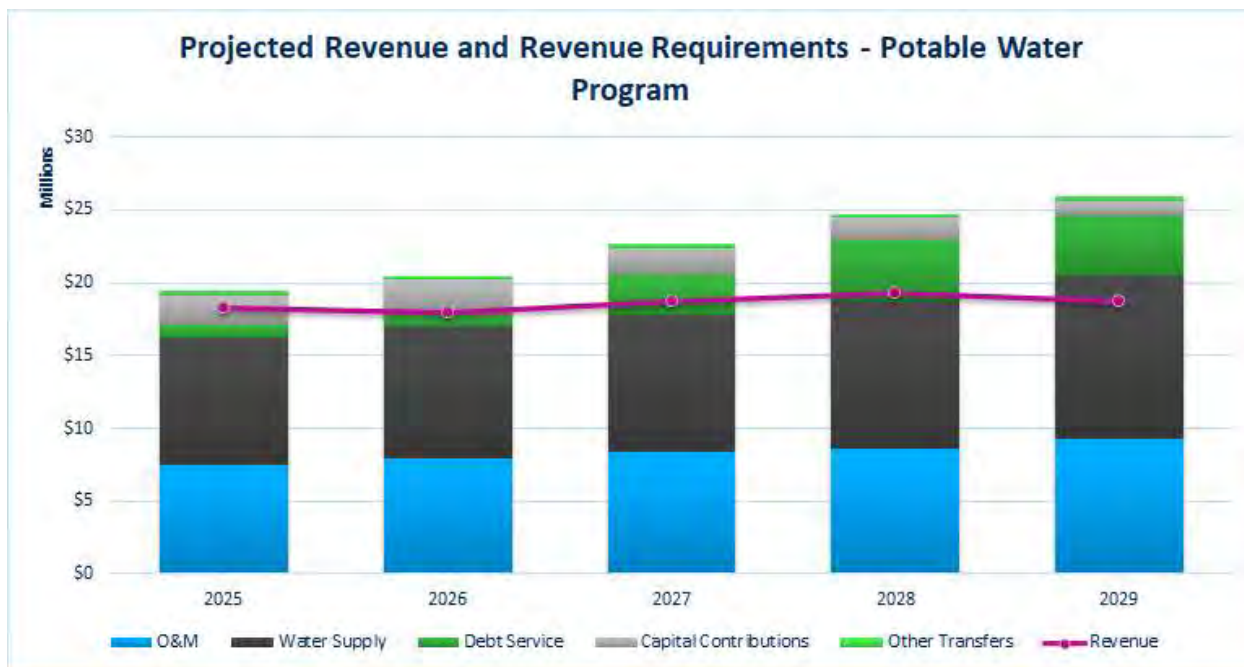
Regardless of the type of reserve, appropriate reserve levels help the Water Utility attain and keep better bond ratings, which in turn, leads to lower borrowing costs.

2.9 Projected Operating Results

The revenue requirements of Potable Water consist of O&M expenses, debt service, capital expenditures, and reserve requirements.

To fully understand the current condition of Potable Water, it was important to examine the cash flow projections under the status quo scenario. In this scenario, Potable Water would not impose any revenue increases over the Study period and continue to incur O&M expenses, debt service, pay for the execution of the planned CIP, and transfer to reserves. As shown in Figures 2-2, the status quo conditions would project that Potable Water would operate from an annual deficit position, thus tapping into their respective reserves.

Figure 2-2 Status Quo Potable Water Operating Cash Flow



Potable Water will be in deficit positions if the District does not implement the revenue increases as shown in Table 2-9. The revenue increases represent the overall total revenue adjustment needed to meet revenue requirements. The revenue adjustment does not represent adjustments to the individual rates but reflects the overall level of revenue needed to meet the obligations.

The suggested revenue increases help the Potable Water Utility meet the following goals:

- Meet budgeted operating obligations.
- Meet planned capital investments.
- Maintain an operating reserve of 45 days of operating expenses.
- Maintain capital reserve of 5.0% of the replacement value of the Potable Water’s fixed assets.
- Maintain rate stabilization reserve at a level of 10% of the prior year’s rate revenue.

Shown in Tables 2-9 is a summary of the proposed Operating Fund for the Study period. The Operating Fund consists of two parts: 1) Revenue and 2) Revenue Requirements.

Revenue

- Line 1 represents the revenue under existing rates.
- Lines 2 through 7 represent the additional revenue generated from the required annual revenue increases. The additional revenue generated is a direct reflection of the number of months the increase is effective for, and therefore the amount might calculate at less than that stated amount.
- Line 8 represents the total revenue generated from user charges.
- Line 12 represents other operating revenues.
- Line 15 represents non-operating revenues.

- Line 17 represents transfer into the operating fund from reserves, specifically rate stabilization.
- Line 18 represents total revenues for Potable Water.

Revenue Requirements

- Line 21 represents total O&M expenses. Total O&M expenses include water production and water purchase.
- Line 24 represents debt service payments.
- Line 29 represents transfers. The transfers include money to the Capital Replacement Fund, Operating Reserve, Rate Stabilization Reserve, and CalPERS UAL Reserve. These transfers do not represent direct operating expenses. Therefore, these costs are treated as “below-the-line” cash flow items when determining debt service coverage.
- Line 30 represents total revenue requirements for Potable Water.

Lines 33 represents the net cumulative cash balance within the Operating Fund. It is the District’s policy that any cash balance in the operating fund are directed to capital replacement, therefore the result balance is approximately zero.

Line 34 represents the reserve target minimum of 45 days of O&M expenses which is kept in a separate operating reserve. The operating reserve is required to ensure the Operation Fund can continue in the event of a supplier interruption, market price fluctuations of critical equipment or supplies or an abrupt drop in account receivables.

Line 35 represents the debt service coverage ratio required by the lending financial institutions which set the target of 1.15x over the span of the debt repayment period.

(Page Left Intentionally Blank)

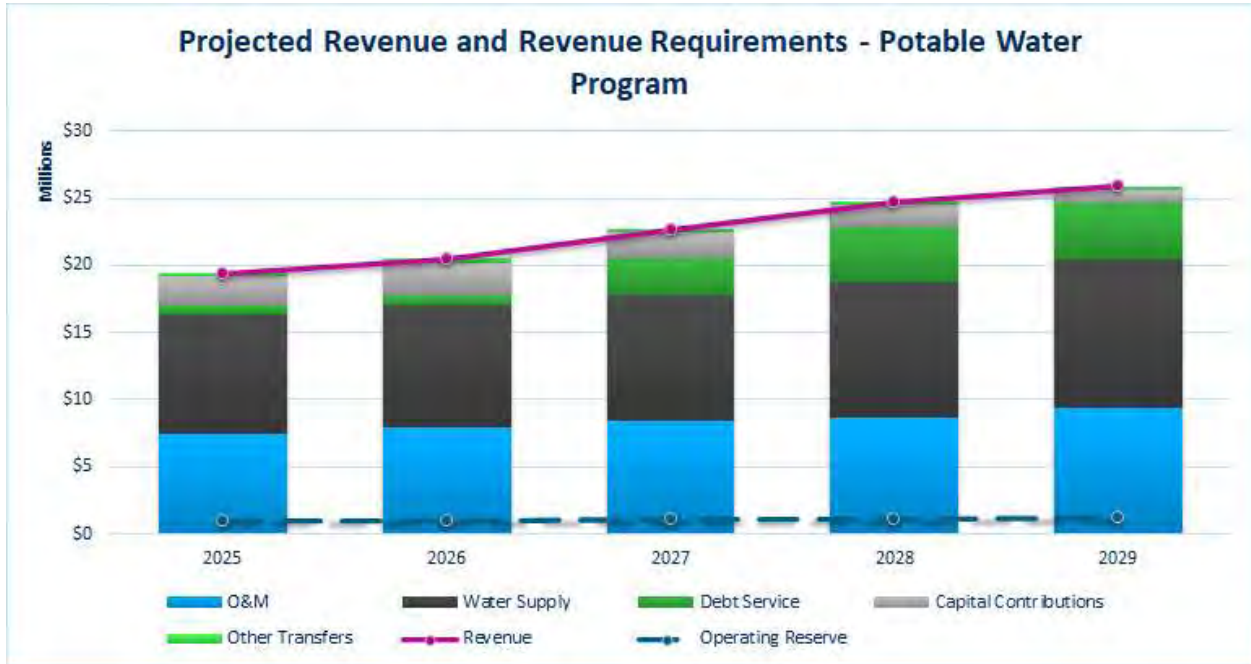
Table 2-9 Potable Water Operating Fund

Line No.	Description	Fiscal Year Ending June 30,				
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)
Revenue						
Rate Revenue						
1	Revenue from Existing Rates	15,818,600	15,916,500	16,111,000	16,399,200	16,492,600
Months						
	Year	Effective	Revenue Adj			
2	2025	12	7.50%	1,186,400	1,193,700	1,208,300
3	2026	12	7.50%		1,283,300	1,298,900
4	2027	12	7.50%			1,396,400
5	2028	12	7.50%			1,421,300
6	2029	12	7.50%			1,527,900
7	Increased Revenue Due to Adjustments	1,186,400	2,477,000	3,903,600	5,501,300	7,184,500
8	Subtotal Rate Revenue	17,005,000	18,393,500	20,014,600	21,900,500	23,677,100
Other Operating Revenue						
9	Water Sales - PVCWD	969,000	998,100	1,028,000	1,058,800	1,090,600
10	Special Services	33,000	33,000	33,000	33,000	33,000
11	Miscellaneous	31,000	31,000	31,000	31,000	31,000
12	Subtotal Other Operating Revenue	1,033,000	1,062,100	1,092,000	1,122,800	1,154,600
Non-Operating Revenue						
13	Taxes	475,000	475,000	475,000	475,000	475,000
14	Interest	905,600	533,200	1,066,900	1,247,400	601,400
15	Subtotal Non-Operating Revenue	1,380,600	1,008,200	1,541,900	1,722,400	1,076,400
Transfers						
16	Transfer from Rate Stabilization	0	0	0	0	0
17	Subtotal Non-Operating Revenue	0	0	0	0	0
18	Total Revenue	\$ 19,418,600	\$ 20,463,800	\$ 22,648,500	\$ 24,745,700	\$ 25,908,100
Revenue Requirements						
Operating & Maintenance						
19	O&M Expenses	7,468,300	7,967,100	8,359,300	8,608,700	9,321,200
20	Water Supply	8,786,800	8,993,300	9,430,700	10,092,200	11,101,600
21	Subtotal O&M	16,255,100	16,960,400	17,790,000	18,700,900	20,422,800
Debt Service						
22	Existing Revenue Bonds	815,000	827,500	821,800	827,800	828,400
23	Proposed Revenue Bonds	0	0	1,949,400	3,341,900	3,341,900
24	Total Debt Service	815,000	827,500	2,771,200	4,169,700	4,170,300
Transfers						
25	Transfer to Capital Replacement [1]	2,062,300	2,427,700	1,852,200	1,657,700	1,040,400
26	Transfer to Operating Reserve	99,500	61,500	48,400	30,700	87,900
27	Transfer to Rate Stabilization Reserve	60,000	60,000	60,000	60,000	60,000
28	Transfer to CalPERS UAL Reserve	126,750	126,750	126,750	126,750	126,750
29	Total Transfers	2,348,550	2,675,950	2,087,350	1,875,150	1,315,050
30	Total Revenue Requirements	\$ 19,418,650	\$ 20,463,850	\$ 22,648,550	\$ 24,745,750	\$ 25,908,150
31	Net Annual Cash Balance	(50)	(50)	(50)	(50)	(50)
32	Beginning Fund Balance	0	0	0	0	0
33	Net Cumulative Fund Balance	\$ (50)	\$ (50)	\$ (50)	\$ (50)	\$ (50)
34	Minimum Operating Reserves (45 Days)	\$ 920,700	\$ 982,200	\$ 1,030,600	\$ 1,061,300	\$ 1,149,200
35	Debt Service Coverage (1.15x)	3.88	4.23	1.75	1.45	1.32

[1] Transfer to the Capital Replacement fund represents Pay-As-You-GO funds used to pay capital projects.

Figure 2-3 shows a graphical representation of the proposed Potable Water Operating Fund shown in Table 2-9. The figure show that the District should meet the projected revenue requirements through the proposed revenue adjustments. These revenue adjustments would allow Potable Water to generate revenues as close as possible to operating expenses with minimal surplus or shortage over the Study period.

Figure 2-3 Potable Water Operating Cash Flow



3.0 Cost of Service Analysis

Cost of Service analysis requires recovery of the District’s needed revenues from rates for Potable Water service, which are allocated to customer classes according to the service rendered. An equitable rate structure allocates the capture of revenue requirements for customer classes based on the quantity of water consumed, peak flows, the number of customer connections and other relevant factors.

In analyzing Potable Water’s cost of service for allocation to its customer classes, Black & Veatch selected the annual revenue requirements for FY 2025 as the Test Year (TY) requirements to demonstrate the development of cost-of-service water rates. Table 3-1 summarizes the total costs of service needs to recover from user rates. The table represent TY 2025.

Table 3-1 Cost of Service Revenue from Rates (Potable Water)

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expenses	7,468,300	0	7,468,300
2	Water Supply	8,786,800	0	8,786,800
3	Debt Service	0	815,000	815,000
4	Transfers	286,250	2,062,200	2,348,450
5	Subtotal	16,541,350	2,877,200	19,418,550
Less Revenue Requirements Met from Other Sources				
6	PVCWD Revenue	969,000	0	969,000
7	Other Operating Revenue	64,000	0	64,000
8	Other Non-Operating Revenue	1,380,600	0	1,380,600
9	Subtotal	2,413,600	0	2,413,600
Adjustments				
10	Adj for Annual Cash Balance	0	(50)	(50)
11	Subtotal	0	(50)	(50)
12	Cost of Service to be Recovered from	\$ 14,127,750	\$ 2,877,250	\$ 17,005,000

Shown in Line 5 is the total revenue requirement that corresponds with Table 2-9, Line 30. Line 9 represents the other revenue sources which correspond with Table 2-9, Lines 12 and 15. Line 10 reflects the change in available funds for the Potable Water system during the TY and corresponds to the net annual cash balance, Table 2-9, Line 31. When the net annual cash balance on Table 2-9 is positive, it indicates that the utility is adding to its operating fund balance, when the balance is negative, the utility is drawing down on reserve balances to meet its annual needs.

3.1 Functional Cost Components

The first step in conducting a cost-of-service analysis involves analyzing the cost of providing Potable Water service by system function to properly allocate the costs to the various customer classes and subsequently design rates. As a basis for allocating costs of service among customer classes, we separate costs into the following four basic functional cost components: (1) “Base”; (2) “Extra Capacity”; (3) “Customer”; and (4) “Direct Assignment,” described as follows:

- Base costs represent the operating and capital costs of the system associated with service to customers to the extent required under constant or average annual load conditions without the elements necessary to meet water consumption variations or peak demands.
- Extra Capacity costs represent those operating and capital costs incurred in meeting peaking demands. Peaking demands represent water consumption more than the average rate of use.
- Customer costs are those expenditures that are associated with customer-specific functions and vary in proportion to the number of customers connected to the system. These include meter reading, billing, collecting and accounting, and maintenance and capital costs associated with meters and services.
- Directly assigned costs are costs specifically identified as those incurred to serve specific customers. These costs include water production fire protection and debt service for Potable Water.

3.2 Allocation to Cost Components

The next step of the cost-of-service process involves allocating each element of cost to functional cost components based on the parameter or parameters having the most significant influence on the magnitude of that element of cost. We allocate O&M expense items directly to appropriate cost components. We use a detailed allocation of related capital investment as a proxy for allocating capital and replacement costs. The separation of costs into functional components provides a means for distributing such costs to the various classes of customers based on their respective responsibilities for each type of service.

3.2.1 System Base, Max Day, and Max Hour Allocations

Potable Water system consist of various facilities; each designed and operated to fulfill a given function. For the systems to provide adequate service to its customers, it must be capable of meeting not only the annual volume requirements but also the maximum demand rates placed on the system. Because not all customers and types of customers exert maximum demand at the same time, the capacities of the various facilities must meet the maximum coincidental demand of all classes of customers. Each Potable Water service facility within the system have an underlying average demand, exerted by the customers for whom the base cost component applies. For those facilities designed solely to meet average day demand, 100% of the costs go to the base cost component. Extra capacity requirements associated with coincidental demands more than average use consist of maximum daily and maximum hourly demand subcomponents.

For volume-related cost allocations, the first step in determining the allocation percentages is to assign system peaking factors. The base element is equal to the average daily demand (ADD) and assigned a value of 1.0. The Potable Water's maximum day (max day) demand is 1.93 times the ADD. The maximum hourly (max hour) demand is 2.316 times the ADD.

The costs associated with facilities required to meet maximum day demand are allocable to base and maximum day extra capacity as follows:

- Base = $(1.0/1.93) \times 100 = 51.8\%$
- Max Day = $(1.93 - 1.0)/1.93 \times 100 = 48.2\%$

These calculations indicate that the average or base use requires 51.8% of the capacity of facilities designed and generated to meet maximum day demand and the remaining 48.2% meets maximum day extra capacity requirements.

The costs associated with facilities required to meet maximum hour demand are allocable to base, maximum day extra capacity and maximum hour extra capacity as follows:

- Base = $(1.0/2.316) \times 100 = 43.2\%$
- Max Day = $(1.93 - 1.0)/2.316 \times 100 = 40.2\%$
- Max Hour = $(2.32 - 1.93)/2.316 \times 100 = 16.7\%$

3.2.2 Allocation of Operating and Maintenance (O&M) Expenses

In the allocation of O&M expenses for the Test Year (2025), we directly allocate the costs to the cost components to the extent possible. Potable Water books operating cost by operating categories. Therefore, Black & Veatch used the factors noted in Section 3.1 to allocate the operating expenses to the cost components. We based the allocation of various administrative costs based on the average of all other costs. Tables 3-3 and 3-4 represent the allocation of O&M to the cost components. Next, we subtracted revenues from other sources as shown in Table 3-1, Line 9, and we deducted any drawdown of available cash balances and normalized the rate adjustments for a full year as shown in Table 3-1, Line 10 to determine the net O&M costs for each utility.

The direct assignment represents water production and fire protection for Potable Water. For the allocation of adjustments such as miscellaneous revenues and other adjustments, Black & Veatch allocates these adjustments based on the average distribution of costs. For example, on Table 3-4, the allocation of \$1,574,600 of miscellaneous revenues under the Base column comes from multiplying the total miscellaneous revenues figure (\$2,413,600) by the ratio of the total Base O&M cost on Line 14 (\$10,145,150) to the total O&M cost (\$10,145,150). We repeat this process for each functional category to derive the distribution of costs to the categories.

In the following tables, historical spending trends are incorporated where possible to provide a better representation of how the District's costs relate to different functional components. Specifically, the allocations for salaries and benefits, contract services, utilities, pipeline repairs and maintenance, and materials, tools and equipment use data from 2023 to formulate the percentages reflected in Tables 3-3 and 3-5. Appendix A demonstrates the derivation of the percentages based on 2023 actual costs with modifications to reflect budget assignments for 2024.

3.2.3 Allocation of Capital Investments

In the allocation of capital investment for the Test Year (2025), the existing fixed assets (which serve as a proxy for the current capital investments) are allocated directly to cost components to the extent possible. The allocation of costs into the costs components provides a basis for annual investment in Potable Water system facilities. Tables 3-5 and 3-6 show the total allocation of existing system investment serving Potable Water customers. The total net system investment of \$23.6M shown on Line 9 for Potable Water represents the Test Year original cost less accumulated depreciation of the system in service. The total net system investment reflects the Potable Water's fixed asset listing ending June 30, 2023. This value represents the book value of the assets. Using the distribution of total net system investment across the functional cost components, we can then allocate the planned capital costs. Like the allocation of O&M expenses, Black & Veatch allocates adjustments such as miscellaneous revenues and other adjustments based on the average distribution of costs.

Table 3-2 Allocation of O&M Expenditures (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Operating Expenses									
1	Production								
2	Water Purchase	86.5%	0.0%	0.0%	0.0%	0.0%	0.0%	13.5%	[1]
3	Production Power	50.8%	47.2%	0.0%	0.0%	0.0%	2.0%	0.0%	[2]
4	Pumping Power	50.8%	47.2%	0.0%	0.0%	0.0%	2.0%	0.0%	[2]
5	CamSan	86.5%	0.0%	0.0%	0.0%	0.0%	0.0%	13.5%	[1]
6	Salaries and Benefits	30.6%	28.5%	11.4%	7.6%	19.8%	2.0%	0.0%	[2]
7	Contracts & Professional Services								
8	Outside Contracts	68.3%	21.7%	7.9%	0.0%	0.0%	2.0%	0.0%	[2]
9	Professional Services	68.3%	21.7%	7.9%	0.0%	0.0%	2.0%	0.0%	[2]
10	Services & Supplies	47.8%	0.0%	0.0%	50.1%	0.0%	2.0%	0.0%	[2]
11	Utilities	93.1%	4.9%	0.0%	0.0%	0.0%	2.0%	0.0%	[2]
12	Pipeline Repairs	32.4%	30.0%	10.0%	25.5%	0.0%	2.0%	0.0%	[2]
13	Small Tools & Equipment	51.4%	46.3%	0.2%	0.0%	0.0%	2.0%	0.0%	[2]
14	Materials & Supplies	51.4%	46.3%	0.2%	0.0%	0.0%	2.0%	0.0%	[2]
15	Repair Parts & Equipment Maint	51.4%	46.3%	0.2%	0.0%	0.0%	2.0%	0.0%	[2]
16	Fees and Charges	90.1%	7.9%	0.0%	0.0%	0.0%	2.0%	0.0%	[2]
17	Transfers	86.5%	0.0%	0.0%	0.0%	0.0%	0.0%	13.5%	[1]

[1] Fixed/Variable Import Water Charges

[2] Allocations are based on actual costs for FY 2023. See Appendix A for more details.

Table 3-3 Allocation of \$ O&M Expenditures (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs	Common to All Customers				Fire Protection	Water Production	
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operating Expenses									
1	Production								
2	Water Purchase	6,442,000	5,574,800	0	0	0	0	0	867,200
3	Production Power	1,182,300	600,800	557,900	0	0	0	23,600	0
4	Pumping Power	1,006,500	511,500	474,900	0	0	0	20,100	0
5	CamSan	156,000	135,000	0	0	0	0	0	21,000
6	Salaries and Benefits	2,470,400	756,800	704,900	282,400	187,800	489,100	49,400	0
7	Contracts & Professional Services								
8	Outside Contracts	1,239,100	846,700	269,300	98,300	0	0	24,800	0
9	Professional Services	966,100	660,200	210,000	76,600	0	0	19,300	0
10	Services & Supplies	217,200	103,900	0	0	108,900	0	4,400	0
11	Utilities	74,200	69,100	3,600	0	0	0	1,500	0
12	Pipeline Repairs	391,400	126,900	117,600	39,300	99,800	0	7,800	0
13	Small Tools & Equipment	23,800	12,200	11,000	100	0	0	500	0
14	Materials & Supplies	793,100	407,800	367,500	1,900	0	0	15,900	0
15	Repair Parts & Equipment Main	1,103,500	567,500	511,300	2,600	0	0	22,100	0
16	Fees and Charges	189,500	170,700	15,000	0	0	0	3,800	0
17	Transfers	286,250	247,750	0	0	0	0	0	38,500
18	Total O&M Expenses	\$ 16,541,350	\$ 10,791,650	\$ 3,243,000	\$ 501,200	\$ 396,500	\$ 489,100	\$ 193,200	\$ 926,700
Less Other Revenue									
19	Miscellaneous Revenues	2,413,600	1,574,600	473,200	73,100	57,900	71,400	28,200	135,200
20	Other Adjustments	0	0	0	0	0	0	0	0
21	Net Operating Expenses	\$ 14,127,750	\$ 9,217,050	\$ 2,769,800	\$ 428,100	\$ 338,600	\$ 417,700	\$ 165,000	\$ 791,500

Table 3-4 Allocation of Capital Costs (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Plant Assets									
1	Water Production	86.54%	0.00%	0.00%	0.00%	0.00%	0.00%	13.46%	[1]
2	Pumping	86.54%	0.00%	0.00%	0.00%	0.00%	0.00%	13.46%	[1]
3	Treatment	50.81%	47.19%	0.00%	0.00%	0.00%	2.00%	0.00%	[2]
4	Transmission & Distribution	42.51%	39.49%	16.00%	0.00%	0.00%	2.00%	0.00%	[3]
5	Meters	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	[4]
6	Fire Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	[5]
7	Land	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	[6]
8	General Plant	54.17%	28.01%	4.27%	7.67%	0.00%	2.54%	3.34%	[7]

[1] Fixed/Variable Import Water Charges (water production represents fixed costs associated with water purchases)

[2] Base/Max Day (adj for Fire) - The base and max day in section 3.2.1 are reduced 1% percentage each associated with fire.

[3] Base/Max Hour/Max Day (adj for Fire) - The base, max day and max hour in section 3.2.1 are reduced 0.67% percentage each associated with fire.

[4] Meters

[5] Fire Hydrants

[6] Base

[7] Average of above

Table 3-5 Allocation of \$ Capital Costs (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs (Net Book Value)	Common to All Customers					Fire Protection	Water Production
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Plant Assets									
1	Water Production	4,166,500	3,605,600	0	0	0	0	0	560,900
2	Pumping	1,547,500	1,339,200	0	0	0	0	0	208,300
3	Treatment	8,526,400	4,332,600	4,023,300	0	0	0	170,500	0
4	Transmission & Distribution	6,149,900	2,614,400	2,428,500	984,000	0	0	123,000	0
5	Meters	1,766,800	0	0	0	1,766,800	0	0	0
6	Fire Hydrants	290,500	0	0	0	0	0	290,500	0
7	Land	585,500	585,500	0	0	0	0	0	0
8	General Plant	587,500	318,200	164,600	25,100	45,100	0	14,900	19,600
9	Total Plant Assets	\$ 23,620,600	\$ 12,795,500	\$ 6,616,400	\$ 1,009,100	\$ 1,811,900	\$ 0	\$ 598,900	\$ 788,800
Less Other Revenue									
10	Miscellaneous Revenues	0	0	0	0	0	0	0	0
11	Other Adjustments	0	0	0	0	0	0	0	0
12	Net Capital Expenses	\$ 23,620,600	\$ 12,795,500	\$ 6,616,400	\$ 1,009,100	\$ 1,811,900	\$ 0	\$ 598,900	\$ 788,800
13	Proxy for Allocation of Capital Costs (%)		54.2%	28.0%	4.3%	7.7%	0.0%	2.5%	3.3%
14	Capital Costs (TY)	\$ 2,062,250	\$ 1,172,150	\$ 577,700	\$ 88,100	\$ 103,100	\$ 0	\$ 52,300	\$ 68,900

[1] These values reflect rounded amounts after applying Table 3-4 percentages to Table 3-5, Column 1.

3.3 Units of Service

Following the allocation of costs, the total cost responsibility for each customer class is developed using unit costs of service for each cost function and subsequently assigning those costs to the customer classes based on the respective service requirements of each. To properly recognize the cost of service, each customer class receives its share of base, maximum day, peak hour, and customer costs. The number of units of service required by each customer class provides a means for the proportionate distribution of costs previously allocated to respective cost categories.

Table 3-6 summarizes the estimated Test Year (2025) units of service for the various customer classes. Base costs vary with the volume of water consumed and distributed to customer classes on that basis. Extra Capacity costs are those associated with meeting peak demand rates of water use and distributed to customer classes based on the respective class capacity requirements more than average rates of use. Black & Veatch followed the capacity factor methodology outlined in Appendix A of the AWWA M1 Manual to derive peak consumption information from the monthly consumption records in the District's Customer Information System (CIS) which helps provide the basis for estimating maximum day and peak hour ratios by customer class. The number of bills for each customer class serves as the basis for distributing customer billing requirements. Customer meter requirements are allocated based on the number of equivalent meters serving each customer class. The estimated number of equivalent meters for each customer class relies on the total number of various sizes of meters serving respective classes and the ratio of the cost of meters for the various sizes to the cost of 5/8-inch meter. The equivalent meter ratios adopted in this analysis are consistent with those established in the AWWA M1 Manual. Private fire protection costs allocations use equivalent fire hydrants.

3.3.1 Max Day/Max Hour Peaking Factors

Similar to other utilities, the District does not have access to system capacity factor data. It is typical for cities to lack this data since acquiring it requires the installation of special meters for prolonged periods to measure the usage patterns of different customer classes. In the absence of measured capacity factors, we developed estimates of these factors using procedures outlined in Appendix A of AWWA's M1 Rate Manual. The process involved using the District's monthly peaking data and high-level assumptions regarding customer class usage patterns. The capacity factors for each customer class are multiplied by the average consumption for each class to determine the base, max day, and max hour allocation percentages. The allocation to base, max day, and max hour considers the total water consumption per customer class and the demand each customer class places on the system.

3.3.2 Fire Service

We allocate fire protection costs between those costs to be recovered from all users and those recovered from customers that have private fire meters. District staff provided Black & Veatch with the number of public fire hydrants (1,098), as well as the number of private fire meters (147) by meter size. We then converted the public fire hydrants and the number of meters to equivalent hydrants. The resulting proportion of equivalent public fire hydrants is approximately 88.2%. As shown in Table 3-8, Column 1, \$447,500, of the fire protection costs are associated with public hydrants and are recovered from all water users and the remaining \$174,200 of the fire protection costs will be recovered directly from those customers with private fire meters.

The derivation of fire protection units of service depends on the system's fire requirements. For the District, according to the District's Infrastructure Fire Management Plan (Tables 5.12 and 5.16), the water system should be able to handle a 2-hour fire delivering 3,000 gallons per minute (GPM) of flow. The

process for converting these fire protection requirements into base/max day/max hour elements is as follows:

Public Fire Protection

- Max Day requirements = Fire duration x Water flow x conversion factors x number of public hydrants/total number of hydrants
 - Max Day = 2 hours x 3,000 gpm x 60 minutes/hour / 748 gallons/HCF x 1,098/1,245 = 425 HCF/day
- Max Hour requirements = Water flow x conversion factors x number of public hydrants/total number of hydrants
 - Max Hour Total = 3,000 gpm x 60 minutes/hour x 24 hours/day / 748 gallons/HCF x 1,098/1,245 = 5,095 HCF/day
 - Max Hour Extra = 5,095 HCF/day – 425 HCF/day = 4,670 HCF/day

We repeated the same process for the private fire protection units, but we replace “number of public fire hydrants” with “number of private hydrants.”

3.4 Cost of Service Allocations

To determine the cost of service for each customer class, we apply the unit costs of service to each customer classes’ respective service requirements. The total unit costs of service applied to the respective requirements for each customer class results in the total cost of service for each customer class.

3.4.1 Units Costs of Service

The Test Year (2025) unit cost of service for each functional cost component is simply the total cost divided by the applicable units of service as shown in Tables 3-7. On Line 4, the total costs represent the cost that rates need to recover shown as demonstrated in Table 3-1, Line 13 for Potable Water. The net O&M cost includes O&M (which includes water purchase) less revenue from other sources and adjustments. The total capital cost includes debt service payments and transfers to the Capital Replacement Fund. Line 6 represents the unit costs for the entire Potable Water system regardless of customer class. After that, we use these unit costs in allocating the costs to the specific customer classes. Theoretically, debt service is a fixed cost in that the District must pay the debt payment regardless of how much water the District sells. However, putting 100% of debt service on the District’s fixed charge would cause a large spike to customer rates and potentially cause affordability issues. Instead, the District has opted to recognize that much of the debt issued serves to provide facilities and pipelines for the provision of water service. As such, this Study allocates 80% of the debt service obligation to the Base element (shared by all customers).

3.4.2 Distribution of Costs of Service to Customer Classes

Applying the unit costs to the units for each customer class produces the customer class costs. This process is illustrated in Table 3-8, in which we apply the unit costs to the customer class units of service for Test Year (2025). The costs attributable to each customer class reflect the functional costs components described in Section 3.1. Each customer class places a burden on the system in different ways, and thus the allocation of the units is representative of this burden.

An example of the application of unit costs is shown below for illustrative purposes.

	Base Component
Unit Cost (Table 3-8, Line 1)	\$ 3.45 per HCF
Group 2 Consumption (Table 3-8, Line 5)	2,107,320 HCF
Total Allocated Cost	\$ 7,272,700

Please note that the numbers within the tables are rounded, therefore result might vary.

3.4.3 Cost of Service Adjustments

Presented in Table 3-9 is a summary of the cost of service by customer class for potable customer groups. In recognition that public fire protection provides a general benefit to all customers that use potable water for non-irrigation purposes, we allocate this cost to relevant customers in Column 2. Column 3 shows the adjusted allocated costs of service.

(Page Left Intentionally Blank)

Table 3-6 Units of Service (Potable Water)

Line No.	Description	Consumption		Maximum Day			Maximum Hour			Meters	Cust/Bills	Fire Protection
		Annual	Avg. Day	Factor	Total	Extra	Factor	Total	Extra			
	Column Reference	(1)	(2)=(1)/365	(3)	(4)=(2)x(3)	(5)=(4)-(2)	(6)	(7)=(2)x(6)	(8)=(7)-(4)	(9)	(10)	(11)
	Units of Measure	(HCF)	(HCF/day)		(HCF/day)	(HCF/day)		(HCF/day)	(HCF/day)	(EMs)	(bills)	(EHs)
Potable Water												
1	Group 1	6,325	17	398%	69	52	531%	92	23	294	240	0
2	Group 2	2,107,320	5,773	295%	17,032	11,258	393%	22,690	5,658	14,394	90,468	0
3	Group 3	943,919	2,586	325%	8,405	5,819	433%	11,198	2,793	3,343	6,216	0
4	Subtotal	3,057,563	8,377		25,505	17,129		33,980	8,474	18,030	96,924	
Potable Fire Service												
5	Public Fire	0	0		425	425		5,095	4,670	0	0	1,098
6	Fire Service (PPS)	0	0		57	57		680	624	5,865	1,404	147
7	Subtotal	0	0		481	481		5,775	5,294	5,865	1,404	1,245
8	Total Potable Water System	3,057,563	8,377		25,987	17,610		39,755	13,768	23,895	98,328	1,245

Table 3-7 Units Cost of Service (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers					Fire Protection	Water Production	Debt Service
			Base	Extra Capacity	Customer					
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Potable Water - Unit Cost of Service										
1	Net Operating Expense (Table 3-3)	14,127,750	9,217,050	2,769,800	428,100	338,600	417,700	165,000	791,500	0
2	Debt Service	815,000	163,000	0	0	0	0	0	0	652,000
3	Capital Costs (Table 3-5)	2,062,250	1,172,150	577,700	88,100	103,100	0	52,300	68,900	0
4	Total Cost of Service	\$ 17,005,000	\$ 10,552,200	\$ 3,347,500	\$ 516,200	\$ 441,700	\$ 417,700	\$ 217,300	\$ 860,400	\$ 652,000
5	Units of Service (Table 3-6)		3,057,563	17,610	13,768	23,895	98,328	1,245	18,030	18,030
6	Units of Measure		HCF	HCF/Day	HCF/Day	Eq. Meter	Bill	Eq. Hydrant	Eq. Meter	Eq. Meter
7	Cost per Unit (Line 4 / Line 5)		\$ 3.45	\$ 190.09	\$ 37.49	\$ 18.49	\$ 4.25	\$ 174.59	\$ 47.72	\$ 36.16
8	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter

Table 3-8 Distribution of Costs to Customer Classes (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers					Fire Protection	Water Production [1]	Debt Service [1]
			Base	Extra Capacity		Customer				
		Base	Max. Day	Max. Hour	Meters	Cust./Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Cost per Unit (Table 3-7)		\$ 3.45	\$ 190.09	\$ 37.49	\$ 18.49	\$ 4.25	\$ 174.59	\$ 47.72	\$ 36.16
2	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter
Potable Water										
Group 1										
3	Units		6,325	52	23	294	240	0	294	294
4	Allocation of costs of service	63,500	21,800	9,800	900	5,400	1,000	0	14,000	10,600
Group 2										
5	Units		2,107,320	11,258	5,658	14,394	90,468	0	14,394	14,394
6	Allocation of costs of service	11,482,700	7,272,700	2,140,100	212,100	266,100	384,300	0	686,900	520,500
Group 3										
7	Units		943,919	5,819	2,793	3,343	6,216	0	3,343	3,343
8	Allocation of costs of service	4,837,100	3,257,700	1,106,100	104,700	61,800	26,400	0	159,500	120,900
Public Fire										
9	Units		0	425	4,670	0	0	1,098	0	0
10	Allocation of costs of service	447,500	0	80,700	175,100	0	0	191,700	0	0
Fire Service (PP5)										
11	Units		0	57	624	5,865	1,404	147	0	0
12	Allocation of costs of service	174,200	0	10,800	23,400	108,400	6,000	25,600	0	0
13	TOTAL COSTS OF SERVICE	\$ 17,005,000	\$ 10,552,200	\$ 3,347,500	\$ 516,200	\$ 441,700	\$ 417,700	\$ 217,300	\$ 860,400	\$ 652,000
Details for Table 4-9 in the derivation of peaking costs. Section 4.2.3.1.4 for explanation.										
Group 2 Tier 1										
14	Units			3,469	1,963					
15	Allocation of costs of service	733,100		659,500	73,600					
Group 2 Tier 2										
16	Units			7,789	3,695					
17	Allocation of costs of service	1,619,100		1,480,600	138,500					

[1] Units for Water Production and Debt Service are equivalent Meters units as the allocation is based on Equivalent Meters. The exception is that Water Production and Debt Service have no Fire Service Allocation thus no units.

Table 3-9 Cost of Service by Customer Class Summary

Line No.	Description	Cost of Service [1] (\$)	Re-Allocation of Public Fire Protection [2] (\$)	Adjusted Cost of Service (\$)
Potable Water				
1	Group 1	63,500	1,700	65,200
2	Group 2	11,482,700	313,600	11,796,300
3	Group 3	4,837,100	132,200	4,969,300
4	Subtotal	16,383,300	447,500	16,830,800
5	Public Fire	447,500	(447,500)	0
6	PP5 Fire Service	174,200	0	174,200
7	Subtotal	621,700	(447,500)	174,200
8	Total Water System	\$ 17,005,000	\$ 0	\$ 17,005,000

[1] Cost of service values from Tables 3-8

[2] Public fire protection costs re-allocated based on proportionate share of costs for Groups 1, 2 & 3.

For example, Group 1's proportionate share = $\text{Line 9} * \text{Line 1} / (\text{Line 1} + \text{Line 2} + \text{Line 3})$

Group 1's share = $\$447,500 * \$63,500 / (\$63,500 + \$11,482,700 + \$4,837,100)$

4.0 Rate Design

The initial consideration in the derivation of rate schedules for Potable Water service is the establishment of equitable charges to the customers commensurate with the cost of providing that service. While the cost-of-service allocations to customer classes should not be construed as literal or exact determinations, they offer a guide to the necessity for, and the extent of, rate adjustments. Practical considerations sometimes modify rate adjustments by considering additional factors such as the extent of bill impacts, existing contracts, and historical local policies and practices.

4.1 Existing Rates

Potable Water's existing rates consist of a fixed component in the form of monthly service charge and a variable component in the form of a commodity charge. The District bills its customers a monthly service charge based on meter size. The commodity charge is based on units of consumption (1 unit = 1 HCF = 748 gallons). The District has a separate fixed charge for private fire service. Table 2-3 presented earlier in this report summarized the existing Potable Water rates.

4.2 Proposed Rates

The costs of service analysis described in preceding sections of this report provide a basis for the design of Potable Water rates.

4.2.1 Monthly Service Charge

The monthly service charge recovers a portion of the costs associated with wholesale water purchase, meter maintenance and services, meter reading, bill issuance, debt service, and maintenance and capacity costs associated with public fire protection regardless of the level of water consumed. Black & Veatch used meter ratios based on maximum operating capacities by meter size, which recognizes that as meter size increases, so does the capacity, as shown on Table 4-1. For example, customers with a 4" meter expect to be able to use more water (at a higher flow capacity) than customers are with a ¾" meter. Consequently, the District's water system must maintain assets sized accordingly and capable of providing customers the level of service expected from their meter connection when the tap turns on.

Based on the changes, Table 4-1 demonstrates the cost elements incorporated into the monthly service charge for FY 2025. Table 4-2 shows the five-year fixed service charge rate schedule. The five-year fixed charge rate schedule follows the cost-of-service allocations as described in Section 3 of this report. Appendix B includes accompanying tables for each study period year.

The following are sample calculations for Meters Unit Costs derived in Table 4-1. The footnotes to Table 4-1 provide the additional calculations for the other unit costs that make up the monthly service charge.

- Meter Unit Cost = [\$441,700 (Table 3-7, Line 4)] / [23,895 Equivalent Potable Water Meters (Table 3-7, Line 5)] / 12 bills

Table 4-1 Costs within the Monthly Service Charge for FY 2025

Customer Class	Meters Svcs, Public Fire Protection & Billing, Debt Svc						Total Service Charge \$/month	
	Meters Unit Cost [1] per EM	Fire Unit Cost [2] per EM	Water Production [3] per EM	Debt Unit Cost [4] per EM	Ratio*	Billing Unit Cost [5] per Bill		Ratio*
Potable Water								
Master Metered	1.54	2.07	3.98	3.01	0.25	4.25	1.00	6.90
3/4"	1.54	2.07	3.98	3.01	1.00	4.25	1.00	14.85
1"	1.54	2.07	3.98	3.01	2.11	4.25	1.00	26.61
1.5"	1.54	2.07	3.98	3.01	4.88	4.25	1.00	55.97
2"	1.54	2.07	3.98	3.01	8.22	4.25	1.00	91.37
3"	1.54	2.07	3.98	3.01	18.80	4.25	1.00	203.50
4"	1.54	2.07	3.98	3.01	32.69	4.25	1.00	350.72
6"	1.54	2.07	3.98	3.01	49.38	4.25	1.00	527.61
8"	1.54	2.07	3.98	3.01	82.74	4.25	1.00	881.19

* Ratio is based on equivalent meters. Bill ratios are typically 1.0 except for master metered.
 [1] Meter unit cost = (Table 3-7, Column 5, Line 4) / (Table 3-7, Column 5, Line 5) / 12 = (\$441,700) / (23,895) / 12
 [2] Fire unit cost = (Table 3-8, Column 1, Line 10) / (Table 3-6, Column 9, Line 4) / 12 = \$447,500 / 18,030 / 12
 [3] Water Production unit cost = (Table 3-7, Column 8, Line 7) / 12 = \$47.72 / 12
 [4] Debt unit cost = (Table 3-7, Column 9, Line 7) / 12 = (\$36.16) / 12
 [5] Billing unit cost = (Table 3-7, Column 6, Line 4) / (Table 3-7, Column 6, Line 5) = (\$417,700) / (98,328)
 [6] Total Service Charge = Column 1 + Column 2 + Column 3 + Column 4 + Column 6

Table 4-2 Proposed Multi-Year Monthly Service Charge

Customer Class	Monthly Service Charge					
	Existing	Proposed				
	FY 2024 \$/mo	FY 2025 \$/mo	FY 2026 \$/mo	FY 2027 \$/mo	FY 2028 \$/mo	FY 2029 \$/mo
Potable Water						
Master Metered [1]	6.57	6.90	7.92	8.47	9.24	10.29
3/4"	14.08	14.85	17.08	19.19	21.92	24.94
1"	24.06	26.61	30.64	35.06	40.69	46.63
1.5"	48.96	55.97	64.48	74.66	87.54	100.76
2"	78.99	91.37	105.29	122.40	144.02	166.03
3"	174.10	203.50	234.54	273.64	322.95	372.77
4"	298.98	350.72	404.23	472.19	557.86	644.20
6"	449.02	527.61	608.13	710.76	840.12	970.34
8"	748.93	881.19	1,015.68	1,187.62	1,404.30	1,622.23

[1] Master Metered accounts are charged on a per unit basis rather than meter size.

4.2.2 Fire Service

The fire service charge includes the costs of issuing bills as well as maintenance and capacity costs associated with private fire protection. The fire service charge increases as pipeline diameter size increases. Potable Water provides fire service to approximately 117 private fire service accounts. These customers have a water line connection to the water system that is specifically for fire protection. To meet fire protection demands, Potable Water must design, operate, and maintain a water system that can meet peak fire demand requirements. Potable Water charges these accounts a fire service charge based on the diameter of the line that connects their fire protection system to the water system.

We derive the unit fire protection cost as follows:

- The unit cost per equivalent meter = Total private fire protection cost from Table 3-8, Line 12, Column 1 divided by the total number of equivalent meters (which is the distribution of the private hydrant connections multiplied by the meter ratios from Table 4-1) divided by the number of bills issued.
- Unit cost per equivalent meter = \$174,200/5,864.53/12 = \$2.48.

Table 4-3 demonstrates the costs incorporated into the fire service charge, and Table 4-4 shows the five-year rate schedule based on unit costs in future years. The five-year fire service charge rate schedule

follows the cost-of-service allocations as described in Section 3 of this report. Appendix B includes the associated tables for each study period year.

Table 4-3 Costs within the Fire Service Charge for FY 2025

Customer Class	Private Fire Protection		Total Service Charge \$/month
	Fire Unit Cost per EM	Ratio	
Fire Service			
4" & Below	2.48	32.7	80.92
6"	2.48	49.4	122.23
8"	2.48	82.7	204.81
10"	2.48	220.0	544.57

Table 4-4 Proposed Multi-Year Fire Service Charge

Customer Class	Fire Service Service Charge					
	Existing	Proposed				
	FY 2024 \$/mo	FY 2025 \$/mo	FY 2026 \$/mo	FY 2027 \$/mo	FY 2028 \$/mo	FY 2029 \$/mo
Fire Service						
4" & Below	67.46	80.92	90.30	91.46	91.74	93.97
6"	101.90	122.23	136.41	138.16	138.58	141.95
8"	170.74	204.81	228.56	231.50	232.20	237.85
10"	453.98	544.57	607.72	615.54	617.41	632.42

4.2.3 Commodity Charge

The commodity charge is designed to recover costs associated with the base and extra capacity demands. These costs include fixed and variable costs that are incurred by the Potable Water system while providing the average rate of use and peaking demand use. The following are the individual components that make up the commodity charge.

4.2.3.1.1 Base Costs

The base costs represent costs associated with water supply costs and delivery costs. Water supply costs are the costs associated with obtaining and treating water. Potable Water obtains import water from Calleguas Municipal Water District and groundwater through a series of wells. Calleguas Municipal Water District treats the water that it provides the District, while the District treats its groundwater at the well sites. Delivery costs are the operating and capital costs associated with delivering water through the transmission and distribution system to all customers at base use (average daily demand) conditions.

4.2.3.1.2 Water Supply Unit Costs

The determination of unit water supply costs associated with each customer class is a function of the cost and amount of water allocated from the two water sources. Black & Veatch used the following 3-steps to derive the water supply unit costs:

- Step 1: Determine the weighted average unit costs for total Potable Water sold. Sold water represents the amount of treated water sold by Potable Water. Sold does not incorporate unaccounted water. Unaccounted water represents water used to flush and clean the system, fight fires systematically, and water loss through the system that occurs as a part of routine operations such as main breaks and associated flushing of the lines for water quality purposes after each repair.

Table 4-5 identifies the amount of Potable Water produced by each water supply source, the associated costs, and the unit costs. This Study based the production allocation on the expected groundwater production by the District. The costs are determined based on purchased prices from Calleguas Municipal Water District and anticipated operating costs for groundwater. The result provides a cost per HCF for each source of water provided to all customers.

Table 4-5 Water Supply Unit Costs

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		Production Costs [1]	Allocation [2]	Updated Production Costs [3]	Total Volume	Supply Unit Costs
		\$	%	\$	HCF	\$/HCF
Water Source						
1	Calleguas Municipal Water District	6,442,000	84.5%	5,217,950	1,247,486	\$ 4.18
2	Groundwater	1,182,300	15.5%	957,650	1,810,078	0.53
3	Subtotal	\$ 7,624,300		\$ 6,175,600	3,057,563	
4	Weighted Average Costs					\$ 2.02

[1] The total production costs is the sum of Column 1, Lines 2 & 3 in Table 3-3.

[2] Represents Column 1, Line 1 / Line 3 and Line 2 / Line 3.

[3] The total \$6,175,600 is the sum of Column 2, Lines 2 & 3 in Table 3-3 which is then allocated based on Column 2.

- Step 2: Determine the amount of water sold to each customer class. Table 4-6 identifies the amount of water sold by customer class based on CIS records.

Table 4-6 Water Sold by Customer Class

Description	Group 1	Group 2 Tier 1	Group 2 Tier 2	Group 3	Total Volume
Total Usage	6,325	886,294	1,221,026	943,919	3,057,564
% of Usage	0.2%	29.0%	39.9%	30.9%	100.0%

- Step 3: Allocate the water supply sources to each customer class and determine the weighted average costs by customer class. Table 4-7 identifies the amount of water sold by water source and the associated unit costs. Based on the different customer classes, the District water supply as follows:
 - Group 1 represents outside District boundaries and temporary customers. These customers can use District water at their discretion. Therefore, these customers result in additional demand and increase the District’s import water demand.
 - Group 2 represents the residential customers who were split up further into Group 2 Tier 1 and Group 2 Tier 2. These customers were separated based on usage. Tier 1 represents customers with usage between 0-12 HCF, and Tier 2 represents customers with usage above 12 HCF. The District allocates a significant percentage of groundwater to this group. Tier 1 benefits from a greater allocation of groundwater while Tier 2 is allocated slightly more costly import water as Tier 2 water uses are deemed discretionary for functions such as irrigation.
 - Group 3 represents commercial, irrigation and temporary customers. The District allocates water supply sources similar to Tier 2 associated with Group 2.

Table 4-7 Water Supply Unit Costs by Customer Class

Description	Supply Unit Costs	Group 1	Group 2 Tier 1	Group 2 Tier 2	Group 3	Total Volume
		HCF	HCF	HCF	HCF	HCF
Water Source						
Calleguas Municipal Water District	\$ 4.18	5,692	332,360	512,919	396,514	1,247,486
Groundwater	0.53	632	553,934	708,107	547,405	1,810,078
Subtotal		6,325	886,294	1,221,026	943,919	3,057,564
Weighted Average Unit Costs	\$ 2.02	\$ 3.82	\$ 1.90	\$ 2.06	\$ 2.06	

4.2.3.1.3 Delivery Costs

Table 4-8 determines water delivery unit costs. We subtract the water-supply costs from the common to all base costs determined in Table 3-7. The base costs represented the combined supply and delivery costs under average daily demand conditions.

Table 4-8 Water Delivery Unit Costs

Description	Delivery Unit Rate
	\$
	Group 1-3
Base Costs	\$10,552,200 (from Table 3-7, Line 4, Column 2)
Less Water Supply Cost	(6,175,600) (from Table 3-3, Line 2 + 3 in Column 2)
Subtotal	\$4,376,600
Water Supply (HCF)	3,057,563
Unit Costs	\$1.43

4.2.3.1.4 Extra Capacity Costs

The extra capacity represents costs associated with peak demands in excess of base demand. Total extra capacity costs consist of maximum day and maximum hour demands. Peaking factors derived from customer consumption data serves as the basis for distributing the peaking costs shown in Table 3-8. The total peaking cost associated with Group 1, 2 and 3 in Columns 3 and 4, Rows 2, 4 and 6 are redistributed below. Table 3-8 provides the breakout between Group 2 Tier and Group 2 Tier 2. Table 4-9 identified the peaking unit costs common-to-all by tier and customer class.

Table 4-9 Common-to-All Water Peaking Unit Costs

Description	Peaking Costs [1]	Usage	Peaking Unit Rate
	\$	HCF	\$/HCF
Customer Class			
Group 1	10,700	6,325	\$ 1.69
Group 2 Tier 1	733,100	886,294	0.83
Group 2 Tier 2 and Group 3	2,829,900	2,164,945	1.31
Subtotal	\$ 3,573,700	3,057,564	

[1] Peaking costs derived in Table 3-8, Columns 3 + Column 4, Lines 4, 6, and 8.

4.2.3.1.5 Summary of Base and Extra-Capacity Rates

The commodity charge includes costs associated with base and extra capacity as shown in Tables 4-10 for each customer class.

Table 4-10 Summary of Individual Potable Water Unit Costs

Description	(1)	(2)	(3)	(4)
	Supply Unit Rate	Delivery Unit Rate	Peaking Unit Rate	Total Unit Rate
	\$/HCF	\$/HCF	\$/HCF	\$/HCF
Customer Class				
Group 1	\$ 3.82	\$ 1.43	\$ 1.69	\$ 6.94
Group 2 Tier 1	1.90	1.43	0.83	4.16
Group 2 Tier 2 and Group 3	2.06	1.43	1.31	4.80

4.2.3.2 Proposed Commodity Rates

Table 4-11 shows the five-year rate schedule for Potable Water. The five-year commodity rate schedule follows the cost-of-service allocations as described in Section 3 of this report. Appendix B includes the associated tables for each year of the study period.

Table 4-11 Proposed Multi-Year Commodity Charges

Customer Class	Commodity Charge					
	Existing	Proposed				
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	\$/HCF	\$/HCF	\$/HCF	\$/HCF	\$/HCF	\$/HCF
Potable Water						
Residential and Master Meter, Domestic Ag						
Tier 1 - First 12 Units	4.01	4.16	4.40	4.70	4.99	5.26
Tier 2 - 13 Units and Higher	4.45	4.80	5.09	5.39	5.67	6.01
Commercial/Industrial and Public	4.45	4.80	5.09	5.39	5.67	6.01
Municipal Irrigation	4.45	4.80	5.09	5.39	5.67	6.01
Other	4.45	4.80	5.09	5.39	5.67	6.01
Agricultural Irrigation	4.45	4.80	5.09	5.39	5.67	6.01
Temp Construction and Temp						
Agricultural	6.17	6.94	7.51	8.10	8.66	9.21
Temporary Municipal	6.17	6.94	7.51	8.10	8.66	9.21
Emergency Water Service	6.17	6.94	7.51	8.10	8.66	9.21
Surplus Water (Served Outside District)	6.17	6.94	7.51	8.10	8.66	9.21

4.3 Typical Monthly Costs under Proposed Charges

Table 4-12 presents a comparison of typical monthly costs under existing rates and the proposed schedule of Potable Water user rates derived in this Study.

Table 4-12 Typical Monthly Bill (Potable Water)

Line No.	Description	Usage (HCF)	Existing Rates (\$)	Proposed Rates (\$)
1		0	14.08	14.85
2		5	34.13	35.65
3		10	54.18	56.45
4	Residential, 3/4" Meter	12	62.20	64.77
5		20	97.80	103.17
6		30	142.30	151.17
7		40	186.80	199.17
8		50	231.30	247.17

4.4 Neighboring Water Utilities

Presented in Table 4-13 are the proposed rates compared to rates of neighboring cities, for a single-family residential customer with a 3/4" meter consuming 12 units of water. Based on the comparison, the District is currently one of the lower water providers in the area. With the proposed rate increases, the District continues to be a low-cost water provider of the surveyed communities. All surveyed community rates are current as of February 2024.

Table 4-13 Comparison to Neighboring Water Utilities

Water Provider	Typical Bill (\$/mo)
Fillmore	31.41
Camarillo	61.95
Camrosa Water District (Existing)	62.20
Camrosa Water District (Proposed)	66.57
Moorpark (via Ventura County)	72.81
Oxnard	76.42
Simi Valley	87.43
Thousand Oaks	98.50
Port Hueneme	106.05
Santa Paula	108.04

Sewer Rate Study

5.0 Revenue and Revenue Requirements

To meet the costs associated with providing sewer services to its customers, the Sewer Utility derives revenue from a variety of sources including sewer user charges (rates), special services, interest earned from the investment of available funds, and other miscellaneous revenues. The Sewer Utility is also actively looking for other sources of revenue, such as grants. Black & Veatch has projected the level of future revenue generated in the Study through a combination of an analysis of historical and future system growth in terms of the number of EDUs and billed sewage flow. This section also projects the expenses, or revenue requirements, necessary to operate and maintain the system, invest in capital improvements, make debt service payments and cover other expenses of the sewer system.

5.1 Customer and EDU Projections

5.1.1 Customer Classes

The Sewer Utility’s customers include both residential and non-residential. The District has identified the following distinct customer classes: Customers served by District and Customers served by Thousand Oaks. Customers served by Thousand Oaks are District customers, but due to limitations of the collection system to serve those areas, the City of Thousand Oaks provides service to those customers.

5.1.2 Equivalent Dwelling Units (EDUs)

The District provides sewer services to over 5,354 service connections (9,180 Equivalent Dwelling Units EDUs including three mastered metered communities and the university). The District bills all customers using an EDU-basis. The District determines EDUs based on Section 42 of the District’s Sanitary Sewer Design & Construction Standard. An EDU “will be is based upon one of the following criteria: 1. Fixture count provided by the customer where each group of 25 fixture units is equal to 1 EDU; 2. If a known quantity of discharge is available, it will be divided by the current gallons per day average for all sewer accounts...” Black & Veatch conducted an analysis of historical EDU patterns for customers in addition to incorporating feedback from District staff regarding the potential new development over the Study period to project anticipated growth patterns. The projected total number of EDUs are expected to increase by 1.4% per year over the Study period. Table 5-1 summarizes the projected number of EDUs for the Sewer Utility.

Table 5-1 Number of EDUs

Line No.	Description	Fiscal Year Ending June 30,					
		2024 (EDUs)	2025 (EDUs)	2026 (EDUs)	2027 (EDUs)	2028 (EDUs)	2029 (EDUs)
Sewer							
1	Customers Served by District	9,162	9,334	9,456	9,649	9,842	9,842
2	Customers Served by Thousand Oaks	18	18	18	18	18	18
3	Total	9,180	9,352	9,474	9,667	9,860	9,860

5.2 Revenue under Existing Rates

Sewer user rates serve as the primary source of revenue for the Sewer Utility. Therefore, the level of future rate revenue is important in the development of a long-range financial plan. To determine rate revenue, we multiply the projected system growth in terms of the number of EDUs by the applicable rates to determine sewer rate revenue. Table 5-2 shows the Sewer Utility’s current schedule of charges.

Table 5-2 Existing Sewer Rates

Description	Existing FY 2024
Service Charge	(\$/monthly)
Customers Served by District	43.05
Customers Served by Thousand Oaks	48.61

Table 5-3 represents a summary of the projected sewer rate revenue under existing rates. As shown, the revenue generated is projected to increase over the Study period in conjunction with the increase in the number of EDUs. The projected sewer revenue increases from \$4.9M in FY 2025 to \$5.2M in FY 2029, representing an overall increase of 5.4% over the five-year Study Period.

Table 5-3 Projected Revenue under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
		(\$)	(\$)	(\$)	(\$)	(\$)
Sewer						
1	Customers Served by District	4,921,200	4,985,600	5,087,300	5,189,100	5,189,100
2	Customers Served by Thousand Oaks	10,700	10,700	10,700	10,700	10,700
3	Total	\$ 4,931,900	\$ 4,996,300	\$ 5,098,000	\$ 5,199,800	\$ 5,199,800

5.3 Other Revenue

There are other operating sources which include charges for special services, interest on investments, and other miscellaneous revenues. In total other operating revenues represents 4.1% of sewer’s total revenue. The District anticipates that these revenues will remain relatively constant for the duration of the Study period.

5.4 Operating and Maintenance Expenses

Table 5-4 summarizes the Sewer Utility’s projected O&M expenses for the Study period. These expenses include costs related to salaries and benefits, services and supplies, contract and professional services, and utilities. The District anticipates that all O&M expenditures will increase on average 2.9% annually from the FY 2025.

Table 5-4 O&M Expenses

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
		(\$)	(\$)	(\$)	(\$)	(\$)
Sewer						
1	Production	13,200	13,200	13,200	13,200	13,200
2	Salaries & Benefits	2,046,500	2,275,200	2,360,800	2,449,500	2,541,500
3	Contracts & Professional Services	2,080,700	2,122,400	2,164,900	2,208,200	2,252,500
4	Services & Supplies	656,600	674,700	693,400	712,600	732,400
5	Utilities	31,500	32,500	33,500	34,500	35,500
6	Total	\$ 4,828,500	\$ 5,118,000	\$ 5,265,800	\$ 5,418,000	\$ 5,575,100

As shown in Table 5-4, the Sewer Utility’s O&M expenses increase from \$4.8M in FY 2025 to \$5.6M in FY 2029.

5.5 Debt Service Requirements

Table 5-5 represents the Sewer Utility's existing debt service obligations. This table shows both principal and interest requirements on the existing debt over the Study period. It is common practice for utilities to utilize debt to finance multi-year capital improvement projects, but financing options will depend on the utility's financial conditions. By financing the cost of the projects, the utility can fund major projects immediately and spread the payment over a specified time frame. For the Sewer Utility, the District anticipates a debt service payment of \$190,000 on existing debt and about \$550,000 on proposed revenue bonds debt of \$7.3M in 2027. Based on the revenue bond requirements, the debt service coverage ratio is a minimum of 1.15x net revenues (revenue less operating expenses) for the Sewer Utility.

Table 5-5 Long-Term Debt Service

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
		(\$)	(\$)	(\$)	(\$)	(\$)
Sewer						
Refunding Rev Bond, Series						
1	2011A/2016	191,700	190,613	189,750	194,525	190,475
2	Future Bond 2027	0	0	319,797	548,223	548,223
3	Total	\$ 191,700	\$ 190,613	\$ 509,547	\$ 742,748	\$ 738,698

5.6 Capital Improvement Program

The Sewer Utility develops a five-year Capital Improvement Plan on an annual basis for identifying sewer system needs including ongoing assessments, maintenance, and renewal and replacement requirements.

Table 5-6 summarizes the planned CIP for FY 2025 through FY 2029. The Sewer Utility is projecting \$16.2M in CIP over the Study period, which includes both capital replacement and capital improvement projects. For complete details associated with each CIP project, see the District's CIP Budget on their website.

Table 5-6 Capital Improvement Projects

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
		(\$)	(\$)	(\$)	(\$)	(\$)
Sewer						
1	Smart Covers Sewer Manholes	92,500	0	0	0	0
2	New CWRP Generator	513,800	0	0	0	0
3	Headworks Improvements	0	285,900	1,175,000	0	0
4	Influent Lift Station Improvements	0	0	384,900	1,581,900	0
5	Effluent Pump Station Improvements	0	0	0	337,300	1,386,200
6	RAS/WAS Pump Station Improvement	0	0	0	618,600	0
7	Mechanical Dewatering System	0	2,111,500	0	0	0
8	CWRP PLC Replacement	179,800	739,000	0	0	0
9	Effluent Line Replacement	0	0	0	0	0
10	Pavement Rehabilitation	0	0	0	0	0
11	Diversion Screen Replacement	185,000	0	0	0	0
12	Sewer Lift MCC & Rehabilitation	863,100	257,600	1,008,900	1,036,600	2,361,600
13	Collection System Replacement	339,100	348,400	0	367,800	0
14	General CIPs & Fixed Assets	0	0	0	0	0
15	Total	\$ 2,173,300	\$ 3,742,400	\$ 2,568,800	\$ 3,942,200	\$ 3,747,800

5.6.1 Capital Improvement Financing Plan

The District funds annual expenditures for the CIP from a combination of previous bond debt proceeds, available funds on hand, transfers, grants, and revenues derived from user rates. As shown in Tables 5-7, Line 8, the annual CIP expenditure amount varies by FY based on the identified need in any given FY. Based on a 5-year average over the Study period, it is expected that the Sewer Utility will expend about \$3.2M per year. The planned annual CIP contribution from the Operating Fund varies per FY based on available cash on hand and specific needs as shown in Table 5-7, Line 3. District policy sets the minimum capital replacement reserve at 5.0% of the replacement value of fixed assets, and it is expected to be met by FY 2025.

Table 5-7 Construction Fund Financing Plan

Line No.	Description	Fiscal Year Ending June 30,				
		2025	2026	2027	2028	2029
Source of Funds						
1	Developer Contributions	1,804,600	0	0	0	0
2	Revenue Bond Proceeds	0	0	7,967,740	0	0
3	Transfer In from Operating Fund	478,700	892,600	1,355,100	1,985,800	2,629,400
4	Grant Funding	0	0	0	0	0
5	CIP De-Obligation	0	0	0	0	0
6	Interest Income	251,500	188,400	263,000	357,900	287,200
7	Total Sources	\$ 2,534,800	\$ 1,081,000	\$ 9,585,840	\$ 2,343,700	\$ 2,916,600
Use of Funds						
8	Replacement & Improvement Projects	2,173,100	3,742,400	2,568,800	3,942,200	3,747,800
9	Debt Issuance Charges	0	0	667,740	0	0
10	Transfer to Op Fund	251,500	188,400	263,000	357,900	287,200
11	Total Uses	\$ 2,424,600	\$ 3,930,800	\$ 3,499,540	\$ 4,300,100	\$ 4,035,000
12	Net Annual Cash Balance	110,200	(2,849,800)	6,086,300	(1,956,400)	(1,118,400)
13	Beginning Unrestricted Fund Balance	5,407,700	5,517,900	2,668,100	8,754,400	6,798,000
14	Net Cumulative Fund Balance	\$ 5,517,900	\$ 2,668,100	\$ 8,754,400	\$ 6,798,000	\$ 5,679,600
15	Min Capital Reserve Target [1]	3,920,700	3,920,700	3,920,700	3,920,700	3,920,700
	[1] Target is 5% of replacement value of fixed assets.					

5.7 Transfers

The Sewer Utility performs two transfers over the Study period from the Operating Fund to the Capital Replacement Fund and Rate Stabilization Fund. Table 5-8, Lines 25 to 28 show the associated amounts of each transfer. Section 5.8 explains the Capital Replacement, Operating Reserve, Rate Stabilization, and CalPERS UAL Reserves.

5.8 Reserves

The District has a defined reserve policy for its Sewer Utility. A utility typically establishes reserves for several reasons such as covering shortfalls in operating revenues, maintaining strong bond ratings, covering day-to-day operating costs, and easing the burden on ratepayers associated with large rate increases. The four defined reserves the District maintains are:

- Operating Reserve represents working capital maintained by the Operating Fund to cover day-to-day expenses and maintain sufficient funds to cover accounts receivables if there are supplier issues,

periods of lower than expected sales, or unforeseen cost increases. The reserve scheduled target is 45 days of O&M expenses.

- Capital Replacement Reserve represents funds used for unforeseen and unbudgeted capital costs. The reserve is a minimum of 5.0% of the replacement value of the Sewer Utility’s fixed assets.
- CalPERS Unfunded Accrued Liability Reserve represents funds to help fund the unfunded accrued liability associated CalPERS.
- Rate Stabilization Reserve represents funds used to absorb revenue shortfall due to short-term decreases in water or wastewater sales. The reserve target is a minimum of 10% of the prior year’s rate revenue. This Study defines rate revenue as revenue generated from commodity charges only.

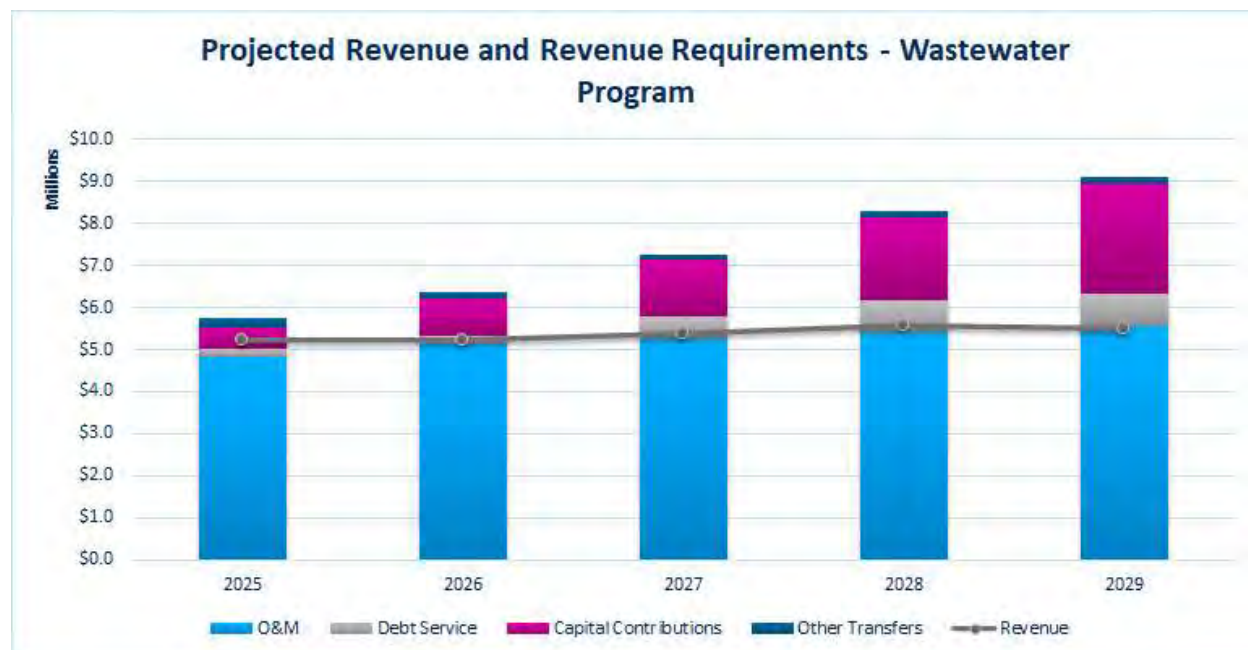
Regardless of the type of reserve, appropriate reserve levels help the Sewer Utility attain and keep better bond ratings, which in turn, leads to lower borrowing costs.

5.9 Projected Operating Results

The revenue requirements of the Sewer Utility consist of O&M expenses, debt service, capital expenditures, and reserve requirements.

It is important to examine the cash flow projections under the status quo scenario to fully understand the current condition of the Sewer Utility and the need for revenue adjustments. In this scenario, the Sewer Utility would not impose any revenue increases over the Study Period and continue to incur O&M expenses and debt service, pay for the execution of the planned CIP, and transfer to reserves. As shown in Figures 5-1, the status quo conditions would project that the Sewer Utility would operate from an annual deficit position, thus tapping into its reserves.

Figure 5-1 Status Quo Operating Cash Flow



The Sewer Utility will fall into a deficit position if the District does not implement the revenue increases as shown in Table 5-8. The revenue increases represent the overall total revenue adjustment needed to meet

revenue requirements. The revenue adjustment does not represent adjustments to the individual rates but reflects the overall level of revenue needed to meet the Sewer Utility's obligations.

The suggested revenue increases help the Sewer Utility meet the following goals:

- Meet budgeted operating obligations.
- Meet planned capital investments.
- Maintain an operating reserve of 45 days of operating expenses.
- Maintain capital reserve of 5.0% of the replacement value of the Sewer Utility's fixed assets.
- Maintain rate stabilization reserve at the level of 10% of the prior year's rate revenue.

Shown in Table 5-8 is a summary of the proposed Operating Fund for the Study Period. The Operating Fund consists of two parts: 1) Revenue and 2) Revenue Requirements.

Revenue

- Line 1 is the revenue under existing rates.
- Lines 2 through 7 is the additional revenue generated from the required annual revenue increases. The additional revenue generated is a direct reflection of the number of months the increase is effective for, and therefore the amount might calculate at less than that stated amount.
- Line 8 is the total revenue generated from user charges.
- Line 11 represents other operating revenues.
- Line 14 represents non-operating revenues.
- Line 16 represents transfer into the operating fund from reserves, specifically rate stabilization.
- Line 17 represents total revenues for the Sewer Utility.

Revenue Requirements

- Line 19 represents O&M expenses.
- Line 22 represent debt service payments.
- Line 27 represents transfers. The transfers include money to the Capital Replacement Fund, Operating Reserve, Rate Stabilization Fund and CalPERS UAL Reserve. These transfers do not represent direct operating expenses. Therefore, these costs are treated as "below-the-line" cash flow items when determining debt service coverage.
- Line 28 represents total revenue requirements for the Sewer Utility.

Lines 31 represent the net cumulative cash balance within the Operating Fund. It is the District's policy that any cash balance in the operating fund are directed to capital replacement, therefore the result balance is approximately zero.

Line 32 represents the reserve target minimum of 45 days of O&M expenses which is kept in a separate operating reserve. The operating reserve is required to ensure the Operation Fund can continue in the event of a supplier interruption, market price fluctuations of critical equipment or supplies or an abrupt drop in account receivables.

Line 33 represents the debt service coverage ratio required by the lending financial institutions which set the target of 1.15x over the span of the debt repayment period.

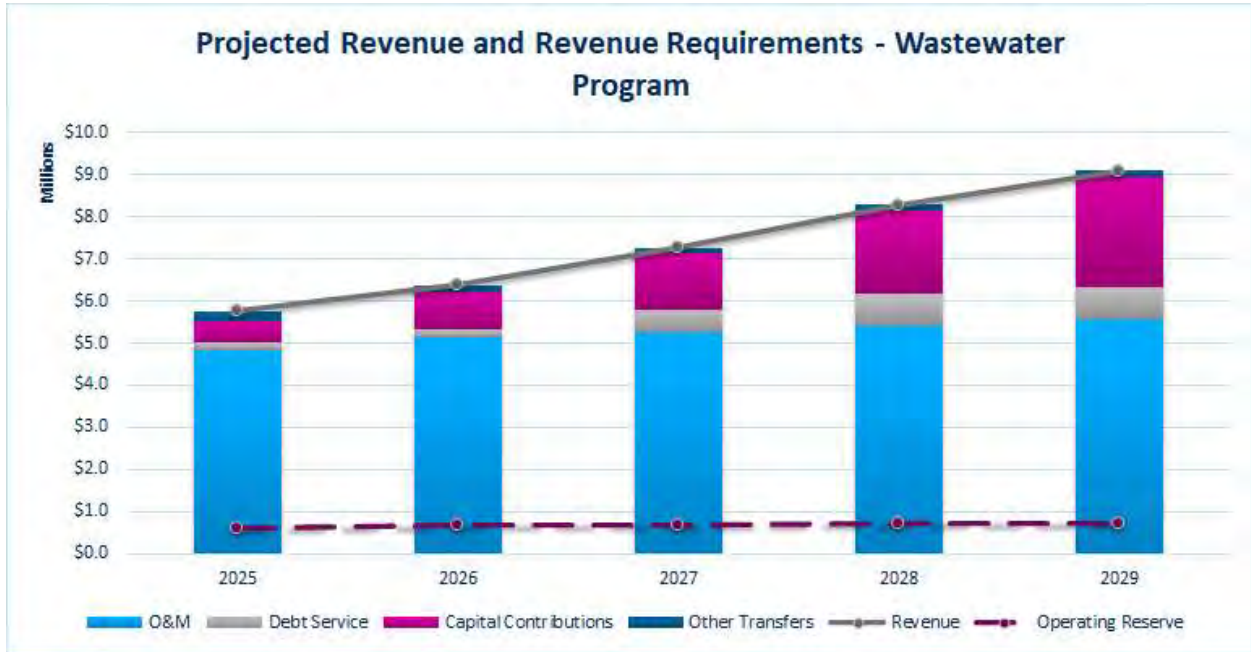
Table 5-8 Operating Fund

Line No.	Description	Fiscal Year Ending June 30,						
		2025	2026	2027	2028	2029		
Revenue								
Rate Revenue								
1	Revenue from Existing Rates	4,931,900	4,996,300	5,098,000	5,199,800	5,199,800		
	Months							
	Year	Effective	Revenue Adj					
2	2025	12	11.00%	542,500	549,600	560,800	572,000	572,000
3	2026	12	11.00%		610,000	622,500	634,900	634,900
4	2027	12	11.00%			690,900	704,700	704,700
5	2028	12	11.00%				782,300	782,300
6	2029	12	11.00%					868,300
7	Increased Revenue Due to Adjustments			542,500	1,159,600	1,874,200	2,693,900	3,562,200
8	Subtotal Rate Revenue			\$ 5,474,400	\$ 6,155,900	\$ 6,972,200	\$ 7,893,700	\$ 8,762,000
Other Operating Revenue								
9	Special Services			17,000	17,000	17,000	17,000	17,000
10	Miscellaneous			0	0	0	0	0
11	Subtotal Other Operating Revenue			\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Non-Operating Revenue								
12	Taxes			0	0	0	0	0
13	Interest			263,900	201,200	276,100	371,200	300,400
14	Subtotal Non-Operating Revenue			\$ 263,900	\$ 201,200	\$ 276,100	\$ 371,200	\$ 300,400
Transfers								
15	Transfer from Rate Stabilization			0	0	0	0	0
16	Subtotal Non-Operating Revenue			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
17	Total Revenue			\$ 5,755,300	\$ 6,374,100	\$ 7,265,300	\$ 8,281,900	\$ 9,079,400
Revenue Requirements								
Operating & Maintenance								
18	O&M Expenses			4,828,500	5,118,000	5,265,800	5,418,000	5,575,100
19	Subtotal O&M			\$ 4,828,500	\$ 5,118,000	\$ 5,265,800	\$ 5,418,000	\$ 5,575,100
Debt Service								
20	Existing Revenue Bonds			191,700	190,600	189,800	194,500	190,500
21	Proposed Revenue Bonds			0	0	319,800	548,200	548,200
22	Total Debt Service			\$ 191,700	\$ 190,600	\$ 509,600	\$ 742,700	\$ 738,700
Transfers								
23	Transfer to Capital Replacement			478,600	892,500	1,355,000	1,985,700	2,629,300
24	Transfer to Operating Reserve			141,415	57,900	19,800	20,400	21,200
25	Transfer to Rate Stabilization Reserve			10,000	10,000	10,000	10,000	10,000
26	Transfer to CalPERS UAL Reserve			105,000	105,000	105,000	105,000	105,000
27	Total Transfers			\$ 735,015	\$ 1,065,400	\$ 1,489,800	\$ 2,121,100	\$ 2,765,500
28	Total Revenue Requirements			\$ 5,755,215	\$ 6,374,000	\$ 7,265,200	\$ 8,281,800	\$ 9,079,300
29	Net Annual Cash Balance			85	100	100	100	100
30	Beginning Fund Balance			0	0	0	0	0
31	Net Cumulative Fund Balance			\$ 85	\$ 100	\$ 100	\$ 100	\$ 100
32	Minimum Operating Reserves (45 Days)			\$ 595,300	\$ 631,000	\$ 649,200	\$ 668,000	\$ 687,300
33	Debt Service Coverage (1.15x)			4.83	6.59	3.92	3.86	4.74

Figure 5-2 shows a graphical representation of the proposed Sewer Utility Operating Fund shown in Table 5-8. The figure shows that the proposed revenue adjustments would allow the Sewer Utility to generate

revenues as close as possible to operating expenses with minimal surplus or shortage over the Study period, thereby meeting the projected revenue requirements.

Figure 5-2 Operating Cash Flow



6.0 Cost of Service Analysis

Cost of Service analysis requires that the utility recover needed revenues from rates for sewer service, which are allocated to customer classes according to the service rendered. An equitable rate structure allocates the capture of revenue requirements to customer classes based on EDU, sewage volume, strength, and other relevant factors.

In analyzing the Sewer Utility's cost of service for allocation to its customer classes, Black & Veatch selected the annual revenue requirements for FY 2025 as the Test Year (TY) requirements to demonstrate the development of cost-of-service sewer rates. Table 6-1 summarizes the total costs of service to be recovered from sewer user rates. The table represents TY 2025.

Table 6-1 Cost of Service Revenue from Rates

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expense	4,828,500	0	4,828,500
2	Debt Service Requirements	0	191,700	191,700
3	Transfers	256,415	478,600	735,015
4	Subtotal	\$ 5,084,915	\$ 670,300	\$ 5,755,215
Less Revenue Requirements Met from Other Sources				
5	Other Operating Revenue	17,000	0	17,000
6	Interest from Operations	263,900	0	263,900
7	Subtotal	\$ 280,900	\$ 0	\$ 280,900
Adjustments				
8	Adj for Annual Cash Balance	(85)	0	(85)
9	Subtotal	\$ (85)	\$ 0	\$ (85)
10	Cost of Service to be Recovered from	\$ 4,804,100	\$ 670,300	\$ 5,474,400

Shown in Line 4 is the total revenue requirement that corresponds with Table 5-8, Line 28. Line 7 represents the other revenue sources which correspond with Table 5-8, Lines 11 and 14. Line 8 reflects the change in available funds for the Sewer Utility system during the TY and corresponds to the net annual cash balance, Table 5-8, Line 31. When the net annual cash balance on Table 5-8 is positive, it indicates that the utility is adding to its operating fund balance, when the balance is negative, the utility is drawing down on reserve balances to meet its annual needs.

6.1 Functional Cost Components

The first step in conducting a cost-of-service analysis involves analyzing the cost of providing sewer service by system function to properly allocate the costs to the various customer classes and subsequently design rates. As a basis for allocating costs of service among customer classes, we separate costs into the following four basic functional cost components: (1) "Base"; (2) "Strength"; (3) "Customer"; and (4) "Direct Assignment," described as follows:

- Base costs represent the operating and capital costs of the system associated with collection. The collection costs vary directly with the quantity of sewage flow.

- Strength costs represent those operating and capital costs associated with treatment. The treatment costs are specifically related to strength parameters such as Biological Oxygen Demand (BOD), and Total Suspended Solids (TSS).
- Customer costs are those expenditures that tend to vary in proportion to the number of customers connected to the system. These include billing, collecting and accounting, and maintenance and capital costs associated with meters and services.
- Directly assigned costs are costs specifically identified as those incurred to serve specific customers. The Sewer Utility has identified costs associated solely with customers served by Thousand Oaks.

6.2 Allocation to Cost Components

The next step of the cost-of-service process involves allocating each element of cost to functional cost components based on the parameter or parameters having the most significant influence on the magnitude of that element of cost. We allocate O&M expense items directly to appropriate cost components. We use a detailed allocation of related capital investment as a proxy for allocating capital and replacement costs. The separation of costs into functional components provides a means for distributing such costs to the various classes of customers based on their respective responsibilities for each type of service.

6.2.1 Volume and Strength Allocations

The sewer system consists of various facilities; each designed and operated to fulfill a given function. For the system to provide adequate service to its customers, it must be capable of meeting not only the annual volume requirements but also the strength loading demands placed on the system. Because not all customers and types of customers exert volume and strength loading demands similarly, the capacities of the various facilities must be designed to accommodate the demands of all classes of customers. Each sewer service facility within the system has an underlying volume demand, exerted by all customers for whom the base cost component applies. For those facilities designed solely to meet volume demand, 100% of the costs go to the base cost component. For those facilities designed to meet strength loading demands, the percentage of the costs all allocated to the different strength cost component based on their specific function.

6.2.2 Allocation of Operating and Maintenance (O&M) Expenses

In the allocation of O&M expense for Test Year (2025), we directly allocate the costs to the cost components to the extent possible. The Sewer Utility books operating costs by operating categories. Therefore, Black & Veatch used the factors noted in Section 5.1 to allocate the operating expenses to the cost components. We allocate administrative cost elements based on the average of all other costs. Tables 6-2 and 6-3 represent the allocation of O&M to the cost components. We subtract revenues from other sources as shown in Table 6-1, Lines 7 and we deduct any drawdown of the cash balance as shown in Line 9 to determine the net O&M costs.

6.2.3 Allocation of Capital Investments

In the allocation of capital investment for Test Year (2025), the existing fixed assets (which serve as a proxy for the current capital investments) are allocated directly to cost components to the extent possible. The allocation of costs into the cost components provides a basis for annual investment in sewer system facilities. Tables 6-4 and 6-5 show the total allocation of existing system investment serving sewer customers for the Test Year (2025). The total net system investment of \$14.6M shown on

Line 6 represents the Test Year original cost less accumulated depreciation of the system in service. The total net system investment reflects the Sewer Utility's fixed asset listing ending June 30, 2023. This value represents the net book value of the assets. Using the distribution of total net system investment across the functional cost components, we can then allocate the planned capital costs.

(Page Left Intentionally Blank)

Table 6-2 Allocation of O&M Expenditures

Line No.	Description	Common to All Customers					Allocation Basis*
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Operation & Maintenance							
1	Water Production	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Salaries and Benefits	30.00%	25.00%	25.00%	20.00%	0.00%	[2]
3	Salaries and Benefits - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
Contracts & Professional Services							
4	Outside Contracts	50.00%	25.00%	25.00%	0.00%	0.00%	[2]
5	Outside Contracts - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[6]
6	Professional Services	50.00%	25.00%	25.00%	0.00%	0.00%	[3]
7	Services & Supplies	27.64%	24.25%	24.25%	23.85%	0.00%	[4]
8	Utilities	50.00%	25.00%	25.00%	0.00%	0.00%	[3]
9	Utilities - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[6]
10	Materials & Supplies	60.00%	20.00%	20.00%	0.00%	0.00%	[5]
11	Repair Parts & Equipment Maint	60.00%	20.00%	20.00%	0.00%	0.00%	[5]
12	Transfers	100.00%	0.00%	0.00%	0.00%	0.00%	[1]

* Important to note that the percentages are based on percentages seen by other utilities.

[1] All Volume

[2] Volume/Strength/Customer (30%/25%/25%/20%)

[3] Volume/Strength (50%/25%/25%)

[4] Volume/Strength/Customer (avg of all other cost items)

[5] Volume/Strength (60%/20%/20%)

[6] All Thousand Oaks

Table 6-3 Allocation of \$ O&M Expenditures

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation & Maintenance							
1	Water Production	13,200	13,200	0	0	0	0
2	Salaries and Benefits	2,045,700	613,800	511,400	511,400	409,100	0
3	Salaries and Benefits - T.O.	800	0	0	0	0	800
Contracts & Professional Services							
4	Outside Contracts	1,424,500	712,300	356,100	356,100	0	0
5	Outside Contracts - T.O.	8,100	0	0	0	0	8,100
6	Professional Services	648,100	324,100	162,000	162,000	0	0
7	Services & Supplies	324,500	89,700	78,700	78,700	77,400	0
8	Utilities	28,400	14,200	7,100	7,100	0	0
9	Utilities - T.O.	3,100	0	0	0	0	3,100
10	Materials & Supplies	188,100	112,900	37,600	37,600	0	0
11	Repair Parts & Equipment Maint	144,000	86,400	28,800	28,800	0	0
12	Transfers	256,415	256,415	0	0	0	0
13	Total O&M Expenses	\$ 5,084,915	\$ 2,223,015	\$ 1,181,700	\$ 1,181,700	\$ 486,500	\$ 12,000
Less Other Revenue							
14	Miscellaneous Revenues	280,900	123,200	65,400	65,400	26,900	0
15	Other Adjustments	(85)	(85)	0	0	0	0
16	Net Operating Expenses	\$ 4,804,100	\$ 2,099,900	\$ 1,116,300	\$ 1,116,300	\$ 459,600	\$ 12,000

Table 6-4 Allocation of Capital Costs

Line No.	Description	Common to All Customers					Allocation Basis
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Plant Assets							
1	Collection	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Lift Station	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
3	Treatment	50.00%	25.00%	25.00%	0.00%	0.00%	[2]
4	Land	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
5	General Plant	80.00%	10.00%	10.00%	0.00%	0.00%	[2]

* Important to note that the percentages are based on percentages seen by other utilities.

[1] All Volume

[2] Volume/Strength (50%/25%/25%)

Table 6-5 Allocation of \$ Capital Costs

Line No.	Description	Total Cost (\$)	Common to All Customers				
			Volume (\$)	BOD (\$)	TSS (\$)	Customer (\$)	T.O. (\$)
Plant Assets							
1	Collection	4,923,800	4,923,800	0	0	0	0
2	Lift Station	42,300	42,300	0	0	0	0
3	Treatment	8,878,700	4,439,300	2,219,700	2,219,700	0	0
4	Land	393,300	393,300	0	0	0	0
5	General Plant	362,100	289,700	36,200	36,200	0	0
6	Total Plant Assets	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
Less Other Revenue							
7	Miscellaneous Revenues	0	0	0	0	0	0
8	Other Adjustments	0	0	0	0	0	0
9	Net Operating Expenses	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
10	Proxy for Allocation of Capital Costs (%)		69.1%	15.5%	15.5%	0.0%	0.0%
11	Capital Costs (TY)	\$ 478,600	\$ 330,800	\$ 73,900	\$ 73,900	\$ 0	\$ 0

6.3 Units of Service

Following the allocation of costs, the total cost responsibility for sewer customers is developed using unit costs of service for each cost function and subsequently assigning those costs to the customer classes based on the respective service requirements of each. To properly recognize the cost of service, the sewer customers receive its share of base, strength and customer costs. The number of units of service required by each customer provides a means for the proportionate distribution of costs previously allocated to respective cost categories.

Table 6-6 summarizes the estimated Test Year units of service for the sewer customers. Base costs vary with the volume of sewage flow produced and distributed to customers on that basis. Black & Veatch derived contributed sewage flow information from the monthly water consumption records in the District's CIS multiplied by a return factor to arrive at treated sewage flow. Strength costs are those associated with pollutant characteristics, and the Study allocated these costs to customers based on loadings. The District treats all customers as one class. Therefore pollutant loadings for all customers were set at the base of 250 mg/L for BOD and 200 mg/L for TSS¹. The number of bills for customers serves as the basis for distributing customer billing requirements.

6.4 Cost of Service Allocations

To determine the cost of service for sewer customers, we apply the unit costs of service to the customer's service requirements. The total unit costs of service applied to the respective requirements result in the total cost of service.

6.4.1 Units Costs of Service

The Test Year (2025) unit cost of service for each functional cost component is simply the total cost divided by the applicable units of service as shown in Table 6-7. The capital costs on Line 3 represent capital costs associated with District's CIP projects. On Line 4, the total costs represent the cost that rates need to recover shown as demonstrated in Table 6-1, Line 10. The net O&M cost includes O&M less revenue from other sources and adjustments. The total capital cost includes debt service payments and any transfers to the Capital Replacement Fund. Line 7 represents the unit costs for the entire sewer system.

After that, we apply these unit costs to allocate the costs to the customer class. Theoretically, debt service is a fixed cost in that the District must pay the debt payment regardless of how much billed sewage is treated and charged. Since the District's charge is all fixed, the debt is essentially recovered 100% through the fixed charge. In the analysis, the debt was allocated based on the net plant assets. As such, we allocate 69% of the debt service obligation to the Volume element, and 31% to the strength cost elements. Finally, Table 6-6 has two columns associated with volume: Contributed volume, which is what is measured by the water meter, and Treated volume, which corresponds to the volume received at the treatment plant. The difference between the two is the amount "not returned to the sewer," water used for irrigation or other uses (like swimming pools) that does not go down the drain. Based on the District's treatment plant records, the return factors range from 33% to 50%.

¹ The use of 250 mg/l for BOD and 200 mg/l for TSS is representative of typical residential pollutant loadings and commonly used by many communities for engineering planning and design. Additionally, the District has no significant industrial users (SIUs) that would require pretreatment monitoring as required by the USEPA, nor does it have any large commercial customers. Further, since the District does not have any USEPA grants, the segregation of rates by customer class or development of treatment surcharges is not necessary.

6.4.2 Distribution of Costs of Service to Customers

Applying the unit costs to the units for each customer produces the customer costs. In this case, the District only has two customer classes, but the process is the same. This process is illustrated in Table 6-8, in which we apply the unit costs to the customer class units of service. We base the costs attributable to each customer class on the functional costs' components described in Section 6.1. Each customer class places a burden on the system in different ways, and thus the allocation of the units is representative of this burden.

An example of the application of unit costs is shown below for illustrative purposes.

Unit Cost (Table 6-8, Line 1)	\$	5.56	per HCF
All Customers Consumption (Table 6-8, Line 3)		461,006	HCF
Total Allocated Cost	\$	2,563,200	

Please note that the numbers within the tables are rounded, therefore result might vary.

Table 6-6 Units of Service

Line No.	Description	Contributed	Contributed	Treated	BOD Loadings		TSS Loadings		Bills
		Units	Volume	Volume	Factor	Loading	Factor	Loading	
Units of Measure		(EDUs)	(HCF)	(HCF)	(mg/L)	(lbs)	(mg/L)	(lbs)	(bills)
1	Customers Served by District	9,334	1,284,989	461,006	250	719,200	200	575,300	112,008
2	Customers Served by Thousand Oaks	18	24,290	7,423	250	11,600	200	9,200	216
3	Total	9,352	1,309,279	468,429		730,800		584,500	112,224
4	Total Wastewater System		1,309,279	468,429		730,800		584,500	112,224
5	Total Wastewater System (less through CWD)		1,284,989	461,006		719,200		575,300	112,008

Table 6-7 Units Cost of Service

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Net Operating Expense	4,804,100	2,099,900	1,116,300	1,116,300	459,600	12,000
2	Debt Service [1]	191,700	132,500	29,600	29,600	0	0
3	Capital Costs	478,600	330,800	73,900	73,900	0	0
4	Total Cost of Service	\$ 5,474,400	\$ 2,563,200	\$ 1,219,800	\$ 1,219,800	\$ 459,600	\$ 12,000
5	Units of Service (Table 6-6)		461,006	719,200	575,300	112,008	7,423
6	Units of Measure		HCF	lbs	lbs	bills	HCF
7	Cost per Unit (Line 4/Line 5)		\$ 5.56	\$ 1.70	\$ 2.12	\$ 4.10	\$ 1.62
8	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF

[1] Allocated based on Table 6-5, Line 10

Table 6-8 Distribution of Costs to Customer Classes

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Cost per Unit (Per Table 6-7)		\$ 5.56	\$ 1.70	\$ 2.12	\$ 4.10	\$ 1.62
2	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF
Customers Served by District							
3	Units		461,006	719,200	575,300	112,008	0
4	Allocation of costs of service	\$ 5,462,400	2,563,200	1,219,800	1,219,800	459,600	0
Customers Served by Thousand Oaks							
5	Units		0	0	0	0	7,423
6	Allocation of costs of service	\$ 12,000	0	0	0	0	12,000
7	TOTAL COSTS OF SERVICE	\$ 5,474,400	\$ 2,563,200	\$ 1,219,800	\$ 1,219,800	\$ 459,600	\$ 12,000

7.0 Rate Design

The initial consideration in the derivation of rate schedules for sewer service is the establishment of equitable charges to the customers commensurate with the cost of providing that service. While the cost-of-service allocations to customer classes should not be construed as literal or exact determinations, they offer a guide to the necessity for, and the extent of, rate adjustments. Practical considerations sometimes modify rate adjustments by considering additional factors such as the extent of bill impacts, existing contracts, and historical local policies and practices.

7.1 Existing Rates

The Sewer Utility’s existing rates consist of a fixed component in the form of monthly sewer service charge. The monthly service charge is a flat fee based on EDUs and applied to all customers. Table 5-2 presented earlier in this report summarizes the existing sewer rates.

7.2 Proposed Rates

The costs of service analysis described in preceding sections of this report provide a basis for the design of sewer rates.

7.2.1 Monthly Sewer Service Charge

The monthly sewer service charge is designed to recover operating and capital costs associated with sewage flow, strength loadings, and billing, collecting and accounting, and maintenance costs. The charge is a flat monthly fee based on EDUs. Section 5.1 provides the definition of an EDU.

Table 7-1 Determination of Monthly Service Charge

Description	Total Costs	Number of EDUs	Total Unit Rate*
	\$	EDU	\$/mo/EDU
Customer Class			
Customers Served by District	5,462,400	9,334	48.77
Customers Served by Thousand Oaks	12,000	18	55.56
Subtotal	\$ 5,474,400	9,352	

* Divided by 12 to represent monthly bill.

Table 7-2 shows the forecasted proposed five-year monthly service charge rate schedule. The five-year commodity rate schedule follows on the cost-of-service allocations as described in Section 6 of this report. Appendix C includes the associated tables for each year of the study.

Table 7-2 Proposed Multi-Year Monthly Service Charge

Customer Class	Sewer Service Charge					
	Existing	Proposed				
	2024	2025	2026	2027	2028	2029
	\$/mo/EDU	\$/mo/EDU	\$/mo/EDU	\$/mo/EDU	\$/mo/EDU	\$/mo/EDU
Customers Served by District	43.05	48.77	54.14	60.11	66.73	74.08
Customers Served by Thousand Oaks	48.61	55.56	56.94	58.33	59.72	61.57

7.3 Typical Monthly Costs under Proposed Charges

Table 7-3 presents a comparison of typical monthly costs under existing rates and the proposed schedule of sewer user rates derived in this study for both all customers and customers served by Thousand Oaks.

Table 7-3 Typical Monthly Bill

Customer Class	Sewer Service Charge	
	Existing	Proposed
	2024	2025
	\$/mo/EDU	\$/mo/EDU
Customers Served by District	43.05	48.77
Customers Served by Thousand Oaks	48.61	55.56

7.4 Neighboring Sewer Utilities

Presented in Table 7-4 is the proposed rates compared to rates of neighboring jurisdictions, for a single-family residential customer. For sewer utilities that have a volumetric based component, 9.6 HCF (80% of 12 HCF) was used to determine the charges. Based on the comparison, the District is currently a lower cost sewer provider in the area. With the proposed rate increases, the District remains one of the low-cost sewer providers of the surveyed communities. All surveyed community rates are best estimates as of February 2024.

Table 7-4 Comparison to Neighboring Sewer Utilities

Wastewater Provider	Typical SFR Bill
	(\$/mo)
Moorpark (via Ventura County)	28.00
Thousand Oaks (2019)	35.28
Port Hueneme	36.00
Camrosa Water District (Existing)	43.05
Camrosa Water District (Proposed)	48.77
Oxnard	58.51
Camarillo (2019)	74.30
Santa Paula	101.03
Fillmore	103.36

* For agencies based on flow, 9.6 HCF was used to calculate typical bill.

8.0 Appendix A – O&M Allocations

The following calculations are intended to clarify the O&M allocations for Tables 3-3. These allocations reflect the actual costs incurred by the District in conducting business in 2024.

Background for Tables for 3.3

Description	(1) Total Cost \$	(2) Base %	(3) Max Day %	(4) Max Hour %	(5) Meters %	(6) Cust/Bill. %	(7) Fire %	(8) Water Production* %	Basis
Production									
Water Purchase	6,442,000	86.5%						13.5%	Based on Base
Production Power	1,182,300	50.8%	47.2%				2.0%		Based on Base/Max Day/Fire
Pumping Power	1,006,500	50.8%	47.2%				2.0%		Based on Base/Max Day/Fire
CamSan	156,000	86.5%			100.0%			13.5%	Based on Base
Total	\$8,786,800	\$6,822,026	\$1,032,819	\$0	\$156,000	\$0	\$43,776		
		(1)x(2)	(1)x(3)	(1)x(4)	(1)x(5)	(1)x(6)	(1)x(7)		
1st Allocation		77.6%	11.8%	0.0%	1.8%	0.0%	0.5%		

* The amount shown in water production (8) represents the fixed costs associated with purchasing water. The base percentage is associated with the variable costs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Description	Total Cost	Base	Max Day	Max Hour	Meters	Cust/Bill.	Fire	Basis
	\$	%	%	%	%	%	%	
Salaries & Benefits								
All Other	1,307,715	43.2%	40.2%	16.7%				Based on Base/Max Day/Max Hour
Customer	356,650					100.0%		Based on % of Salaries dedicated to Customer Service
Meter	136,896				100.0%			Based on % of Salaries dedicated to Meters & Services
Total	\$1,801,261	\$564,644	\$525,119	\$217,953	\$136,896	\$356,650		
		(1)x(2)	(1)x(3)	(1)x(4)	(1)x(5)	(1)x(6)		
1st Allocation		31.3%	29.2%	12.1%	7.6%	19.8%		
Removal 1/3 of Fire Costs from Base/MaxDay/Max Hour evenly results in:								
2nd Allocation		30.6%	28.5%	11.4%	7.6%	19.8%	2.0%	Adjustment for projected 2025 activities
Utilities								
SCE	7,000	51.8%	48.2%					Based on Base/Max Day
Water	50,000	100.0%						Direct Allocation
Total	\$57,000	\$53,627	\$3,373	\$0	\$0	\$0		
		(1)x(2)	(1)x(3)	(1)x(4)	(1)x(5)	(1)x(6)		
1st Allocation		94.1%	5.9%	0.0%	0.0%	0.0%		
Removal 1/2 of Fire Costs from Base/MaxDay evenly results in:								
2nd Allocation		93.1%	4.9%	0.0%	0.0%	0.0%	2.0%	Adjustment for projected 2025 activities

Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Basis
	Total Cost	Base	Max Day	Max Hour	Meters	Cust/Bill.	Fire	
	\$	%	%	%	%	%	%	
Contracts Services								
Supply	359,500	100.0%						Direct Allocation
Treatment	26,500	51.8%	48.2%					Based on Base/Max Day
Distribution	415,000	43.2%	40.2%	16.7%				Based on Base/Max Day/Max Hour
Total	\$801,000	\$552,419	\$179,415	\$69,167	\$0	\$0		
		(1)x(2)	(1)x(3)	(1)x(4)	(1)x(5)	(1)x(6)		
1st Allocation		69.0%	22.4%	8.6%	0.0%	0.0%		
Removal 1/3 of Fire Costs from Base/MaxDay/Max Hour evenly results in:								
2nd Allocation		68.3%	21.7%	7.9%	0.0%	0.0%	2.0%	Adjustment for projected 2025 activities
Pipeline Repairs & Maintenance								
Pumping	80,000	51.8%	48.2%					Based on Base/Max Day
Distribution	505,000	43.2%	40.2%	16.7%				Based on Base/Max Day/Max Hour
Meter	200,000				100.0%			Direct Allocation
Total	\$785,000	\$259,499	\$241,334	\$84,167	\$200,000	\$0		
		(1)x(2)	(1)x(3)	(1)x(4)	(1)x(5)	(1)x(6)		
1st Allocation		33.1%	30.7%	10.7%	25.5%	0.0%		
Removal 1/3 of Fire Costs from Base/MaxDay/Max Hour evenly results in:								
2nd Allocation		32.5%	30.0%	10.0%	25.5%	0.0%	2.0%	Adjustment for projected 2025 activities
Material, Tools & Equipment								
Supply	11,000	100.0%						Direct Allocation
Pumping	3,000	51.8%	48.2%					Based on Base/Max Day
Treatment	652,000	51.8%	48.2%					Based on Base/Max Day
Distribution	40,000	43.2%	40.2%	16.7%				Based on Base/Max Day/Max Hour
Total	\$706,000	\$367,649	\$331,684	\$6,667	\$0	\$0		
		(1)x(2)	(1)x(3)	(1)x(4)	(1)x(5)	(1)x(6)		
1st Allocation		52.1%	47.0%	0.9%	0.0%	0.0%		
Removal 1/3 of Fire Costs from Base/MaxDay/Max Hour evenly results in:								
2nd Allocation		51.4%	46.3%	0.2%	0.0%	0.0%	2.0%	Adjustment for projected 2025 activities

Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Basis
	Total Cost	Base	Max Day	Max Hour	Meters	Cust/Bill.	Fire	
	\$	%	%	%	%	%	%	
Fees and Charges								
Supply	126,000	100.0%						Direct Allocation
Pumping	11,000	51.8%	48.2%					Based on Base/Max Day
Treatment	15,500	51.8%	48.2%					Based on Base/Max Day
Distribution	1,075	43.2%	40.2%	16.7%				Based on Base/Max Day/Max Hour
Total	\$153,575	\$140,195	\$13,201	\$179	\$0	\$0		
		(1)x(2)	(1)x(3)	(1)x(4)	(1)x(5)	(1)x(6)		
1st Allocation		91.3%	8.6%	0.1%	0.0%	0.0%		
Removal 1/3 of Fire Costs from Base/MaxDay/Max Hour evenly results in:								
2nd Allocation		90.1%	7.9%	0.0%	0.0%	0.0%	2.0%	Adjustment for projected 2025 activities
Note: Max Hour Allocation was less than 0% when Fire was subtracted, therefore it was set at 0.								
Services & Supplies								
Communications	25,857	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	Split 50/50 Bases and Meters, then Base Adjusted for Fire
Legal Services	43,590	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	Split 50/50 Bases and Meters, then Base Adjusted for Fire
Dues & Subscriptions	19,418	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	Split 50/50 Bases and Meters, then Base Adjusted for Fire
Conference & Travel	7,909	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	Split 50/50 Bases and Meters, then Base Adjusted for Fire
Safety & Training	15,785	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	Split 50/50 Bases and Meters, then Base Adjusted for Fire
Board Experience	47,320	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	Split 50/50 Bases and Meters, then Base Adjusted for Fire
Bad Debt	3,380	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	Split 50/50 Bases and Meters, then Base Adjusted for Fire
Insurance	47,658	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	Split 50/50 Bases and Meters, then Base Adjusted for Fire
Miscellaneous	0	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	Split 50/50 Bases and Meters, then Base Adjusted for Fire
Total	\$210,917	\$140,195	\$13,201	\$179	\$0	\$0	\$0	
		(1)x(2)	(1)x(3)	(1)x(4)	(1)x(5)	(1)x(6)	(1)x(7)	
1st Allocation		48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	

9.0 Appendix B – Water Cost of Service Tables (2026-2029)

Fiscal Year 2026

Table 9-1 Cost of Service Revenue from Rates (Potable Water)

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expenses	7,967,100	0	7,967,100
2	Water Supply	8,993,300	0	8,993,300
3	Debt Service	0	827,500	827,500
4	Transfers	248,250	2,427,600	2,675,850
5	Subtotal	17,208,650	3,255,100	20,463,750
Less Revenue Requirements Met from Other Sources				
6	PVCWD Revenue	998,100	0	998,100
7	Other Operating Revenue	64,000	0	64,000
8	Other Non-Operating Revenue	1,008,200	0	1,008,200
9	Subtotal	2,070,300	0	2,070,300
Adjustments				
10	Adj for Annual Cash Balance	0	(50)	(50)
11	Subtotal	0	(50)	(50)
12	Cost of Service to be Recovered from	\$ 15,138,350	\$ 3,255,150	\$ 18,393,500

Table 9-2 Allocation of O&M Expenditures (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Operating Expenses									
1	Production								
2	Water Purchase	85.9%	0.0%	0.0%	0.0%	0.0%	0.0%	14.1%	[1]
3	Production Power	50.8%	47.2%	0.0%	0.0%	0.0%	2.0%	0.0%	[2]
4	Pumping Power	50.8%	47.2%	0.0%	0.0%	0.0%	2.0%	0.0%	[2]
5	CamSan	85.9%	0.0%	0.0%	0.0%	0.0%	0.0%	14.1%	[1]
6	Salaries and Benefits	30.6%	28.5%	11.4%	7.6%	19.8%	2.0%	0.0%	[2]
7	Contracts & Professional Services								
8	Outside Contracts	68.3%	21.7%	7.9%	0.0%	0.0%	2.0%	0.0%	[2]
9	Professional Services	68.3%	21.7%	7.9%	0.0%	0.0%	2.0%	0.0%	[2]
10	Services & Supplies	48.0%	0.0%	0.0%	50.0%	0.0%	2.0%	0.0%	[2]
11	Utilities	93.1%	4.9%	0.0%	0.0%	0.0%	2.0%	0.0%	[2]
12	Pipeline Repairs	32.4%	30.0%	10.0%	25.5%	0.0%	2.0%	0.0%	[2]
13	Small Tools & Equipment	51.4%	46.3%	0.2%	0.0%	0.0%	2.0%	0.0%	[2]
14	Materials & Supplies	51.4%	46.3%	0.2%	0.0%	0.0%	2.0%	0.0%	[2]
15	Repair Parts & Equipment Maint	51.4%	46.3%	0.2%	0.0%	0.0%	2.0%	0.0%	[2]
16	Fees and Charges	90.1%	7.9%	0.0%	0.0%	0.0%	2.0%	0.0%	[2]
17	Transfers	85.9%	0.0%	0.0%	0.0%	0.0%	0.0%	14.1%	[1]

[1] Fixed/Variable Import Water Charges

[2] Allocations are based on actual costs for FY 2023. See Appendix A for more details.

Table 9-3 Allocation of \$ O&M Expenditures (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs	Common to All Customers				Fire Protection	Water Production	
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operating Expenses									
1	Production								
2	Water Purchase	6,519,800	5,599,500	0	0	0	0	0	920,300
3	Production Power	1,276,600	648,700	602,400	0	0	0	25,500	0
4	Pumping Power	1,035,800	526,300	488,800	0	0	0	20,700	0
5	CamSan	161,100	138,400	0	0	0	0	0	22,700
6	Salaries and Benefits	2,746,400	841,400	783,600	314,000	208,700	543,800	54,900	0
7	Contracts & Professional Services								
8	Outside Contracts	1,263,900	863,600	274,700	100,300	0	0	25,300	0
9	Professional Services	985,400	673,300	214,200	78,200	0	0	19,700	0
10	Services & Supplies	223,700	107,400	0	0	111,900	0	4,400	0
11	Utilities	76,400	71,200	3,700	0	0	0	1,500	0
12	Pipeline Repairs	403,100	130,700	121,100	40,400	102,800	0	8,100	0
13	Small Tools & Equipment	24,500	12,500	11,400	100	0	0	500	0
14	Materials & Supplies	816,900	420,200	378,500	1,900	0	0	16,300	0
15	Repair Parts & Equipment Maint	1,231,600	633,500	570,600	2,900	0	0	24,600	0
16	Fees and Charges	195,200	175,800	15,500	0	0	0	3,900	0
17	Transfers	248,250	213,250	0	0	0	0	0	35,000
18	Total O&M Expenses	\$ 17,208,650	\$ 11,055,750	\$ 3,464,500	\$ 537,800	\$ 423,400	\$ 543,800	\$ 205,400	\$ 978,000
Less Other Revenue									
19	Miscellaneous Revenues	2,070,300	1,330,100	416,800	64,700	50,900	65,400	24,700	117,700
20	Other Adjustments	0	0	0	0	0	0	0	0
21	Net Operating Expenses	\$ 15,138,350	\$ 9,725,650	\$ 3,047,700	\$ 473,100	\$ 372,500	\$ 478,400	\$ 180,700	\$ 860,300

Table 9-4 Allocation of Capital Costs (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Plant Assets									
1	Water Production	85.89%	0.00%	0.00%	0.00%	0.00%	0.00%	14.11%	[1]
2	Pumping	85.89%	0.00%	0.00%	0.00%	0.00%	0.00%	14.11%	[1]
3	Treatment	50.81%	47.19%	0.00%	0.00%	0.00%	2.00%	0.00%	[2]
4	Transmission & Distribution	42.51%	39.49%	16.00%	0.00%	0.00%	2.00%	0.00%	[3]
5	Meters	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	[4]
6	Fire Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	[5]
7	Land	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	[6]
8	General Plant	54.01%	28.01%	4.27%	7.67%	0.00%	2.54%	3.50%	[7]

- [1] Fixed/Variable Import Water Charges
- [2] Base/Max Day (adj for Fire)
- [3] Base/Max Hour/Max Day (adj for Fire)
- [4] Meters
- [5] Fire Hydrants
- [6] Base
- [7] Average of above

Table 9-5 Allocation of \$ Capital Costs (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs (Net Book Value)	Common to All Customers					Fire Protection	Water Production
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Plant Assets									
1	Water Production	4,166,500	3,578,400	0	0	0	0	0	588,100
2	Pumping	1,547,500	1,329,100	0	0	0	0	0	218,400
3	Treatment	8,526,400	4,332,600	4,023,300	0	0	0	170,500	0
4	Transmission & Distribution	6,149,900	2,614,400	2,428,500	984,000	0	0	123,000	0
5	Meters	1,766,800	0	0	0	1,766,800	0	0	0
6	Fire Hydrants	290,500	0	0	0	0	0	290,500	0
7	Land	585,500	585,500	0	0	0	0	0	0
8	General Plant	587,500	317,200	164,600	25,100	45,100	0	14,900	20,600
9	Total Plant Assets	\$ 23,620,600	\$ 12,757,200	\$ 6,616,400	\$ 1,009,100	\$ 1,811,900	\$ 0	\$ 598,900	\$ 827,100
Less Other Revenue									
10	Miscellaneous Revenues	0	0	0	0	0	0	0	0
11	Other Adjustments	(47)	(47)	0	0	0	0	0	0
12	Net Capital Expenses	\$ 23,620,647	\$ 12,757,247	\$ 6,616,400	\$ 1,009,100	\$ 1,811,900	\$ 0	\$ 598,900	\$ 827,100
13	Proxy for Allocation of Capital Costs (%)		54.0%	28.0%	4.3%	7.7%	0.0%	2.5%	3.5%
14	Capital Costs (TY)	\$ 2,427,650	\$ 1,375,950	\$ 680,000	\$ 103,700	\$ 121,400	\$ 0	\$ 61,600	\$ 85,000

Table 9-6 Units of Service (Potable Water and Non-Potable Water)

Line No.	Description	Consumption		Maximum Day		Maximum Hour			Meters	Cust/Bills	Fire Protection	
		Annual	Avg. Day	Factor	Total	Extra	Factor	Total				Extra
	Column Reference	(1)	(2)=(1)/365	(3)	(4)=(2)x(3)	(5)=(4)-(2)	(6)	(7)=(2)x(6)	(8)=(7)-(4)	(9)	(10)	(11)
	Units of Measure	(HCF)	(HCF/day)		(HCF/day)	(HCF/day)		(HCF/day)	(HCF/day)	(EMs)	(bills)	(EHs)
Potable Water												
1	Group 1	6,372	17	398%	69	52	531%	93	23	294	240	0
2	Group 2	2,122,933	5,816	295%	17,158	11,342	393%	22,858	5,700	14,394	90,468	0
3	Group 3	950,912	2,605	325%	8,467	5,862	433%	11,281	2,814	3,343	6,216	0
4	Subtotal	3,080,217	8,439		25,694	17,256		34,231	8,537	18,030	96,924	
Potable Fire Service												
5	Public Fire	0	0		425	425		5,095	4,670	0	0	1,098
6	Fire Service (PP5)	0	0		57	57		680	624	5,865	1,404	147
7	Subtotal	0	0		481	481		5,775	5,294	5,865	1,404	1,245
8	Total Potable Water System	3,080,217	8,439		26,176	17,737		40,007	13,831	23,895	98,328	1,245

Table 9-7 Units Cost of Service (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers				Fire Protection	Water Production	Debt Service	
			Base	Extra Capacity		Customer				
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
Potable Water - Unit Cost of Service										
1	Net Operating Expense	15,138,350	9,725,650	3,047,700	473,100	372,500	478,400	180,700	860,300	0
2	Debt Service	827,500	0	0	0	0	0	0	0	827,500
3	Capital Costs	2,427,650	1,375,950	680,000	103,700	121,400	0	61,600	85,000	0
4	Total Cost of Service	\$ 18,393,500	\$ 11,101,600	\$ 3,727,700	\$ 576,800	\$ 493,900	\$ 478,400	\$ 242,300	\$ 945,300	\$ 827,500
5	Units of Service		3,080,217	17,737	13,831	23,895	98,328	1,245	18,030	18,030
6	Units of Measure		HCF	HCF/Day	HCF/Day	Eq. Meter	Bill	Eq. Hydrant	Eq. Meter	Eq. Meter
7	Cost per Unit (Line 4 / Line 5)		\$ 3.60	\$ 210.17	\$ 41.70	\$ 20.67	\$ 4.87	\$ 194.67	\$ 52.43	\$ 45.89
8	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter

Table 9-8 Distribution of Costs to Customer Classes (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers				Fire Protection	Water Production [1]	Debt Service [1]	
			Base	Extra Capacity		Customer				
		Base	Max. Day	Max. Hour	Meters	Cust./Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Cost per Unit		\$ 3.60	\$ 210.17	\$ 41.70	\$ 20.67	\$ 4.87	\$ 194.67	\$ 52.43	\$ 45.89
2	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter
Potable Water										
Group 1										
3	Units		6,372	52	23	294	240	0	294	294
4	Allocation of costs of service	71,100	23,000	10,900	1,000	6,100	1,200	0	15,400	13,500
Group 2										
5	Units		2,122,933	11,342	5,700	14,394	90,468	0	14,394	14,394
6	Allocation of costs of service	12,425,700	7,651,400	2,383,700	237,700	297,500	440,200	0	754,600	660,600
Group 3										
7	Units		950,912	5,862	2,814	3,343	6,216	0	3,343	3,343
8	Allocation of costs of service	5,204,500	3,427,200	1,232,000	117,300	69,100	30,200	0	175,300	153,400
Public Fire										
9	Units		0	425	4,670	0	0	1,098	0	0
10	Allocation of costs of service	497,800	0	89,200	194,800	0	0	213,800	0	0
Fire Service (PP5)										
11	Units		0	57	624	5,865	1,404	147	0	0
12	Allocation of costs of service	194,400	0	11,900	26,000	121,200	6,800	28,500	0	0
13	TOTAL COSTS OF SERVICE	\$ 18,393,500	\$ 11,101,600	\$ 3,727,700	\$ 576,800	\$ 493,900	\$ 478,400	\$ 242,300	\$ 945,300	\$ 827,500
Details for Table 4-9 in the derivation of peaking costs. Section 4.2.3.1.4 for explanation.										
Group 2 Tier 1										
14	Units			3,495	1,978					
15	Allocation of costs of service	817,100		734,600	82,500					
Group 2 Tier 2										
16	Units			7,847	3,722					
17	Allocation of costs of service	1,804,300		1,649,100	155,200					

[1] Units for Water Production and Debt Service are equivalent Meters units as the allocation is based on Equivalent Meters. The exception is that Water Production and Debt Service have no Fire Service Allocation thus no units.

Fiscal Year 2027

Table 9-9 Cost of Service Revenue from Rates (Potable Water)

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expenses	8,359,300	0	8,359,300
2	Water Supply	9,430,700	0	9,430,700
3	Debt Service	0	2,771,200	2,771,200
4	Transfers	235,150	1,852,100	2,087,250
5	Subtotal	18,025,150	4,623,300	22,648,450
Less Revenue Requirements Met from Other Sources				
6	PVCWD Revenue	1,028,000	0	1,028,000
7	Other Operating Revenue	64,000	0	64,000
8	Other Non-Operating Revenue	1,541,900	0	1,541,900
9	Subtotal	2,633,900	0	2,633,900
Adjustments				
10	Adj for Annual Cash Balance	0	(50)	(50)
11	Subtotal	0	(50)	(50)
12	Cost of Service to be Recovered from	\$ 15,391,250	\$ 4,623,350	\$ 20,014,600

Table 9-10 Allocation of O&M Expenditures (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Operating Expenses									
1	Production								
2	Water Purchase	85.3%	0.0%	0.0%	0.0%	0.0%	0.0%	14.7%	[1]
3	Production Power	50.3%	46.7%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
4	Pumping Power	50.3%	46.7%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
5	CamSan	85.3%	0.0%	0.0%	0.0%	0.0%	0.0%	14.7%	[1]
6	Salaries and Benefits	30.3%	28.2%	11.1%	7.6%	19.8%	3.0%	0.0%	[2]
7	Contracts & Professional Services								
8	Outside Contracts	68.0%	21.4%	7.6%	0.0%	0.0%	3.0%	0.0%	[2]
9	Professional Services	68.0%	21.4%	7.6%	0.0%	0.0%	3.0%	0.0%	[2]
10	Services & Supplies	46.9%	0.0%	0.0%	50.1%	0.0%	3.0%	0.0%	[2]
11	Utilities	92.6%	4.4%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
12	Pipeline Repairs	32.1%	29.7%	9.7%	25.5%	0.0%	3.0%	0.0%	[2]
13	Small Tools & Equipment	51.0%	46.0%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
14	Materials & Supplies	51.0%	46.0%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
15	Repair Parts & Equipment Maint	51.0%	46.0%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
16	Fees and Charges	89.4%	7.6%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
17	Transfers	85.3%	0.0%	0.0%	0.0%	0.0%	0.0%	14.7%	[1]

[1] Fixed/Variable Import Water Charges

[2] Allocations are based on actual costs for FY 2023. See Appendix A for more details.

Table 9-11 Allocation of \$ O&M Expenditures (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs	Common to All Customers				Fire Protection	Water Production	
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operating Expenses									
1	Production								
2	Water Purchase	6,419,100	5,472,900	0	0	0	0	0	946,200
3	Production Power	1,400,000	704,400	653,600	0	0	0	42,000	0
4	Pumping Power	1,445,300	727,100	674,800	0	0	0	43,400	0
5	CamSan	166,300	141,800	0	0	0	0	0	24,500
6	Salaries and Benefits	2,849,500	863,300	803,600	316,300	216,600	564,200	85,500	0
7	Contracts & Professional Services								
8	Outside Contracts	1,289,200	876,600	275,900	98,000	0	0	38,700	0
9	Professional Services	1,005,100	683,400	215,100	76,400	0	0	30,200	0
10	Services & Supplies	230,300	108,000	0	0	115,400	0	6,900	0
11	Utilities	78,700	72,800	3,500	0	0	0	2,400	0
12	Pipeline Repairs	415,200	133,200	123,300	40,300	105,900	0	12,500	0
13	Small Tools & Equipment	25,200	12,800	11,600	0	0	0	800	0
14	Materials & Supplies	841,400	429,200	387,000	0	0	0	25,200	0
15	Repair Parts & Equipment Maint	1,423,600	726,000	654,900	0	0	0	42,700	0
16	Fees and Charges	201,100	179,800	15,300	0	0	0	6,000	0
17	Transfers	235,150	200,450	0	0	0	0	0	34,700
18	Total O&M Expenses	\$ 18,025,150	\$ 11,331,750	\$ 3,818,600	\$ 531,000	\$ 437,900	\$ 564,200	\$ 336,300	\$ 1,005,400
Less Other Revenue									
19	Miscellaneous Revenues	2,633,900	1,655,900	558,000	77,600	64,000	82,400	49,100	146,900
20	Other Adjustments	0	0	0	0	0	0	0	0
21	Net Operating Expenses	\$ 15,391,250	\$ 9,675,850	\$ 3,260,600	\$ 453,400	\$ 373,900	\$ 481,800	\$ 287,200	\$ 858,500

Table 9-12 Allocation of Capital Costs (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Plant Assets									
1	Water Production	85.26%	0.00%	0.00%	0.00%	0.00%	0.00%	14.74%	[1]
2	Pumping	85.26%	0.00%	0.00%	0.00%	0.00%	0.00%	14.74%	[1]
3	Treatment	50.31%	46.69%	0.00%	0.00%	0.00%	3.00%	0.00%	[2]
4	Transmission & Distribution	42.18%	39.16%	15.67%	0.00%	0.00%	3.00%	0.00%	[3]
5	Meters	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	[4]
6	Fire Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	[5]
7	Land	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	[6]
8	General Plant	53.58%	27.74%	4.18%	7.67%	0.00%	3.17%	3.66%	[7]

- [1] Fixed/Variable Import Water Charges
- [2] Base/Max Day (adj for Fire)
- [3] Base/Max Hour/Max Day (adj for Fire)
- [4] Meters
- [5] Fire Hydrants
- [6] Base
- [7] Average of above

Table 9-13 Allocation of \$ Capital Costs (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs (Net Book Value)	Common to All Customers					Fire Protection	Water Production
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Plant Assets									
1	Water Production	4,166,500	3,552,400	0	0	0	0	0	614,100
2	Pumping	1,547,500	1,319,400	0	0	0	0	0	228,100
3	Treatment	8,526,400	4,289,900	3,980,700	0	0	0	255,800	0
4	Transmission & Distribution	6,149,900	2,593,900	2,408,000	963,500	0	0	184,500	0
5	Meters	1,766,800	0	0	0	1,766,800	0	0	0
6	Fire Hydrants	290,500	0	0	0	0	0	290,500	0
7	Land	585,500	585,500	0	0	0	0	0	0
8	General Plant	587,500	314,700	163,000	24,600	45,100	0	18,600	21,500
9	Total Plant Assets	\$ 23,620,600	\$ 12,655,800	\$ 6,551,700	\$ 988,100	\$ 1,811,900	\$ 0	\$ 749,400	\$ 863,700
Less Other Revenue									
10	Miscellaneous Revenues	0	0	0	0	0	0	0	0
11	Other Adjustments	(83)	(83)	0	0	0	0	0	0
12	Net Capital Expenses	\$ 23,620,683	\$ 12,655,883	\$ 6,551,700	\$ 988,100	\$ 1,811,900	\$ 0	\$ 749,400	\$ 863,700
13	Proxy for Allocation of Capital Costs (%)		53.6%	27.7%	4.2%	7.7%	0.0%	3.2%	3.7%
14	Capital Costs (TY)	\$ 1,852,150	\$ 1,041,850	\$ 513,700	\$ 77,500	\$ 92,600	\$ 0	\$ 58,800	\$ 67,700

Table 9-14 Units of Service (Potable Water and Non-Potable Water)

Line No.	Description	Consumption		Maximum Day			Maximum Hour			Meters	Cust/Bills	Fire Protection
		Annual	Avg. Day	Factor	Total	Extra	Factor	Total	Extra			
	Column Reference	(1)	(2)=(1)/365	(3)	(4)=(2)x(3)	(5)=(4)-(2)	(6)	(7)=(2)x(6)	(8)=(7)-(4)	(9)	(10)	(11)
	Units of Measure	(HCF)	(HCF/day)		(HCF/day)	(HCF/day)		(HCF/day)	(HCF/day)	(EMs)	(bills)	(EHs)
Potable Water												
1	Group 1	6,372	17	398%	69	52	531%	93	23	294	240	0
2	Group 2	2,167,800	5,939	295%	17,521	11,581	393%	23,341	5,820	14,587	90,468	0
3	Group 3	950,912	2,605	325%	8,467	5,862	433%	11,281	2,814	3,343	6,216	0
4	Subtotal	3,125,084	8,562		26,057	17,495		34,714	8,657	18,223	96,924	
Potable Fire Service												
5	Public Fire	0	0		425	425		5,095	4,670	0	0	1,098
6	Fire Service (PP5)	0	0		57	57		680	624	5,865	1,404	147
7	Subtotal	0	0		481	481		5,775	5,294	5,865	1,404	1,245
8	Total Potable Water System	3,125,084	8,562		26,538	17,976		40,490	13,951	24,088	98,328	1,245

Table 9-15 Units Cost of Service (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers					Fire Protection	Water Production	Debt Service
			Base	Extra Capacity		Customer				
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
Potable Water - Unit Cost of Service										
1	Net Operating Expense	15,391,250	9,675,850	3,260,600	453,400	373,900	481,800	287,200	858,500	0
2	Debt Service	2,771,200	1,496,400	0	0	0	0	0	0	1,274,800
3	Capital Costs	1,852,150	1,041,850	513,700	77,500	92,600	0	58,800	67,700	0
4	Total Cost of Service	\$ 20,014,600	\$ 12,214,100	\$ 3,774,300	\$ 530,900	\$ 466,500	\$ 481,800	\$ 346,000	\$ 926,200	\$ 1,274,800
5	Units of Service		3,125,084	17,976	13,951	24,088	98,328	1,245	18,223	18,223
6	Units of Measure		HCF	HCF/Day	HCF/Day	Eq. Meter	Bill	Eq. Hydrant	Eq. Meter	Eq. Meter
7	Cost per Unit (Line 4 / Line 5)		\$ 3.91	\$ 209.96	\$ 38.05	\$ 19.37	\$ 4.90	\$ 277.99	\$ 50.82	\$ 69.95
8	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter

Table 9-16 Distribution of Costs to Customer Classes (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers				Fire Protection	Water Production [1]	Debt Service [1]	
			Base	Extra Capacity		Customer				
		Base	Max. Day	Max. Hour	Meters	Cust./Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Cost per Unit		\$ 3.91	\$ 209.96	\$ 38.05	\$ 19.37	\$ 4.90	\$ 277.99	\$ 50.82	\$ 69.95
2	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter
Potable Water										
Group 1										
3	Units		6,372	52	23	294	240	0	294	294
4	Allocation of costs of service	79,200	24,900	10,900	900	5,700	1,200	0	15,000	20,600
Group 2										
5	Units		2,167,800	11,581	5,820	14,587	90,468	0	14,587	14,587
6	Allocation of costs of service	13,613,300	8,472,600	2,431,600	221,500	282,500	443,300	0	741,400	1,020,400
Group 3										
7	Units		950,912	5,862	2,814	3,343	6,216	0	3,343	3,343
8	Allocation of costs of service	5,553,200	3,716,600	1,230,800	107,100	64,700	30,400	0	169,800	233,800
Public Fire										
9	Units		0	425	4,670	0	0	1,098	0	0
10	Allocation of costs of service	572,000	0	89,100	177,700	0	0	305,200	0	0
Fire Service (PP5)										
11	Units		0	57	624	5,865	1,404	147	0	0
12	Allocation of costs of service	196,900	0	11,900	23,700	113,600	6,900	40,800	0	0
13	TOTAL COSTS OF SERVICE	\$ 20,014,600	\$ 12,214,100	\$ 3,774,300	\$ 530,900	\$ 466,500	\$ 481,800	\$ 346,000	\$ 926,200	\$ 1,274,800
Details for Table 4-9 in the derivation of peaking costs. Section 4.2.3.1.4 for explanation.										
Group 2 Tier 1										
14	Units			3,671	2,077					
15	Allocation of costs of service	849,800		770,700	79,100					
Group 2 Tier 2										
16	Units			7,847	3,722					
17	Allocation of costs of service	1,789,100		1,647,500	141,600					

[1] Units for Water Production and Debt Service are equivalent Meters units as the allocation is based on Equivalent Meters. The exception is that Water Production and Debt Service have no Fire Service Allocation thus no units.

Fiscal Year 2028

Table 9-17 Cost of Service Revenue from Rates (Potable Water)

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expenses	8,608,700	0	8,608,700
2	Water Supply	10,092,200	0	10,092,200
3	Debt Service	0	4,169,700	4,169,700
4	Transfers	217,450	1,657,600	1,875,050
5	Subtotal	18,918,350	5,827,300	24,745,650
Less Revenue Requirements Met from Other Sources				
6	PVCWD Revenue	1,058,800	0	1,058,800
7	Other Operating Revenue	64,000	0	64,000
8	Other Non-Operating Revenue	1,722,400	0	1,722,400
9	Subtotal	2,845,200	0	2,845,200
Adjustments				
10	Adj for Annual Cash Balance	0	(50)	(50)
11	Subtotal	(100)	(50)	(150)
12	Cost of Service to be Recovered from	\$ 16,073,250	\$ 5,827,350	\$ 21,900,600

Table 9-18 Allocation of O&M Expenditures (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Operating Expenses									
1	Production								
2	Water Purchase	85.2%	0.0%	0.0%	0.0%	0.0%	0.0%	14.8%	[1]
3	Production Power	50.3%	46.7%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
4	Pumping Power	50.3%	46.7%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
5	CamSan	85.2%	0.0%	0.0%	0.0%	0.0%	0.0%	14.8%	[1]
6	Salaries and Benefits	30.3%	28.2%	11.1%	7.6%	19.8%	3.0%	0.0%	[2]
7	Contracts & Professional Services								
8	Outside Contracts	68.0%	21.4%	7.6%	0.0%	0.0%	3.0%	0.0%	[2]
9	Professional Services	68.0%	21.4%	7.6%	0.0%	0.0%	3.0%	0.0%	[2]
10	Services & Supplies	46.9%	0.0%	0.0%	50.0%	0.0%	3.0%	0.0%	[2]
11	Utilities	92.6%	4.4%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
12	Pipeline Repairs	32.1%	29.7%	9.7%	25.5%	0.0%	3.0%	0.0%	[2]
13	Small Tools & Equipment	51.0%	46.0%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
14	Materials & Supplies	51.0%	46.0%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
15	Repair Parts & Equipment Maint	51.0%	46.0%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
16	Fees and Charges	89.4%	7.6%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
17	Transfers	85.2%	0.0%	0.0%	0.0%	0.0%	0.0%	14.8%	[1]

[1] Fixed/Variable Import Water Charges

[2] Allocations are based on actual costs for FY 2023. See Appendix A for more details.

Table 9-19 Allocation of \$ O&M Expenditures (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs	Common to All Customers				Fire Protection	Water Production	
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operating Expenses									
1	Production								
2	Water Purchase	6,578,700	5,602,900	0	0	0	0	0	975,800
3	Production Power	1,509,100	759,300	704,500	0	0	0	45,300	0
4	Pumping Power	1,833,000	922,200	855,800	0	0	0	55,000	0
5	CamSan	171,400	146,000	0	0	0	0	0	25,400
6	Salaries and Benefits	2,956,500	895,800	833,700	328,200	224,700	585,400	88,700	0
7	Contracts & Professional Services								
8	Outside Contracts	1,315,000	894,200	281,400	99,900	0	0	39,500	0
9	Professional Services	1,025,200	697,100	219,400	77,900	0	0	30,800	0
10	Services & Supplies	237,200	111,300	0	0	118,700	0	7,200	0
11	Utilities	81,100	75,100	3,600	0	0	0	2,400	0
12	Pipeline Repairs	427,700	137,300	127,000	41,500	109,100	0	12,800	0
13	Small Tools & Equipment	26,000	13,200	12,000	0	0	0	800	0
14	Materials & Supplies	866,600	442,000	398,600	0	0	0	26,000	0
15	Repair Parts & Equipment Maint	1,466,300	747,800	674,500	0	0	0	44,000	0
16	Fees and Charges	207,100	185,200	15,700	0	0	0	6,200	0
17	Transfers	217,450	185,150	0	0	0	0	0	32,300
18	Total O&M Expenses	\$ 18,918,350	\$ 11,814,550	\$ 4,126,200	\$ 547,500	\$ 452,500	\$ 585,400	\$ 358,700	\$ 1,033,500
Less Other Revenue									
19	Miscellaneous Revenues	2,845,200	1,776,900	620,600	82,300	68,100	88,000	53,900	155,400
20	Other Adjustments	(100)	(100)	0	0	0	0	0	0
21	Net Operating Expenses	\$ 16,073,250	\$ 10,037,750	\$ 3,505,600	\$ 465,200	\$ 384,400	\$ 497,400	\$ 304,800	\$ 878,100

Table 9-20 Allocation of Capital Costs (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Plant Assets									
1	Water Production	85.17%	0.00%	0.00%	0.00%	0.00%	0.00%	14.83%	[1]
2	Pumping	85.17%	0.00%	0.00%	0.00%	0.00%	0.00%	14.83%	[1]
3	Treatment	50.31%	46.69%	0.00%	0.00%	0.00%	3.00%	0.00%	[2]
4	Transmission & Distribution	42.18%	39.16%	15.67%	0.00%	0.00%	3.00%	0.00%	[3]
5	Meters	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	[4]
6	Fire Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	[5]
7	Land	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	[6]
8	General Plant	53.56%	27.74%	4.18%	7.67%	0.00%	3.17%	3.68%	[7]

- [1] Fixed/Variable Import Water Charges
- [2] Base/Max Day (adj for Fire)
- [3] Base/Max Hour/Max Day (adj for Fire)
- [4] Meters
- [5] Fire Hydrants
- [6] Base
- [7] Average of above

Table 9-21 Allocation of \$ Capital Costs (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs (Net Book Value)	Common to All Customers					Fire Protection	Water Production
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Plant Assets									
1	Water Production	4,166,500	3,548,500	0	0	0	0	0	618,000
2	Pumping	1,547,500	1,318,000	0	0	0	0	0	229,500
3	Treatment	8,526,400	4,289,900	3,980,700	0	0	0	255,800	0
4	Transmission & Distribution	6,149,900	2,593,900	2,408,000	963,500	0	0	184,500	0
5	Meters	1,766,800	0	0	0	1,766,800	0	0	0
6	Fire Hydrants	290,500	0	0	0	0	0	290,500	0
7	Land	585,500	585,500	0	0	0	0	0	0
8	General Plant	587,500	314,600	163,000	24,600	45,100	0	18,600	21,600
9	Total Plant Assets	\$ 23,620,600	\$ 12,650,400	\$ 6,551,700	\$ 988,100	\$ 1,811,900	\$ 0	\$ 749,400	\$ 869,100
Less Other Revenue									
10	Miscellaneous Revenues	0	0	0	0	0	0	0	0
11	Other Adjustments	(59)	(59)	0	0	0	0	0	0
12	Net Capital Expenses	\$ 23,620,659	\$ 12,650,459	\$ 6,551,700	\$ 988,100	\$ 1,811,900	\$ 0	\$ 749,400	\$ 869,100
13	Proxy for Allocation of Capital Costs (%)		53.6%	27.7%	4.2%	7.7%	0.0%	3.2%	3.7%
14	Capital Costs (TY)	\$ 1,657,650	\$ 932,050	\$ 459,800	\$ 69,300	\$ 82,900	\$ 0	\$ 52,600	\$ 61,000

Table 9-22 Units of Service (Potable Water and Non-Potable Water)

Line No.	Description	Consumption		Maximum Day			Maximum Hour			Meters	Cust/Bills	Fire Protection
		Annual	Avg. Day	Factor	Total	Extra	Factor	Total	Extra			
	Column Reference	(1)	(2)=(1)/365	(3)	(4)=(2)x(3)	(5)=(4)-(2)	(6)	(7)=(2)x(6)	(8)=(7)-(4)	(9)	(10)	(11)
	Units of Measure	(HCF)	(HCF/day)		(HCF/day)	(HCF/day)		(HCF/day)	(HCF/day)	(EMs)	(bills)	(EHs)
Potable Water												
1	Group 1	6,372	17	398%	69	52	531%	93	23	294	240	0
2	Group 2	2,231,262	6,113	295%	18,033	11,920	393%	24,024	5,991	14,863	91,464	0
3	Group 3	950,916	2,605	325%	8,467	5,862	433%	11,281	2,814	3,343	6,216	0
4	Subtotal	3,188,551	8,736		26,570	17,834		35,398	8,828	18,499	97,920	
Potable Fire Service												
5	Public Fire	0	0		425	425		5,095	4,670	0	0	1,098
6	Fire Service (PP5)	0	0		57	57		680	624	5,865	1,404	147
7	Subtotal	0	0		481	481		5,775	5,294	5,865	1,404	1,245
8	Total Potable Water System	3,188,551	8,736		27,051	18,316		41,173	14,122	24,364	99,324	1,245

Table 9-23 Units Cost of Service (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers					Fire Protection	Water Production	Debt Service
			Base	Extra Capacity		Customer				
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
Potable Water - Unit Cost of Service										
1	Net Operating Expense	16,073,250	10,037,750	3,505,600	465,200	384,400	497,400	304,800	878,100	0
2	Debt Service	4,169,700	2,293,300	0	0	0	0	0	0	1,876,400
3	Capital Costs	1,657,650	932,050	459,800	69,300	82,900	0	52,600	61,000	0
4	Total Cost of Service	\$ 21,900,600	\$ 13,263,100	\$ 3,965,400	\$ 534,500	\$ 467,300	\$ 497,400	\$ 357,400	\$ 939,100	\$ 1,876,400
5	Units of Service		3,188,551	18,316	14,122	24,364	99,324	1,245	18,499	18,499
6	Units of Measure		HCF	HCF/Day	HCF/Day	Eq. Meter	Bill	Eq. Hydrant	Eq. Meter	Eq. Meter
7	Cost per Unit (Line 4 / Line 5)		\$ 4.16	\$ 216.50	\$ 37.85	\$ 19.18	\$ 5.01	\$ 287.15	\$ 50.76	\$ 101.43
8	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter

Table 9-24 Distribution of Costs to Customer Classes (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers					Fire Protection	Water Production [1]	Debt Service [1]
			Base	Extra Capacity		Customer				
		Base	Max. Day	Max. Hour	Meters	Cust./Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Cost per Unit		\$ 4.16	\$ 216.50	\$ 37.85	\$ 19.18	\$ 5.01	\$ 287.15	\$ 50.76	\$ 101.43
2	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter
Potable Water										
Group 1										
3	Units		6,372	52	23	294	240	0	294	294
4	Allocation of costs of service	90,200	26,500	11,300	900	5,600	1,200	0	14,900	29,800
Group 2										
5	Units		2,231,262	11,920	5,991	14,863	91,464	0	14,863	14,863
6	Allocation of costs of service	15,093,800	9,281,200	2,580,800	226,700	285,100	458,000	0	754,500	1,507,500
Group 3										
7	Units		950,916	5,862	2,814	3,343	6,216	0	3,343	3,343
8	Allocation of costs of service	5,935,100	3,955,400	1,269,100	106,500	64,100	31,200	0	169,700	339,100
Public Fire										
9	Units		0	425	4,670	0	0	1,098	0	0
10	Allocation of costs of service	584,000	0	91,900	176,800	0	0	315,300	0	0
Fire Service (PP5)										
11	Units		0	57	624	5,865	1,404	147	0	0
12	Allocation of costs of service	197,500	0	12,300	23,600	112,500	7,000	42,100	0	0
13	TOTAL COSTS OF SERVICE	\$ 21,900,600	\$ 13,263,100	\$ 3,965,400	\$ 534,500	\$ 467,300	\$ 497,400	\$ 357,400	\$ 939,100	\$ 1,876,400
Details for Table 4-9 in the derivation of peaking costs. Section 4.2.3.1.4 for explanation.										
Group 2 Tier 1										
14	Units			3,876	2,194					
15	Allocation of costs of service	922,300		839,300	83,000					
Group 2 Tier 2										
16	Units			7,916	3,755					
17	Allocation of costs of service	1,856,000		1,713,900	142,100					

[1] Units for Water Production and Debt Service are equivalent Meters units as the allocation is based on Equivalent Meters. The exception is that Water Production and Debt Service have no Fire Service Allocation thus no units.

Fiscal Year 2029

Table 9-25 Cost of Service Revenue from Rates (Potable Water)

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expenses	9,321,200	0	9,321,200
2	Water Supply	11,101,600	0	11,101,600
3	Debt Service	0	4,170,300	4,170,300
4	Transfers	274,650	1,040,300	1,314,950
5	Subtotal	20,697,450	5,210,600	25,908,050
Less Revenue Requirements Met from Other Sources				
6	PVCWD Revenue	1,090,600	0	1,090,600
7	Other Operating Revenue	64,000	0	64,000
8	Other Non-Operating Revenue	1,076,400	0	1,076,400
9	Subtotal	2,231,000	0	2,231,000
Adjustments				
10	Adj for Annual Cash Balance	0	(50)	(50)
11	Subtotal	(200)	(50)	(250)
12	Cost of Service to be Recovered from	\$ 18,466,650	\$ 5,210,650	\$ 23,677,300

Table 9-26 Allocation of O&M Expenditures (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Operating Expenses									
1	Production								
2	Water Purchase	81.9%	0.0%	0.0%	0.0%	0.0%	0.0%	18.1%	[1]
3	Production Power	50.3%	46.7%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
4	Pumping Power	50.3%	46.7%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
5	CamSan	81.9%	0.0%	0.0%	0.0%	0.0%	0.0%	18.1%	[1]
6	Salaries and Benefits	30.3%	28.2%	11.1%	7.6%	19.8%	3.0%	0.0%	[2]
7	Contracts & Professional Services								
8	Outside Contracts	68.0%	21.4%	7.6%	0.0%	0.0%	3.0%	0.0%	[2]
9	Professional Services	68.0%	21.4%	7.6%	0.0%	0.0%	3.0%	0.0%	[2]
10	Services & Supplies	46.8%	0.0%	0.0%	50.2%	0.0%	3.0%	0.0%	[2]
11	Utilities	92.6%	4.4%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
12	Pipeline Repairs	32.1%	29.7%	9.7%	25.5%	0.0%	3.0%	0.0%	[2]
13	Small Tools & Equipment	51.0%	46.0%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
14	Materials & Supplies	51.0%	46.0%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
15	Repair Parts & Equipment Maint	51.0%	46.0%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
16	Fees and Charges	89.4%	7.6%	0.0%	0.0%	0.0%	3.0%	0.0%	[2]
17	Transfers	81.9%	0.0%	0.0%	0.0%	0.0%	0.0%	18.1%	[1]

[1] Fixed/Variable Import Water Charges

[2] Allocations are based on actual costs for FY 2023. See Appendix A for more details.

Table 9-27 Allocation of \$ O&M Expenditures (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs	Common to All Customers				Fire Protection	Water Production	
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operating Expenses									
1	Production								
2	Water Purchase	6,809,300	5,578,900	0	0	0	0	0	1,230,400
3	Production Power	1,975,900	994,100	922,500	0	0	0	59,300	0
4	Pumping Power	1,619,800	815,000	756,200	0	0	0	48,600	0
5	CamSan	176,600	144,700	0	0	0	0	0	31,900
6	Salaries and Benefits	3,067,800	929,600	865,100	340,500	233,200	607,400	92,000	0
7	Contracts & Professional Services								
8	Outside Contracts	1,341,300	912,200	287,000	101,900	0	0	40,200	0
9	Professional Services	1,045,700	711,000	223,800	79,500	0	0	31,400	0
10	Services & Supplies	244,400	114,500	0	0	122,600	0	7,300	0
11	Utilities	83,500	77,300	3,700	0	0	0	2,500	0
12	Pipeline Repairs	440,500	141,500	130,800	42,700	112,300	0	13,200	0
13	Small Tools & Equipment	26,800	13,700	12,300	0	0	0	800	0
14	Materials & Supplies	892,600	455,200	410,600	0	0	0	26,800	0
15	Repair Parts & Equipment Maint	1,965,300	1,002,300	904,000	0	0	0	59,000	0
16	Fees and Charges	213,300	190,700	16,200	0	0	0	6,400	0
17	Transfers	274,650	225,050	0	0	0	0	0	49,600
18	Total O&M Expenses	\$ 20,177,450	\$ 12,305,750	\$ 4,532,200	\$ 564,600	\$ 468,100	\$ 607,400	\$ 387,500	\$ 1,311,900
Less Other Revenue									
19	Miscellaneous Revenues	2,231,000	1,372,300	488,500	60,900	50,500	65,500	41,800	151,500
20	Other Adjustments	(200)	(200)	0	0	0	0	0	0
21	Net Operating Expenses	\$ 17,946,650	\$ 10,933,650	\$ 4,043,700	\$ 503,700	\$ 417,600	\$ 541,900	\$ 345,700	\$ 1,160,400

Table 9-28 Allocation of Capital Costs (Potable Water)

Line No.	Description	Common to All Customers					Fire Protection (%)	Water Production (%)	Allocation Basis
		Base	Extra Capacity		Customer				
		Base (%)	Max. Day (%)	Max. Hour (%)	Meters (%)	Cust/Bill. (%)			
Plant Assets									
1	Water Production	81.93%	0.00%	0.00%	0.00%	0.00%	0.00%	18.07%	[1]
2	Pumping	81.93%	0.00%	0.00%	0.00%	0.00%	0.00%	18.07%	[1]
3	Treatment	50.31%	46.69%	0.00%	0.00%	0.00%	3.00%	0.00%	[2]
4	Transmission & Distribution	42.18%	39.16%	15.67%	0.00%	0.00%	3.00%	0.00%	[3]
5	Meters	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	[4]
6	Fire Hydrants	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	[5]
7	Land	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	[6]
8	General Plant	52.75%	27.74%	4.18%	7.67%	0.00%	3.17%	4.48%	[7]

- [1] Fixed/Variable Import Water Charges
- [2] Base/Max Day (adj for Fire)
- [3] Base/Max Hour/Max Day (adj for Fire)
- [4] Meters
- [5] Fire Hydrants
- [6] Base
- [7] Average of above

Table 9-29 Allocation of \$ Capital Costs (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Costs (Net Book Value)	Common to All Customers					Fire Protection	Water Production
			Base	Extra Capacity		Customer			
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Plant Assets									
1	Water Production	4,166,500	3,413,600	0	0	0	0	0	752,900
2	Pumping	1,547,500	1,267,900	0	0	0	0	0	279,600
3	Treatment	8,526,400	4,289,900	3,980,700	0	0	0	255,800	0
4	Transmission & Distribution	6,149,900	2,593,900	2,408,000	963,500	0	0	184,500	0
5	Meters	1,766,800	0	0	0	1,766,800	0	0	0
6	Fire Hydrants	290,500	0	0	0	0	0	290,500	0
7	Land	585,500	585,500	0	0	0	0	0	0
8	General Plant	587,500	309,900	163,000	24,600	45,100	0	18,600	26,300
9	Total Plant Assets	\$ 23,620,600	\$ 12,460,700	\$ 6,551,700	\$ 988,100	\$ 1,811,900	\$ 0	\$ 749,400	\$ 1,058,800
Less Other Revenue									
10	Miscellaneous Revenues	0	0	0	0	0	0	0	0
11	Other Adjustments	(74)	(74)	0	0	0	0	0	0
12	Net Capital Expenses	\$ 23,620,674	\$ 12,460,774	\$ 6,551,700	\$ 988,100	\$ 1,811,900	\$ 0	\$ 749,400	\$ 1,058,800
13	Proxy for Allocation of Capital Costs (%)		52.8%	27.7%	4.2%	7.7%	0.0%	3.2%	4.5%
14	Capital Costs (TY)	\$ 1,040,350	\$ 576,650	\$ 288,600	\$ 43,500	\$ 52,000	\$ 0	\$ 33,000	\$ 46,600

Table 9-30 Units of Service (Potable Water and Non-Potable Water)

Line No.	Description	Consumption		Maximum Day		Maximum Hour			Meters	Cust/Bills	Fire Protection	
		Annual	Avg. Day	Factor	Total	Extra	Factor	Total				Extra
	Column Reference	(1)	(2)=(1)/365	(3)	(4)=(2)x(3)	(5)=(4)-(2)	(6)	(7)=(2)x(6)	(8)=(7)-(4)	(9)	(10)	(11)
	Units of Measure	(HCF)	(HCF/day)		(HCF/day)	(HCF/day)		(HCF/day)	(HCF/day)	(EMs)	(bills)	(EHs)
Potable Water												
1	Group 1	6,372	17	398%	69	52	531%	93	23	294	240	0
2	Group 2	2,249,848	6,164	295%	18,184	12,020	393%	24,224	6,041	14,946	92,460	0
3	Group 3	950,916	2,605	325%	8,467	5,862	433%	11,281	2,814	3,343	6,216	0
4	Subtotal	3,207,136	8,787		26,720	17,934		35,598	8,878	18,582	98,916	
Potable Fire Service												
5	Public Fire	0	0		425	425		5,095	4,670	0	0	1,098
6	Fire Service (PPS)	0	0		57	57		680	624	5,865	1,404	147
7	Subtotal	0	0		481	481		5,775	5,294	5,865	1,404	1,245
8	Total Potable Water System	3,207,136	8,787		27,202	18,415		41,373	14,172	24,447	100,320	1,245

Table 9-31 Units Cost of Service (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers				Fire Protection	Water Production	Debt Service	
			Base	Extra Capacity		Customer				
		Base	Max. Day	Max. Hour	Meters	Cust/Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Potable Water - Unit Cost of Service										
1	Net Operating Expense	18,466,650	11,359,650	4,043,700	503,700	417,600	541,900	345,700	1,254,400	0
2	Debt Service	4,170,300	2,085,100	0	0	0	0	0	0	2,085,200
3	Capital Costs	1,040,350	576,650	288,600	43,500	52,000	0	33,000	46,600	0
4	Total Cost of Service	\$ 23,677,300	\$ 14,021,400	\$ 4,332,300	\$ 547,200	\$ 469,600	\$ 541,900	\$ 378,700	\$ 1,301,000	\$ 2,085,200
5	Units of Service		3,207,136	18,415	14,172	24,447	100,320	1,245	18,582	18,582
6	Units of Measure		HCF	HCF/Day	HCF/Day	Eq. Meter	Bill	Eq. Hydrant	Eq. Meter	Eq. Meter
7	Cost per Unit (Line 4 / Line 5)		\$ 4.37	\$ 235.26	\$ 38.61	\$ 19.21	\$ 5.40	\$ 304.26	\$ 70.01	\$ 112.21
8	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter

Table 9-32 Distribution of Costs to Customer Classes (Potable Water)

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Costs	Common to All Customers				Fire Protection	Water Production [1]	Debt Service [1]	
			Base	Extra Capacity		Customer				
		Base	Max. Day	Max. Hour	Meters	Cust./Bill.				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
1	Cost per Unit		\$ 4.37	\$ 235.26	\$ 38.61	\$ 19.21	\$ 5.40	\$ 304.26	\$ 70.01	\$ 112.21
2	Units of Measure		per HCF	per HCF/Day	per HCF/Day	per Eq. Meter	per Bill	Per Eq. Hydrant	per Eq. Meter	per Eq. Meter
Potable Water										
Group 1										
3	Units		6,372	52	23	294	240	0	294	294
4	Allocation of costs of service	101,600	27,900	12,200	900	5,700	1,300	0	20,600	33,000
Group 2										
5	Units		2,249,848	12,020	6,041	14,946	92,460	0	14,946	14,946
6	Allocation of costs of service	16,407,200	9,836,200	2,827,800	233,200	287,100	499,400	0	1,046,400	1,677,100
Group 3										
7	Units		950,916	5,862	2,814	3,343	6,216	0	3,343	3,343
8	Allocation of costs of service	6,351,900	4,157,300	1,379,100	108,700	64,100	33,600	0	234,000	375,100
Public Fire										
9	Units		0	425	4,670	0	0	1,098	0	0
10	Allocation of costs of service	614,300	0	99,900	180,300	0	0	334,100	0	0
Fire Service (PP5)										
11	Units		0	57	624	5,865	1,404	147	0	0
12	Allocation of costs of service	202,300	0	13,300	24,100	112,700	7,600	44,600	0	0
13	TOTAL COSTS OF SERVICE	\$ 23,677,300	\$ 14,021,400	\$ 4,332,300	\$ 547,200	\$ 469,600	\$ 541,900	\$ 378,700	\$ 1,301,000	\$ 2,085,200
Details for Table 4-9 in the derivation of peaking costs. Section 4.2.3.1.4 for explanation.										
Group 2 Tier 1										
14	Units			3,907	2,211					
15	Allocation of costs of service	1,004,500		919,100	85,400					
Group 2 Tier 2										
16	Units			7,986	3,788					
17	Allocation of costs of service	2,025,000		1,878,700	146,300					

[1] Units for Water Production and Debt Service are equivalent Meters units as the allocation is based on Equivalent Meters. The exception is that Water Production and Debt Service have no Fire Service Allocation thus no units.

10.0 Appendix C – Sewer Cost of Service Tables (2026-2029)

Fiscal Year 2026

Table 10-1 Cost of Service Revenue from Rates

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expense	5,118,000	0	5,118,000
2	Debt Service Requirements	0	190,600	190,600
3	Transfers	172,900	892,500	1,065,400
4	Subtotal	\$ 5,290,900	\$ 1,083,100	\$ 6,374,000
Less Revenue Requirements Met from Other Sources				
5	Other Operating Revenue	17,000	0	17,000
6	Interest from Operations	201,200	0	201,200
7	Subtotal	\$ 218,200	\$ 0	\$ 218,200
Adjustments				
8	Adj for Annual Cash Balance	(100)	0	(100)
9	Subtotal	\$ (100)	\$ 0	\$ (100)
10	Cost of Service to be Recovered from	\$ 5,072,800	\$ 1,083,100	\$ 6,155,900

Table 10-2 Allocation of O&M Expenditures

Line No.	Description	Common to All Customers					Allocation Basis
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Operation & Maintenance							
1	Water Production	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Salaries and Benefits	30.00%	25.00%	25.00%	20.00%	0.00%	[2]
3	Salaries and Benefits - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
Contracts & Professional Services							
4	Outside Contracts	49.99%	25.00%	25.00%	0.00%	0.00%	[3]
5	Outside Contracts - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
6	Professional Services	50.00%	25.00%	25.00%	0.00%	0.00%	[4]
7	Services & Supplies	27.75%	24.21%	24.21%	23.83%	0.00%	[5]
8	Utilities	50.00%	25.00%	25.00%	0.00%	0.00%	[4]
9	Utilities - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
10	Materials & Supplies	60.00%	20.00%	20.00%	0.00%	0.00%	[6]
11	Repair Parts & Equipment Maint	60.00%	20.00%	20.00%	0.00%	0.00%	[6]
12	Transfers	100.00%	0.00%	0.00%	0.00%	0.00%	[1]

- [1] All Volume
- [2] Volume/Strength/Customer
- [3] Volume/Strength/Customer/TO
- [4] Volume/Strength
- [5] Volume/Strength/Customer (avg of all other cost items)
- [6] Volume/Strength
- [7] Thousand Oaks

Table 10-3 Allocation of \$ O&M Expenditures

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation & Maintenance							
1	Water Production	13,200	13,200	0	0	0	0
2	Salaries and Benefits	2,274,400	682,300	568,600	568,600	454,900	0
3	Salaries and Benefits - T.O.	800	0	0	0	0	800
Contracts & Professional Services							
4	Outside Contracts	1,453,000	726,400	363,300	363,300	0	0
5	Outside Contracts - T.O.	8,300	0	0	0	0	8,300
6	Professional Services	661,100	330,500	165,300	165,300	0	0
7	Services & Supplies	334,100	92,700	80,900	80,900	79,600	0
8	Utilities	29,300	14,700	7,300	7,300	0	0
9	Utilities - T.O.	3,200	0	0	0	0	3,200
10	Materials & Supplies	193,700	116,300	38,700	38,700	0	0
11	Repair Parts & Equipment Maint	146,900	88,100	29,400	29,400	0	0
12	Transfers	172,900	172,900	0	0	0	0
13	Total O&M Expenses	\$ 5,290,900	\$ 2,237,100	\$ 1,253,500	\$ 1,253,500	\$ 534,500	\$ 12,300
Less Other Revenue							
14	Miscellaneous Revenues	218,200	92,500	51,800	51,800	22,100	0
15	Other Adjustments	(100)	(100)	0	0	0	0
16	Net Operating Expenses	\$ 5,072,800	\$ 2,144,700	\$ 1,201,700	\$ 1,201,700	\$ 512,400	\$ 12,300

Table 10-4 Allocation of Capital Costs

Line No.	Description	Common to All Customers					Allocation Basis
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Plant Assets							
1	Collection	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Lift Station	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
3	Treatment	50.00%	25.00%	25.00%	0.00%	0.00%	[2]
4	Land	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
5	General Plant	80.00%	10.00%	10.00%	0.00%	0.00%	[2]
[1] All Volume							
[2] Volume/Strength							

Table 10-5 Allocation of \$ Capital Costs

Line No.	Description	Total Cost (\$)	Common to All Customers				
			Volume (\$)	BOD (\$)	TSS (\$)	Customer (\$)	T.O. (\$)
Plant Assets							
1	Collection	4,923,800	4,923,800	0	0	0	0
2	Lift Station	42,300	42,300	0	0	0	0
3	Treatment	8,878,700	4,439,300	2,219,700	2,219,700	0	0
4	Land	393,300	393,300	0	0	0	0
5	General Plant	362,100	289,700	36,200	36,200	0	0
6	Total Plant Assets	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
Less Other Revenue							
7	Miscellaneous Revenues	0	0	0	0	0	0
8	Other Adjustments	0	0	0	0	0	0
9	Net Operating Expenses	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
10	Proxy for Allocation of Capital Costs (%)		69.1%	15.5%	15.5%	0.0%	0.0%
11	Capital Costs (TY)	\$ 892,500	\$ 616,700	\$ 137,900	\$ 137,900	\$ 0	\$ 0

Table 10-6 Units of Service

Line No.	Description	Contributed	Contributed	Treated	BOD Loadings		TSS Loadings		Bills
		Units	Volume	Volume	Factor	Loading	Factor	Loading	
Units of Measure		(EDUs)	(HCF)	(HCF)	(mg/L)	(lbs)	(mg/L)	(lbs)	(bills)
1	Customers Served by District	9,456	1,307,640	468,367	250	730,600	200	584,500	113,472
2	Customers Served by Thousand Oaks	18	24,290	7,423	250	11,600	200	9,200	216
3	Total	9,474	1,331,930	475,790		742,200		593,700	113,688
4	Total Wastewater System		1,331,930	475,790		742,200		593,700	113,688
5	Total Wastewater System (less through CWD)		1,307,640	468,367		730,600		584,500	113,472

Table 10-7 Units Cost of Service

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Net Operating Expense	5,072,800	2,144,700	1,201,700	1,201,700	512,400	12,300
2	Debt Service	190,600	131,800	29,400	29,400	0	0
3	Capital Costs	892,500	616,700	137,900	137,900	0	0
4	Total Cost of Service	\$ 6,155,900	\$ 2,893,200	\$ 1,369,000	\$ 1,369,000	\$ 512,400	\$ 12,300
5	Units of Service		468,367	730,600	584,500	113,472	7,423
6	Units of Measure		HCF	lbs	lbs	bills	HCF
7	Cost per Unit (Line 4/Line 5)		\$ 6.18	\$ 1.87	\$ 2.34	\$ 4.52	\$ 1.66
8	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF

Table 10-8 Distribution of Costs to Customer Classes

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Cost per Unit		\$ 6.18	\$ 1.87	\$ 2.34	\$ 4.52	\$ 1.66
2	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF
Customers Served by District							
3	Units		468,367	730,600	584,500	113,472	0
4	Allocation of costs of service	\$ 6,143,600	2,893,200	1,369,000	1,369,000	512,400	0
Customers Served by Thousand Oaks							
5	Units		0	0	0	0	7,423
6	Allocation of costs of service	\$ 12,300	0	0	0	0	12,300
7	TOTAL COSTS OF SERVICE	\$ 6,155,900	\$ 2,893,200	\$ 1,369,000	\$ 1,369,000	\$ 512,400	\$ 12,300

Fiscal Year 2027

Table 10-9 Cost of Service Revenue from Rates

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expense	5,265,800	0	5,265,800
2	Debt Service Requirements	0	509,600	509,600
3	Transfers	134,800	1,355,000	1,489,800
4	Subtotal	\$ 5,400,600	\$ 1,864,600	\$ 7,265,200
Less Revenue Requirements Met from Other Sources				
5	Other Operating Revenue	17,000	0	17,000
6	Interest from Operations	276,100	0	276,100
7	Subtotal	\$ 293,100	\$ 0	\$ 293,100
Adjustments				
8	Adj for Annual Cash Balance	(100)	0	(100)
9	Subtotal	\$ (100)	\$ 0	\$ (100)
10	Cost of Service to be Recovered from	\$ 5,107,600	\$ 1,864,600	\$ 6,972,200

Table 10-10 Allocation of O&M Expenditures

Line No.	Description	Common to All Customers					Allocation Basis
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Operation & Maintenance							
1	Water Production	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Salaries and Benefits	30.00%	25.00%	25.00%	20.00%	0.00%	[2]
3	Salaries and Benefits - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
Contracts & Professional Services							
4	Outside Contracts	50.00%	25.00%	25.00%	0.00%	0.00%	[3]
5	Outside Contracts - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
6	Professional Services	50.00%	25.00%	25.00%	0.00%	0.00%	[4]
7	Services & Supplies	27.52%	24.30%	24.30%	23.89%	0.00%	[5]
8	Utilities	50.00%	25.00%	25.00%	0.00%	0.00%	[4]
9	Utilities - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
10	Materials & Supplies	60.00%	20.00%	20.00%	0.00%	0.00%	[6]
11	Repair Parts & Equipment Maint	60.00%	20.00%	20.00%	0.00%	0.00%	[6]
12	Transfers	100.00%	0.00%	0.00%	0.00%	0.00%	[1]

- [1] All Volume
- [2] Volume/Strength/Customer
- [3] Volume/Strength/Customer/TO
- [4] Volume/Strength
- [5] Volume/Strength/Customer (avg of all other cost items)
- [6] Volume/Strength
- [7] Thousand Oaks

Table 10-11 Allocation of \$ O&M Expenditures

Line No.	Description	Total Cost (\$)	Common to All Customers				
			Volume (\$)	BOD (\$)	TSS (\$)	Customer (\$)	T.O. (\$)
Operation & Maintenance							
1	Water Production	13,200	13,200	0	0	0	0
2	Salaries and Benefits	2,360,000	708,000	590,000	590,000	472,000	0
3	Salaries and Benefits - T.O.	800	0	0	0	0	800
Contracts & Professional Services							
4	Outside Contracts	1,482,100	741,100	370,500	370,500	0	0
5	Outside Contracts - T.O.	8,500	0	0	0	0	8,500
6	Professional Services	674,300	337,100	168,600	168,600	0	0
7	Services & Supplies	344,100	94,700	83,600	83,600	82,200	0
8	Utilities	30,200	15,000	7,600	7,600	0	0
9	Utilities - T.O.	3,300	0	0	0	0	3,300
10	Materials & Supplies	199,500	119,700	39,900	39,900	0	0
11	Repair Parts & Equipment Maint	149,800	89,800	30,000	30,000	0	0
12	Transfers	134,800	134,800	0	0	0	0
13	Total O&M Expenses	\$ 5,400,600	\$ 2,253,400	\$ 1,290,200	\$ 1,290,200	\$ 554,200	\$ 12,600
Less Other Revenue							
14	Miscellaneous Revenues	293,100	122,600	70,200	70,200	30,100	0
15	Other Adjustments	(100)	(100)	0	0	0	0
16	Net Operating Expenses	\$ 5,107,600	\$ 2,130,900	\$ 1,220,000	\$ 1,220,000	\$ 524,100	\$ 12,600

Table 10-12 Allocation of Capital Costs

Line No.	Description	Common to All Customers					Allocation Basis
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Plant Assets							
1	Collection	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Lift Station	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
3	Treatment	50.00%	25.00%	25.00%	0.00%	0.00%	[2]
4	Land	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
5	General Plant	80.00%	10.00%	10.00%	0.00%	0.00%	[2]
[1] All Volume							
[2] Volume/Strength							

Table 10-13 Allocation of \$ Capital Costs

Line No.	Description	Total Cost (\$)	Common to All Customers				
			Volume (\$)	BOD (\$)	TSS (\$)	Customer (\$)	T.O. (\$)
Plant Assets							
1	Collection	4,923,800	4,923,800	0	0	0	0
2	Lift Station	42,300	42,300	0	0	0	0
3	Treatment	8,878,700	4,439,300	2,219,700	2,219,700	0	0
4	Land	393,300	393,300	0	0	0	0
5	General Plant	362,100	289,700	36,200	36,200	0	0
6	Total Plant Assets	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
Less Other Revenue							
7	Miscellaneous Revenues	0	0	0	0	0	0
8	Other Adjustments	0	0	0	0	0	0
9	Net Operating Expenses	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
10	Proxy for Allocation of Capital Costs (%)		69.1%	15.5%	15.5%	0.0%	0.0%
11	Capital Costs (TY)	\$ 1,355,000	\$ 936,200	\$ 209,400	\$ 209,400	\$ 0	\$ 0

Table 10-14 Units of Service

Line No.	Description	Contributed	Contributed	Treated	BOD Loadings		TSS Loadings		Bills
		Units	Volume	Volume	Factor	Loading	Factor	Loading	
Units of Measure		(EDUs)	(HCF)	(HCF)	(mg/L)	(lbs)	(mg/L)	(lbs)	(bills)
1	Customers Served by District	9,649	1,350,982	490,039	250	764,400	200	611,500	115,788
2	Customers Served by Thousand Oaks	18	24,290	7,423	250	11,600	200	9,200	216
3	Total	9,667	1,375,272	497,461		776,000		620,700	116,004
4	Total Wastewater System		1,375,272	497,461		776,000		620,700	116,004
5	Total Wastewater System (less through CWD)		1,350,982	490,039		764,400		611,500	115,788

Table 10-15 Units Cost of Service

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Net Operating Expense	5,107,600	2,130,900	1,220,000	1,220,000	524,100	12,600
2	Debt Service	509,600	352,200	78,700	78,700	0	0
3	Capital Costs	1,355,000	936,200	209,400	209,400	0	0
4	Total Cost of Service	\$ 6,972,200	\$ 3,419,300	\$ 1,508,100	\$ 1,508,100	\$ 524,100	\$ 12,600
5	Units of Service		490,039	764,400	611,500	115,788	7,423
6	Units of Measure		HCF	lbs	lbs	bills	HCF
7	Cost per Unit (Line 4/Line 5)		\$ 6.98	\$ 1.97	\$ 2.47	\$ 4.53	\$ 1.70
8	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF

Table 10-16 Distribution of Costs to Customer Classes

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Cost per Unit		\$ 6.98	\$ 1.97	\$ 2.47	\$ 4.53	\$ 1.70
2	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF
Customers Served by District							
3	Units		490,039	764,400	611,500	115,788	0
4	Allocation of costs of service	\$ 6,959,600	3,419,300	1,508,100	1,508,100	524,100	0
Customers Served by Thousand Oaks							
5	Units		0	0	0	0	7,423
6	Allocation of costs of service	\$ 12,600	0	0	0	0	12,600
7	TOTAL COSTS OF SERVICE	\$ 6,972,200	\$ 3,419,300	\$ 1,508,100	\$ 1,508,100	\$ 524,100	\$ 12,600

Fiscal Year 2028

Table 10-17 Cost of Service Revenue from Rates

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expense	5,418,000	0	5,418,000
2	Debt Service Requirements	0	742,700	742,700
3	Transfers	135,400	1,985,700	2,121,100
4	Subtotal	\$ 5,553,400	\$ 2,728,400	\$ 8,281,800
Less Revenue Requirements Met from Other Sources				
5	Other Operating Revenue	17,000	0	17,000
6	Interest from Operations	371,200	0	371,200
7	Subtotal	\$ 388,200	\$ 0	\$ 388,200
Adjustments				
8	Adj for Annual Cash Balance	(100)	0	(100)
9	Subtotal	\$ (100)	\$ 0	\$ (100)
10	Cost of Service to be Recovered from	\$ 5,165,300	\$ 2,728,400	\$ 7,893,700

Table 10-18 Allocation of O&M Expenditures

Line No.	Description	Common to All Customers					Allocation Basis
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Operation & Maintenance							
1	Water Production	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Salaries and Benefits	30.00%	25.00%	25.00%	20.00%	0.00%	[2]
3	Salaries and Benefits - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
Contracts & Professional Services							
4	Outside Contracts	50.00%	25.00%	25.00%	0.00%	0.00%	[3]
5	Outside Contracts - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
6	Professional Services	50.00%	25.00%	25.00%	0.00%	0.00%	[4]
7	Services & Supplies	27.58%	24.27%	24.27%	23.88%	0.00%	[5]
8	Utilities	50.00%	25.00%	25.00%	0.00%	0.00%	[4]
9	Utilities - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
10	Materials & Supplies	60.00%	20.00%	20.00%	0.00%	0.00%	[6]
11	Repair Parts & Equipment Maint	60.00%	20.00%	20.00%	0.00%	0.00%	[6]
12	Transfers	100.00%	0.00%	0.00%	0.00%	0.00%	[1]

- [1] All Volume
- [2] Volume/Strength/Customer
- [3] Volume/Strength/Customer/TO
- [4] Volume/Strength
- [5] Volume/Strength/Customer (avg of all other cost items)
- [6] Volume/Strength
- [7] Thousand Oaks

Table 10-19 Allocation of \$ O&M Expenditures

Line No.	Description	Total Cost (\$)	Common to All Customers				
			Volume (\$)	BOD (\$)	TSS (\$)	Customer (\$)	T.O. (\$)
Operation & Maintenance							
1	Water Production	13,200	13,200	0	0	0	0
2	Salaries and Benefits	2,448,700	734,600	612,200	612,200	489,700	0
3	Salaries and Benefits - T.O.	800	0	0	0	0	800
Contracts & Professional Services							
4	Outside Contracts	1,511,700	755,900	377,900	377,900	0	0
5	Outside Contracts - T.O.	8,700	0	0	0	0	8,700
6	Professional Services	687,800	343,800	172,000	172,000	0	0
7	Services & Supplies	354,300	97,700	86,000	86,000	84,600	0
8	Utilities	31,100	15,500	7,800	7,800	0	0
9	Utilities - T.O.	3,400	0	0	0	0	3,400
10	Materials & Supplies	205,500	123,300	41,100	41,100	0	0
11	Repair Parts & Equipment Maint	152,800	91,600	30,600	30,600	0	0
12	Transfers	135,400	135,400	0	0	0	0
13	Total O&M Expenses	\$ 5,553,400	\$ 2,311,000	\$ 1,327,600	\$ 1,327,600	\$ 574,300	\$ 12,900
Less Other Revenue							
14	Miscellaneous Revenues	388,200	162,000	93,000	93,000	40,200	0
15	Other Adjustments	(100)	(100)	0	0	0	0
16	Net Operating Expenses	\$ 5,165,300	\$ 2,149,100	\$ 1,234,600	\$ 1,234,600	\$ 534,100	\$ 12,900

Table 10-20 Allocation of Capital Costs

Line No.	Description	Common to All Customers					Allocation Basis
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Plant Assets							
1	Collection	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Lift Station	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
3	Treatment	50.00%	25.00%	25.00%	0.00%	0.00%	[2]
4	Land	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
5	General Plant	80.00%	10.00%	10.00%	0.00%	0.00%	[2]
[1] All Volume							
[2] Volume/Strength							

Table 10-21 Allocation of \$ Capital Costs

Line No.	Description	Total Cost (\$)	Common to All Customers				
			Volume (\$)	BOD (\$)	TSS (\$)	Customer (\$)	T.O. (\$)
Plant Assets							
1	Collection	4,923,800	4,923,800	0	0	0	0
2	Lift Station	42,300	42,300	0	0	0	0
3	Treatment	8,878,700	4,439,300	2,219,700	2,219,700	0	0
4	Land	393,300	393,300	0	0	0	0
5	General Plant	362,100	289,700	36,200	36,200	0	0
6	Total Plant Assets	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
Less Other Revenue							
7	Miscellaneous Revenues	0	0	0	0	0	0
8	Other Adjustments	0	0	0	0	0	0
9	Net Operating Expenses	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
10	Proxy for Allocation of Capital Costs (%)		69.1%	15.5%	15.5%	0.0%	0.0%
11	Capital Costs (TY)	\$ 1,985,700	\$ 1,372,100	\$ 306,800	\$ 306,800	\$ 0	\$ 0

Table 10-22 Units of Service

Line No.	Description	Contributed	Contributed	Treated	BOD Loadings		TSS Loadings		Bills
		Units	Volume	Volume	Factor	Loading	Factor	Loading	
Units of Measure		(EDUs)	(HCF)	(HCF)	(mg/L)	(lbs)	(mg/L)	(lbs)	(bills)
1	Customers Served by District	9,842	1,394,324	511,710	250	798,200	200	638,600	118,104
2	Customers Served by Thousand Oaks	18	24,290	7,423	250	11,600	200	9,200	216
3	Total	9,860	1,418,614	519,132		809,800		647,800	118,320
4	Total Wastewater System		1,418,614	519,132		809,800		647,800	118,320
5	Total Wastewater System (less through CWD)		1,394,324	511,710		798,200		638,600	118,104

Table 10-23 Units Cost of Service

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Net Operating Expense	5,165,300	2,149,100	1,234,600	1,234,600	534,100	12,900
2	Debt Service	742,700	513,100	114,800	114,800	0	0
3	Capital Costs	1,985,700	1,372,100	306,800	306,800	0	0
4	Total Cost of Service	\$ 7,893,700	\$ 4,034,300	\$ 1,656,200	\$ 1,656,200	\$ 534,100	\$ 12,900
5	Units of Service		511,710	798,200	638,600	118,104	7,423
6	Units of Measure		HCF	lbs	lbs	bills	HCF
7	Cost per Unit (Line 4/Line 5)		\$ 7.88	\$ 2.07	\$ 2.59	\$ 4.52	\$ 1.74
8	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF

Table 10-24 Distribution of Costs to Customer Classes

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Cost per Unit		\$ 7.88	\$ 2.07	\$ 2.59	\$ 4.52	\$ 1.74
2	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF
Customers Served by District							
3	Units		511,710	798,200	638,600	118,104	0
4	Allocation of costs of service	\$ 7,880,800	4,034,300	1,656,200	1,656,200	534,100	0
Customers Served by Thousand Oaks							
5	Units		0	0	0	0	7,423
6	Allocation of costs of service	\$ 12,900	0	0	0	0	12,900
7	TOTAL COSTS OF SERVICE	\$ 7,893,700	\$ 4,034,300	\$ 1,656,200	\$ 1,656,200	\$ 534,100	\$ 12,900

Fiscal Year 2029

Table 10-25 Cost of Service Revenue from Rates

Line No.	Description	Operating Expense (\$)	Capital Cost (\$)	Total Cost (\$)
Revenue Requirements				
1	O&M Expense	5,575,100	0	5,575,100
2	Debt Service Requirements	0	738,700	738,700
3	Transfers	136,200	2,629,300	2,765,500
4	Subtotal	\$ 5,711,300	\$ 3,368,000	\$ 9,079,300
Less Revenue Requirements Met from Other Sources				
5	Other Operating Revenue	17,000	0	17,000
6	Interest from Operations	300,400	0	300,400
7	Subtotal	\$ 317,400	\$ 0	\$ 317,400
Adjustments				
8	Adj for Annual Cash Balance	(100)	0	(100)
9	Subtotal	\$ (100)	\$ 0	\$ (100)
10	Cost of Service to be Recovered from	\$ 5,394,000	\$ 3,368,000	\$ 8,762,000

Table 10-26 Allocation of O&M Expenditures

Line No.	Description	Common to All Customers					Allocation Basis
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Operation & Maintenance							
1	Water Production	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Salaries and Benefits	30.00%	25.00%	25.00%	20.00%	0.00%	[2]
3	Salaries and Benefits - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
Contracts & Professional Services							
4	Outside Contracts	50.00%	25.00%	25.00%	0.00%	0.00%	[3]
5	Outside Contracts - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
6	Professional Services	50.00%	25.00%	25.00%	0.00%	0.00%	[4]
7	Services & Supplies	27.55%	24.29%	24.29%	23.88%	0.00%	[5]
8	Utilities	50.00%	25.00%	25.00%	0.00%	0.00%	[4]
9	Utilities - T.O.	0.00%	0.00%	0.00%	0.00%	100.00%	[7]
10	Materials & Supplies	60.00%	20.00%	20.00%	0.00%	0.00%	[6]
11	Repair Parts & Equipment Maint	60.00%	20.00%	20.00%	0.00%	0.00%	[6]
12	Transfers	100.00%	0.00%	0.00%	0.00%	0.00%	[1]

- [1] All Volume
- [2] Volume/Strength/Customer
- [3] Volume/Strength/Customer/TO
- [4] Volume/Strength
- [5] Volume/Strength/Customer (avg of all other cost items)
- [6] Volume/Strength
- [7] Thousand Oaks

Table 10-27 Allocation of \$ O&M Expenditures

Line No.	Description	Total Cost (\$)	Common to All Customers				
			Volume (\$)	BOD (\$)	TSS (\$)	Customer (\$)	T.O. (\$)
Operation & Maintenance							
1	Water Production	13,200	13,200	0	0	0	0
2	Salaries and Benefits	2,540,700	762,200	635,200	635,200	508,100	0
3	Salaries and Benefits - T.O.	800	0	0	0	0	800
Contracts & Professional Services							
4	Outside Contracts	1,541,900	770,900	385,500	385,500	0	0
5	Outside Contracts - T.O.	9,000	0	0	0	0	9,000
6	Professional Services	701,600	350,800	175,400	175,400	0	0
7	Services & Supplies	364,800	100,500	88,600	88,600	87,100	0
8	Utilities	32,000	16,000	8,000	8,000	0	0
9	Utilities - T.O.	3,500	0	0	0	0	3,500
10	Materials & Supplies	211,700	127,100	42,300	42,300	0	0
11	Repair Parts & Equipment Maint	155,900	93,500	31,200	31,200	0	0
12	Transfers	136,200	136,200	0	0	0	0
13	Total O&M Expenses	\$ 5,711,300	\$ 2,370,400	\$ 1,366,200	\$ 1,366,200	\$ 595,200	\$ 13,300
Less Other Revenue							
14	Miscellaneous Revenues	317,400	132,000	76,100	76,100	33,200	0
15	Other Adjustments	(100)	(100)	0	0	0	0
16	Net Operating Expenses	\$ 5,394,000	\$ 2,238,500	\$ 1,290,100	\$ 1,290,100	\$ 562,000	\$ 13,300

Table 10-28 Allocation of Capital Costs

Line No.	Description	Common to All Customers					Allocation Basis
		Volume (%)	BOD (%)	TSS (%)	Customer (%)	T.O. (%)	
Plant Assets							
1	Collection	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
2	Lift Station	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
3	Treatment	50.00%	25.00%	25.00%	0.00%	0.00%	[2]
4	Land	100.00%	0.00%	0.00%	0.00%	0.00%	[1]
5	General Plant	80.00%	10.00%	10.00%	0.00%	0.00%	[2]
[1] All Volume							
[2] Volume/Strength							

Table 10-29 Allocation of \$ Capital Costs

Line No.	Description	Total Cost (\$)	Common to All Customers				
			Volume (\$)	BOD (\$)	TSS (\$)	Customer (\$)	T.O. (\$)
Plant Assets							
1	Collection	4,923,800	4,923,800	0	0	0	0
2	Lift Station	42,300	42,300	0	0	0	0
3	Treatment	8,878,700	4,439,300	2,219,700	2,219,700	0	0
4	Land	393,300	393,300	0	0	0	0
5	General Plant	362,100	289,700	36,200	36,200	0	0
6	Total Plant Assets	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
Less Other Revenue							
7	Miscellaneous Revenues	0	0	0	0	0	0
8	Other Adjustments	0	0	0	0	0	0
9	Net Operating Expenses	\$ 14,600,200	\$ 10,088,400	\$ 2,255,900	\$ 2,255,900	\$ 0	\$ 0
10	Proxy for Allocation of Capital Costs (%)		69.1%	15.5%	15.5%	0.0%	0.0%
11	Capital Costs (TY)	\$ 2,629,300	\$ 1,816,700	\$ 406,300	\$ 406,300	\$ 0	\$ 0

Table 10-30 Units of Service

Line No.	Description	Contributed	Contributed	Treated	BOD Loadings		TSS Loadings		Bills
		Units	Volume	Volume	Factor	Loading	Factor	Loading	
Units of Measure		(EDUs)	(HCF)	(HCF)	(mg/L)	(lbs)	(mg/L)	(lbs)	(bills)
1	Customers Served by District	9,842	1,394,324	511,709	250	798,200	200	638,600	118,104
2	Customers Served by Thousand Oaks	18	24,290	7,423	250	11,600	200	9,200	216
3	Total	9,860	1,418,614	519,132		809,800		647,800	118,320
4	Total Wastewater System		1,418,614	519,132		809,800		647,800	118,320
5	Total Wastewater System (less through CWD)		1,394,324	511,709		798,200		638,600	118,104

Table 10-31 Units Cost of Service

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Net Operating Expense	5,394,000	2,238,500	1,290,100	1,290,100	562,000	13,300
2	Debt Service	738,700	510,500	114,100	114,100	0	0
3	Capital Costs	2,629,300	1,816,700	406,300	406,300	0	0
4	Total Cost of Service	\$ 8,762,000	\$ 4,565,700	\$ 1,810,500	\$ 1,810,500	\$ 562,000	\$ 13,300
5	Units of Service		511,709	798,200	638,600	118,104	7,423
6	Units of Measure		HCF	lbs	lbs	bills	HCF
7	Cost per Unit (Line 4/Line 5)		\$ 8.92	\$ 2.27	\$ 2.84	\$ 4.76	\$ 1.79
8	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF

Table 10-32 Distribution of Costs to Customer Classes

Line No.	Description	Total Cost	Common to All Customers				
			Volume	BOD	TSS	Customer	T.O.
1	Cost per Unit		\$ 8.92	\$ 2.27	\$ 2.84	\$ 4.76	\$ 1.79
2	Units of Measure		per HCF	per lbs	per lbs	per bill	per HCF
Customers Served by District							
3	Units		511,709	798,200	638,600	118,104	0
4	Allocation of costs of service	\$ 8,748,700	4,565,700	1,810,500	1,810,500	562,000	0
Customers Served by Thousand Oaks							
5	Units		0	0	0	0	7,423
6	Allocation of costs of service	\$ 13,300	0	0	0	0	13,300
7	TOTAL COSTS OF SERVICE	\$ 8,762,000	\$ 4,565,700	\$ 1,810,500	\$ 1,810,500	\$ 562,000	\$ 13,300

Board Memorandum

April 11, 2024

To: Board of Directors
From: Norman Huff, General Manager
Subject: **Benefits Ad-hoc Committee Report**

Objective: Receive a report from the Benefits Ad-hoc Committee and provide direction to Staff on the next steps.

Action Required: No action necessary; for discussion only.

Discussion: At the October 12, 2023, Board Meeting Director Brown requested a CalPERS update regarding performance, cost of buyout, and the expense of a replacement program. The Board created an Ad-hoc Committee comprised of President West and Director Foreman to work with Staff to determine if there was a retirement benefit equal to, or better than, CalPERS that would offer more choices to employees so that they can maximize their benefits based on their personal situation while providing greater fiscal stability to the District.

Initial steps that have been taken include:

- Communications with employees – an Employee Advisory Group was formed.
- Exploration of firms who provide this type of benefit analysis.
- Engaged SageView to provide initial analysis and provided them with employee census information to perform employee-specific “gap” analysis.
- On March 12, 2024, a Board Benefits Ad-hoc Committee Meeting was held with Staff and members of the Employee Advisory Group.
- Upon Ad-hoc direction, Staff requested the “buyout” amount from CalPERS so the District could use that amount to evaluate the feasibility and potential costs to the District for an alternative plan.
- On March 21, 2024, Staff received a response from CalPERS detailing the required process to receive the preliminary “buy-out” amount.

Attachment:

CalPERS letter of instruction to the District on steps to take to receive a preliminary “buy-out” amount.



Sandra P. Liamas
Senior Accountant
Camrosa Water District
7385 Santa Rosa Road
Camarillo, CA 93012-9225

CalPERS ID 7880235845

March 21, 2024

Dear Sandra P. Liamas,

This is in response to your recent inquiry about termination of your agency's contract with the System.

Please review the enclosed Contract Termination Guidelines, form (CON-34), carefully. This is information about the termination process, the financial obligations of the agency and the potential impact of a contract termination on the agency employees' retirement benefits.

The enclosed Resolution of Intention is for adoption by the governing body declaring your agency's intent to terminate the contract. To initiate the termination process, return an original or certified copy to this office. The contract termination may not be effective earlier than 90 days and not more than 1 year following the adoption of the initial Resolution of Intention to terminate.

CalPERS is committed to assisting our members and employers in all matters related to their retirement within the scope of the statutory authority available to us. If you have any questions, please visit our website www.calpers.ca.gov or call our Customer Contact Center at 888 CalPERS (or 888-225-7737).

Sincerely,

A handwritten signature in black ink that reads "Roselee Camacho".

Roselee Camacho
Pension Contract Analyst
Financial Office | Pension Contracts and Prefunding Programs Division

Enclosures

**RESOLUTION OF INTENTION
TO TERMINATE THE CONTRACT
BETWEEN THE
BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
AND THE
BOARD OF DIRECTORS
CAMROSA WATER DISTRICT**

WHEREAS, the Board of Directors of the Camrosa Water District entered into a contract with the Board of Administration, Public Employees' Retirement System pursuant to Government Code Section 20460, effective July 1, 1967, for participation of said agency in the Retirement System; and

WHEREAS, Section 20570 provides that the governing body may terminate the contract between the Board of Administration of the Public Employees' Retirement System and the governing body of the contracting agency by the adoption of a resolution giving notice of intention to terminate, and, not less than 90 days and not more than 1 year later, the adoption by affirmative vote of two-thirds of the members of the governing body of a resolution terminating the contract;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Camrosa Water District hereby finds that it is in the best interests of the agency to terminate the contract entered into with the Board of Administration, Public Employees' Retirement System; and

BE IT FURTHER RESOLVED, that the governing body of the above agency does hereby give notice to the Board of Administration, Public Employees' Retirement System, pursuant to Section 20570, of the intention to terminate said contract.

By: _____
Presiding Officer

Title

Date adopted and approved



California Public Employees' Retirement System
Financial Office | Pension Contracts and Prefunding Programs Division
P.O. Box 942703, Sacramento, CA 94229-2703
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

PENSION CONTRACT TERMINATION GUIDELINES—AGENCY IMPACT

California Government Code Sections 20570 through 20583 pertain to the termination of a Public Agency's contract with CalPERS. The following information is provided for careful consideration as to the potential impact on the employees and the financial obligation of the agency.

Agency Information

A contracting agency may terminate the contract with CalPERS if the contract has been in effect at least **five years**. A resolution giving notice of intention to terminate must be adopted by affirmative vote of two-thirds of the members of the governing body. The termination may be effective not less than 90 days and not more than 1 year following the adoption of the resolution of intention by adoption of a final resolution or ordinance terminating the contract. If the original contract was approved by an ordinance adopted by a majority vote of the electorate, a majority vote of the electorate is also required for termination. The contract termination mandatorily applies to all groups covered in the contract.

Upon receipt of the Resolution of Intention to terminate, the agency will be requested to review the data on active and inactive members, retirees, beneficiaries of members (name, social security number, birth date, sex, service credit, current salary) and to list any recent hires, retirements, deaths, or separations. CalPERS will perform a preliminary valuation based on all current members leaving their contributions on deposit. The final valuation will be based on data validated by the agency and performed three to six months after the effective date of the contract termination. The terminating agency is responsible for sufficient funding to continue paying the retirement and death benefits being paid. Retirees and beneficiaries receiving CalPERS benefits monthly must remain with the System. Based on the actuarial valuation, sufficient funding for future benefits payable to members or beneficiaries of members electing to have their funds remain on deposit with the System, is also the responsibility of the agency.

A comparison is made of funds needed to pay the member benefits and the agency's funds on deposit. Any excess funds as of the termination effective date are refunded to the agency. In the event of a shortage of funds, the agency is required to pay the deficit upon contract termination. Failure to fund the deficit may result in proportionately reduced benefits for all members and/or a lien being placed on the assets of the terminating agency.

If an agency is currently participating in CalPERS health benefits program, eligibility for participation under the Public Employees' Medical & Hospital Care Act terminates when an agency terminates their CalPERS contract. A contracting agency can elect to continue participation in the CalPERS health benefits program as a "special district". To be eligible for continued participation the agency must continue to meet the definition of a public agency and must file a new resolution adopted by the agency's governing body.

An agency that terminates their contract may again contract with CalPERS. The contract, however, may not be effective earlier than three years after the termination effective date.



California Public Employees' Retirement System
Financial Office | Pension Contracts and Prefunding Programs Division
P.O. Box 942703, Sacramento, CA 94229-2703
888 CalPERS (or 888 225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

PENSION CONTRACT TERMINATION GUIDELINES—MEMBER IMPACT

Withdrawal of Contributions

Members not employed by a CalPERS employer may elect to withdraw their member contributions (including interest) or leave them on deposit with the System, regardless of the amount of service credit.

Members electing to withdraw their contributions will not be entitled to any future benefits based on their employment with the terminated agency. They may not redeposit the contributions for service credit regardless of any future employment with a CalPERS agency, unless the terminated agency again contracts with CalPERS.

Contributions on Deposit

Members who leave their funds on deposit and meet the requirements that apply to other members, may retire for service or disability. The disability must occur prior to contract termination and the application must be received by the System within four months of the contract termination effective date. The minimum service requirement does not apply.

Benefits are frozen and calculations are based on the benefit level in effect on the date of contract termination. However, the agency may enter into an agreement to ensure the final compensation used in the calculation of benefits is based on a higher payrate if the member later works for another CalPERS employer or reciprocal system.

The annual cost of living increase factor is frozen at the percentage applicable on the date of contract termination. Retirees will not be entitled to any one-time allowance increases provided by legislation affecting public agencies, or legislation allowing such increases as optional benefits for public agencies.

Credit for unused sick leave (if offered by the terminating agency) will only be used in calculating the retirement allowance if the retirement becomes effective no later than four months after the contract termination date.

The beneficiary of a member who leaves funds on deposit and dies after the contract termination effective date, and prior to retirement, will not be entitled to elect a monthly allowance, but will receive a refund of the contributions and interest on deposit.

The 1957 Survivor Benefit is not payable unless the member is employed by a CalPERS agency at the time of death.

Unless the member is employed by a CalPERS agency that provides this benefit at the time of death, the 1959 Survivor Benefit is not payable.

Read File

The following material is provided to members of the Board for information only and is not formally a part of the published agenda.

- A. Vendor Purchase History
- B. Cash Balances (Feb. 2024)
- C. 2024 Board Calendar

Vendor Purchase From History Report

Camrosa Water District, CA

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
ASRVBGSA - Arroyo Santa Rosa Valley Basin GSA									
Paid To Same Vendor									
ASRVBGSA - Arroyo Santa Ros	14	03/28/2024	FY23-24 Contribution to Arroyo	80000	0	0	0	80000	80000
Total Paid To Same Vendor:				80000	0	0	0	80000	80000
Total *ASRVBGSA* - Arroyo Santa Rosa Valley Basin GSA:				80000	0	0	0	80000	80000

12001 - 120WATER AUDIT, INC.

Paid To Same Vendor									
12001 - 120WATER AUDIT, INC.	4517	02/01/2024	120Water 12mo Software Sub	8980	0	0	0	8980	8980
Total Paid To Same Vendor:				8980	0	0	0	8980	8980
Total 12001 - 120WATER AUDIT, INC.:				8980	0	0	0	8980	8980

ACL01 - ACLARA TECHNOLOGIES

Paid To Same Vendor									
ACL01 - ACLARA TECHNOLOGIES	23105152-RI	01/03/2024	Aclara STAR support maint - a	21036	0	0	0	21036	21036
ACL01 - ACLARA TECHNOLOGIES	24000794-RI	02/28/2024	Aclara Programming Puck	1617	0	117.23	0	1734.23	1734.23
ACL01 - ACLARA TECHNOLOGIES	24001269	03/27/2024	SERIES 3451 MTUS	468000	0	33930	0	501930	501930
Total Paid To Same Vendor:				490653	0	34047.23	0	524700.23	524700.23
Total ACL01 - ACLARA TECHNOLOGIES:				490653	0	34047.23	0	524700.23	524700.23

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
ACQ01 - ACQUA CLEAR, INC.									
Paid To Same Vendor									
ACQ01 - ACQUA CLEAR, INC.	2424-Maintenance	02/06/2024	2024 Maintenance Fee-Custor	145	0	0	0	145	145
Total Paid To Same Vendor:				145	0	0	0	145	145
Total ACQ01 - ACQUA CLEAR, INC.:				145	0	0	0	145	145
ACW02 - ACWA JOINT POWERS INS									
Paid To Same Vendor									
ACW02 - ACWA JOINT POWERS	4thQTR 2023	01/08/2024	Worker's Compensation Prem	12054.36	0	0	0	12054.36	12054.36
Total Paid To Same Vendor:				12054.36	0	0	0	12054.36	12054.36
Total ACW02 - ACWA JOINT POWERS INS:				12054.36	0	0	0	12054.36	12054.36
ADV01 - ADVANCE UTILITY SYSTEMS									
Paid To Same Vendor									
ADV01 - ADVANCE UTILITY SYSTI	ADVMN0000200	01/31/2024	CIS Maintenance	50730.71	0	0	0	50730.71	50730.71
ADV01 - ADVANCE UTILITY SYSTI	ADVXT0000183	03/22/2024	CIS upgrade	10100	0	0	0	10100	10100
Total Paid To Same Vendor:				60830.71	0	0	0	60830.71	60830.71
Total ADV01 - ADVANCE UTILITY SYSTEMS:				60830.71	0	0	0	60830.71	60830.71
AGR00 - AG RX INC.									
Paid To Same Vendor									
AGR00 - AG RX INC.	102676	01/17/2024	Weed Abatement	1860.99	0	0	0	1860.99	1860.99
AGR00 - AG RX INC.	102954	03/27/2024	Weed abatement	3050.81	0	0	0	3050.81	3050.81
AGR00 - AG RX INC.	102980	03/29/2024	Outside Contracts - Weed Aba	567.33	0	0	0	567.33	567.33
Total Paid To Same Vendor:				5479.13	0	0	0	5479.13	5479.13
Total AGR00 - AG RX INC.:				5479.13	0	0	0	5479.13	5479.13
AIR05 - AIRGAS USA, LLC.									
Paid To Same Vendor									
AIR05 - AIRGAS USA, LLC.	5505031908	01/03/2024	Materials & Supplies - CO2 We	34.9	0	0	0	34.9	34.9
AIR05 - AIRGAS USA, LLC.	9145493016	01/03/2024	Materials & Suppries- CO2 Tan	50	0	0	0	50	50
AIR05 - AIRGAS USA, LLC.	5505746554	02/09/2024	CO2 Tank Rental	34.9	0	0	0	34.9	34.9
AIR05 - AIRGAS USA, LLC.	9146475921	02/09/2024	CO2 Tank Rental	50	0	0	0	50	50
AIR05 - AIRGAS USA, LLC.	5506466634	03/12/2024	CO2 Tank Rental	33.3	0	0	0	33.3	33.3
AIR05 - AIRGAS USA, LLC.	9147456503	03/12/2024	CO2 Tank Rental	50	0	0	0	50	50
AIR05 - AIRGAS USA, LLC.	9148168281	03/27/2024	Materials & Supplies - CO2 for	5292.87	0	0	0	5292.87	5292.87
Total Paid To Same Vendor:				5545.97	0	0	0	5545.97	5545.97
Total AIR05 - AIRGAS USA, LLC.:				5545.97	0	0	0	5545.97	5545.97

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
ALL11 - ALL PEST AND REPAIR, INC.									
Paid To Same Vendor									
ALL11 - ALL PEST AND REPAIR, IN	0027350	02/09/2024	Pest Control-VTA1-1900	700	0	0	0	700	700
ALL11 - ALL PEST AND REPAIR, IN	0027380	02/09/2024	Pest Control-VTA1-7385	550	0	0	0	550	550
ALL11 - ALL PEST AND REPAIR, IN	0027426	03/12/2024	Pest Control-VTA1-1900	700	0	0	0	700	700
ALL11 - ALL PEST AND REPAIR, IN	0027451	03/12/2024	Pest Control-VTA1-7385	550	0	0	0	550	550
ALL11 - ALL PEST AND REPAIR, IN	0027505	03/22/2024	Pest Control- VTA1-1900	700	0	0	0	700	700
ALL11 - ALL PEST AND REPAIR, IN	0027535	03/22/2024	Pest Control- VTA1-7385	550	0	0	0	550	550
Total Paid To Same Vendor:				3750	0	0	0	3750	3750
Total ALL11 - ALL PEST AND REPAIR, INC.:				3750	0	0	0	3750	3750
ALL14 - ALLCONNECTED INC									
Paid To Same Vendor									
ALL14 - ALLCONNECTED INC	107938	01/16/2024	All Connected Smart Connect	13524.25	0	0	0	13524.25	13524.25
ALL14 - ALLCONNECTED INC	107944	01/17/2024	CISv5 - Monthly Cloud Hosting	2167.44	0	0	0	2167.44	2167.44
ALL14 - ALLCONNECTED INC	108016	01/31/2024	All Connected Smart Connect	13524.25	0	0	0	13524.25	13524.25
ALL14 - ALLCONNECTED INC	108017	01/31/2024	CISv5 - Monthly Cloud Hosting	2167.44	0	0	0	2167.44	2167.44
ALL14 - ALLCONNECTED INC	43731	02/13/2024	All Connected Smart Connect	3723.25	0	0	0	3723.25	3723.25
ALL14 - ALLCONNECTED INC	108116	03/13/2024	All Connected Smart Connect	13524.25	0	0	0	13524.25	13524.25
ALL14 - ALLCONNECTED INC	43756	03/13/2024	All Connected Smart Connect	4893.75	0	0	0	4893.75	4893.75
ALL14 - ALLCONNECTED INC	108093	03/19/2024	CISv5 - Monthly Cloud Hosting	2167.8	0	0	0	2167.8	2167.8
Total Paid To Same Vendor:				55692.43	0	0	0	55692.43	55692.43
Total ALL14 - ALLCONNECTED INC:				55692.43	0	0	0	55692.43	55692.43
AQU06 - BCDI AV Acquisition, Inc.									
Paid To Same Vendor									
AQU06 - BCDI AV Acquisition, Inc	PS-INV103873	01/17/2024	Additional Sales Tax	10461.68	0	0	0	10461.68	10461.68
AQU06 - BCDI AV Acquisition, Inc	PS-INV103873	01/17/2024	GAC media	180237.32	0	0	0	180237.32	180237.32
Total Paid To Same Vendor:				190699	0	0	0	190699	190699
Total AQU06 - BCDI AV Acquisition, Inc.:				190699	0	0	0	190699	190699
ASC01 - ACWA/JPIA									
Paid To Same Vendor									
ASC01 - ACWA/JPIA	INV0014118	01/01/2024	Medical-PPO	1834.54	0	0	0	1834.54	1834.54
ASC01 - ACWA/JPIA	12-23 PR ME	01/03/2024	Premium Adjustments STA02,	741.65	0	0	0	741.65	741.65
ASC01 - ACWA/JPIA	1-24 ME	02/01/2024	COBRA, STA02 & VID01 premi	2492.47	0	0	0	2492.47	2492.47
ASC01 - ACWA/JPIA	INV0014284	02/01/2024	Dental Insurance	2272.45	0	0	0	2272.45	2272.45
ASC01 - ACWA/JPIA	INV0014291	02/01/2024	Medical-HMO	20573.99	0	0	0	20573.99	20573.99
ASC01 - ACWA/JPIA	INV0014292	02/01/2024	Medical-PPO	620.28	0	0	0	620.28	620.28
ASC01 - ACWA/JPIA	INV0014293	02/01/2024	Medical-PPO	24733.96	0	0	0	24733.96	24733.96
ASC01 - ACWA/JPIA	INV0014303	02/01/2024	Vision	447.46	0	0	0	447.46	447.46
ASC01 - ACWA/JPIA	INV0014308	02/01/2024	Dental Insurance	312.16	0	0	0	312.16	312.16

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
ASC01 - ACWA/JPIA	INV0014309	02/01/2024	Medical-PPO	5606.87	0	0	0	5606.87	5606.87
ASC01 - ACWA/JPIA	INV0014310	02/01/2024	Vision	86.05	0	0	0	86.05	86.05
ASC01 - ACWA/JPIA	2-24 PR ME	03/01/2024	Director West Health Insuranc	1550.72	0	0	0	1550.72	1550.72
ASC01 - ACWA/JPIA	INV0014382	03/01/2024	Dental Insurance	2272.45	0	0	0	2272.45	2272.45
ASC01 - ACWA/JPIA	INV0014389	03/01/2024	Medical-HMO	20573.99	0	0	0	20573.99	20573.99
ASC01 - ACWA/JPIA	INV0014390	03/01/2024	Medical-PPO	620.28	0	0	0	620.28	620.28
ASC01 - ACWA/JPIA	INV0014391	03/01/2024	Medical-PPO	24733.96	0	0	0	24733.96	24733.96
ASC01 - ACWA/JPIA	INV0014401	03/01/2024	Vision	447.46	0	0	0	447.46	447.46
ASC01 - ACWA/JPIA	INV0014406	03/01/2024	Dental Insurance	312.16	0	0	0	312.16	312.16
ASC01 - ACWA/JPIA	INV0014407	03/01/2024	Medical-PPO	5606.87	0	0	0	5606.87	5606.87
ASC01 - ACWA/JPIA	INV0014408	03/01/2024	Vision	86.05	0	0	0	86.05	86.05
Total Paid To Same Vendor:				115925.82	0	0	0	115925.82	115925.82
Total ASC01 - ACWA/JPIA:				115925.82	0	0	0	115925.82	115925.82

AVE01 - WILLIAM AVERY & ASSOCIATES, INC

Paid To Same Vendor

AVE01 - WILLIAM AVERY & ASSC	3605	01/03/2024	Recruitment Services for the p	5500	0	0	0	5500	5500
AVE01 - WILLIAM AVERY & ASSC	3606	01/03/2024	Recruitment Services for the p	2375.52	0	0	0	2375.52	2375.52
Total Paid To Same Vendor:				7875.52	0	0	0	7875.52	7875.52
Total AVE01 - WILLIAM AVERY & ASSOCIATES, INC:				7875.52	0	0	0	7875.52	7875.52

BAD02 - BADGER METER INC

Paid To Same Vendor

BAD02 - BADGER METER INC	1627124	01/17/2024	Meter Purchase 5/8 3/4	13457.75	0	0	0	13457.75	13457.75
BAD02 - BADGER METER INC	1638797	02/28/2024	Meter Purchase 3/4"	20734.64	0	0	0	20734.64	20734.64
BAD02 - BADGER METER INC	1643959	03/27/2024	MTU Project Meter Order Bad	28120.95	0	0	0	28120.95	28120.95
BAD02 - BADGER METER INC	1646122	03/29/2024	MTU Project Meter Order Bad	37888.86	0	0	0	37888.86	37888.86
Total Paid To Same Vendor:				100202.2	0	0	0	100202.2	100202.2
Total BAD02 - BADGER METER INC:				100202.2	0	0	0	100202.2	100202.2

BAS02 - BASELINE ENTERPRISES

Paid To Same Vendor

BAS02 - BASELINE ENTERPRISES	21319	01/30/2024	Fuel Tank Inspection-January :	981.75	0	0	0	981.75	981.75
BAS02 - BASELINE ENTERPRISES	21415	02/28/2024	Outside Contracts-Fuel Tank Ir	981.75	0	0	0	981.75	981.75
BAS02 - BASELINE ENTERPRISES	21490	03/27/2024	Outside Contracts-Fuel Inspec	981.75	0	0	0	981.75	981.75
Total Paid To Same Vendor:				2945.25	0	0	0	2945.25	2945.25
Total BAS02 - BASELINE ENTERPRISES:				2945.25	0	0	0	2945.25	2945.25

BLA05 - BLACK & VEATCH CORP

Paid To Same Vendor

BLA05 - BLACK & VEATCH CORP	6712499	01/25/2024	Five-year water and wastewat	3850	0	0	0	3850	3850
-----------------------------	---------	------------	------------------------------	------	---	---	---	------	------

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
BLA05 - BLACK & VEATCH CORP	6712673	02/27/2024	Five-year water and wastewat	9000	0	0	0	9000	9000
BLA05 - BLACK & VEATCH CORP	6712877	03/26/2024	Amend #1-Additional Scope of	2665	0	0	0	2665	2665
BLA05 - BLACK & VEATCH CORP	6712877	03/26/2024	Five-year water and wastewat	2035	0	0	0	2035	2035
Total Paid To Same Vendor:				17550	0	0	0	17550	17550
Total BLA05 - BLACK & VEATCH CORP:				17550	0	0	0	17550	17550

BON01 - BONDY GROUNDWATER CONSULTING, INC.

Paid To Same Vendor

BON01 - BONDY GROUNDWATE	077-26 GSA	01/03/2024	PM: Santa Rosa GSP	1470	0	0	0	1470	1470
BON01 - BONDY GROUNDWATE	094-07	01/03/2024	Project Management for Distr	490	0	0	0	490	490
BON01 - BONDY GROUNDWATE	097-05 GSA	01/03/2024	Consulting Services GSA Track	612.5	0	0	0	612.5	612.5
BON01 - BONDY GROUNDWATE	094-08	01/31/2024	Project Management for Distr	1102.5	0	0	0	1102.5	1102.5
BON01 - BONDY GROUNDWATE	097-06 GSA	01/31/2024	Consulting Services GSA Track	918.75	0	0	0	918.75	918.75
BON01 - BONDY GROUNDWATE	094-09	03/12/2024	Project Management for Distr	857.5	0	0	0	857.5	857.5
BON01 - BONDY GROUNDWATE	097-07	03/12/2024	Consulting Services GSA Track	796.25	0	0	0	796.25	796.25
Total Paid To Same Vendor:				6247.5	0	0	0	6247.5	6247.5
Total BON01 - BONDY GROUNDWATER CONSULTING, INC.:				6247.5	0	0	0	6247.5	6247.5

BOU02 - BOUTWELL*FAY LLP

Paid To Same Vendor

BOU02 - BOUTWELL*FAY LLP	38278	01/25/2024	457 Legal Services	210	0	0	0	210	210
Total Paid To Same Vendor:				210	0	0	0	210	210
Total BOU02 - BOUTWELL*FAY LLP:				210	0	0	0	210	210

BRE02 - BRENNTAG PACIFIC, INC.

Paid To Same Vendor

BRE02 - BRENNTAG PACIFIC, INC	BPI384393	02/08/2024	Chemicals Lynwood-RMWTP-(	12305.58	0	0	0	12305.58	12305.58
BRE02 - BRENNTAG PACIFIC, INC	BPI398664	02/08/2024	Chemicals Lynwood-RMWTP-(	6224.19	0	0	0	6224.19	6224.19
BRE02 - BRENNTAG PACIFIC, INC	BPI408076	02/14/2024	Chemicasl - Lynnwood-CWRF-	10061.91	0	0	0	10061.91	0
BRE02 - BRENNTAG PACIFIC, INC	Credit-BPI342741	02/14/2024	Credit-Chemicals RMWTP	-6375	0	0	0	-6375	0
BRE02 - BRENNTAG PACIFIC, INC	Credit-BPI356047	02/14/2024	Credit-Chemicals RMWTP & Ly	-4125	0	0	0	-4125	0
Total Paid To Same Vendor:				18091.68	0	0	0	18091.68	18529.77
Total BRE02 - BRENNTAG PACIFIC, INC.:				18091.68	0	0	0	18091.68	18529.77

BSK01 - BSK ASSOCIATES

Paid To Same Vendor

BSK01 - BSK ASSOCIATES	AG29396	01/25/2024	Routine Monitoring of GAC Plk	1770	0	0	0	1770	1770
BSK01 - BSK ASSOCIATES	AH02270	02/14/2024	PFAS Analysis for GAC Plant	890	0	0	0	890	890
BSK01 - BSK ASSOCIATES	AH03432	02/14/2024	PFAS Analysis for Court Case	285	0	0	0	285	285
BSK01 - BSK ASSOCIATES	AH04318	02/22/2024	GAC Plant Analysis	2210	0	0	0	2210	2210
BSK01 - BSK ASSOCIATES	AH04309	03/12/2024	UCMR5 Analysis- Unregulated	2785	0	0	0	2785	2785

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
BSK01 - BSK ASSOCIATES	AH07084	03/22/2024	GAC Plant Analysis for PFAS	890	0	0	0	890	890
Total Paid To Same Vendor:				8830	0	0	0	8830	8830
Total BSK01 - BSK ASSOCIATES:				8830	0	0	0	8830	8830

CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT

Paid To Same Vendor

CAL03 - CALLEGUAS MUNICIPAL	122923	01/17/2024	Water Purchase	315890.43	0	0	0	315890.43	315890.43
CAL03 - CALLEGUAS MUNICIPAL	2024-0000008	01/17/2024	SMP CMWD - SMP Sampling F	1916.75	0	0	0	1916.75	1916.75
CAL03 - CALLEGUAS MUNICIPAL	SMP-126723	01/17/2024	SMP CMWD - SMP Pipeline Fe	13018.3	0	0	0	13018.3	13018.3
CAL03 - CALLEGUAS MUNICIPAL	019524	02/09/2024	wATER pURCHASE	188079.45	0	0	0	188079.45	188079.45
CAL03 - CALLEGUAS MUNICIPAL	SMP015624	02/09/2024	SMP CMWD-SMP Pipeline Fee	17411.76	0	0	0	17411.76	17411.76
CAL03 - CALLEGUAS MUNICIPAL	029024	03/12/2024	Water Purchase	155616.13	0	0	0	155616.13	155616.13
CAL03 - CALLEGUAS MUNICIPAL	SMP020224	03/12/2024	SMP CMWD-SMP Pipeline Fee	14447.57	0	0	0	14447.57	14447.57
Total Paid To Same Vendor:				706380.39	0	0	0	706380.39	706380.39
Total CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT:				706380.39	0	0	0	706380.39	706380.39

CAM09 - CAMROSA WATER DISTRICT

Paid To Same Vendor

CAM09 - CAMROSA WATER DIST	1986	01/10/2024	Reim- EFT Pymt to Bondy Grw	2082.5	0	0	0	2082.5	2082.5
CAM09 - CAMROSA WATER DIST	1988	02/06/2024	Reimb EFT pymt to Bondy Grw	918.75	0	0	0	918.75	918.75
CAM09 - CAMROSA WATER DIST	1974	03/08/2024	Reimb for EFT-Pymt Bondy Gv	2021.25	0	0	0	2021.25	2021.25
CAM09 - CAMROSA WATER DIST	1992	03/19/2024	Reimbsmt for EFT pymt to Bor	796.25	0	0	0	796.25	796.25
Total Paid To Same Vendor:				5818.75	0	0	0	5818.75	5818.75
Total CAM09 - CAMROSA WATER DISTRICT:				5818.75	0	0	0	5818.75	5818.75

CAN03 - Cannon Corporation

Paid To Same Vendor

CAN03 - Cannon Corporation	87101	01/16/2024	AG 3 Tank Design Services	38302.58	0	0	0	38302.58	38302.58
CAN03 - Cannon Corporation	87201	01/31/2024	Design Camsprings new water	2303.75	0	0	0	2303.75	2303.75
CAN03 - Cannon Corporation	87462	02/14/2024	Design Camsprings new water	5345	0	0	0	5345	5345
CAN03 - Cannon Corporation	87491	02/28/2024	Contract Inspection Services	290	0	0	0	290	290
CAN03 - Cannon Corporation	87492	02/28/2024	Contract Inspection Services	290	0	0	0	290	290
CAN03 - Cannon Corporation	87493	02/28/2024	Contract Inspection Services	3148.75	0	0	0	3148.75	3148.75
CAN03 - Cannon Corporation	87564	03/19/2024	AG 3 Tank Design Services	26014.75	0	0	0	26014.75	26014.75
CAN03 - Cannon Corporation	87757	03/26/2024	AG 3 Tank Design Services	4382.25	0	0	0	4382.25	4382.25
CAN03 - Cannon Corporation	87799	03/26/2024	Design Camsprings new water	276.75	0	0	0	276.75	276.75
CAN03 - Cannon Corporation	87861	03/29/2024	Construction Support Services	960.53	0	0	0	960.53	960.53
CAN03 - Cannon Corporation	87861	03/29/2024	Design Camsprings new water	1357.47	0	0	0	1357.47	1357.47
Total Paid To Same Vendor:				82671.83	0	0	0	82671.83	82671.83
Total CAN03 - Cannon Corporation:				82671.83	0	0	0	82671.83	82671.83

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
CDT01 - CALIFORNIA DEPARTMENT OF TAX ADMINISTRATI									
Paid To Same Vendor									
CDT01 - CALIFORNIA DEPARTME	4thQtr2023	01/25/2024	Use Tax 4th QTR 2023	36	0	0	0	36	36
Total Paid To Same Vendor:				36	0	0	0	36	36
T01 - CALIFORNIA DEPARTMENT OF TAX ADMINISTRATION:				36	0	0	0	36	36
CEN03 - Central Courier LLC									
Paid To Same Vendor									
CEN03 - Central Courier LLC	54029	01/31/2024	Courier Services	343.62	0	0	0	343.62	343.62
CEN03 - Central Courier LLC	54405	01/31/2024	Courier Services	371.08	0	0	0	371.08	371.08
CEN03 - Central Courier LLC	54586	02/14/2024	Courier Service	368.08	0	0	0	368.08	368.08
CEN03 - Central Courier LLC	54672	03/08/2024	Courier Service - Period 3-01-	368.08	0	0	0	368.08	368.08
Total Paid To Same Vendor:				1450.86	0	0	0	1450.86	1450.86
Total CEN03 - Central Courier LLC:				1450.86	0	0	0	1450.86	1450.86
CEN04 - CENTRAL COMMUNICATIONS									
Paid To Same Vendor									
CEN04 - CENTRAL COMMUNICA	000031-315-931	01/17/2024	After Hours Answering Service	503.45	0	0	0	503.45	503.45
CEN04 - CENTRAL COMMUNICA	000031-633-971	02/14/2024	After Hours Call Center	503.45	0	0	0	503.45	503.45
CEN04 - CENTRAL COMMUNICA	000031-927-781	03/08/2024	After Hours Call Center	503.45	0	0	0	503.45	503.45
Total Paid To Same Vendor:				1510.35	0	0	0	1510.35	1510.35
Total CEN04 - CENTRAL COMMUNICATIONS:				1510.35	0	0	0	1510.35	1510.35
CIT01 - CITY OF CAMARILLO									
Paid To Same Vendor									
CIT01 - CITY OF CAMARILLO	31100	01/03/2024	Recycled Water Cam San - Oct	22456.84	0	0	0	22456.84	22456.84
CIT01 - CITY OF CAMARILLO	2024 Encroachment Perr	01/31/2024	Fees for Annual Blanket Permi	6029	0	0	0	6029	6029
CIT01 - CITY OF CAMARILLO	31251	02/12/2024	Recycled Water form CamSan	533.21	0	0	0	533.21	533.21
CIT01 - CITY OF CAMARILLO	31252	02/12/2024	Recycled Water from CamSan	32730.79	0	0	0	32730.79	32730.79
CIT01 - CITY OF CAMARILLO	31325	03/27/2024	Recycled Water from CamSan	15871.2	0	0	0	15871.2	15871.2
Total Paid To Same Vendor:				77621.04	0	0	0	77621.04	77621.04
Total CIT01 - CITY OF CAMARILLO:				77621.04	0	0	0	77621.04	77621.04
COA01 - COASTAL-PIPCO									
Paid To Same Vendor									
COA01 - COASTAL-PIPCO	S2248828-001	03/22/2024	Plumbing for Kuntz Analyzer	508.65	0	0	0	508.65	508.65
Total Paid To Same Vendor:				508.65	0	0	0	508.65	508.65
Total COA01 - COASTAL-PIPCO:				508.65	0	0	0	508.65	508.65

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
COL04 - COLONIAL SUPPLEMENTAL INS									
Paid To Same Vendor									
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014276	01/25/2024	Colonial Benefits	54	0	0	0	54	54
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014277	01/25/2024	Colonial Benefits	29.3	0	0	0	29.3	29.3
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014278	01/25/2024	Colonial Benefits	41.4	0	0	0	41.4	41.4
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014279	01/25/2024	Colonial Benefits	107.1	0	0	0	107.1	107.1
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014374	02/22/2024	Colonial Benefits	54	0	0	0	54	54
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014375	02/22/2024	Colonial Benefits	29.3	0	0	0	29.3	29.3
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014376	02/22/2024	Colonial Benefits	41.4	0	0	0	41.4	41.4
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014377	02/22/2024	Colonial Benefits	107.1	0	0	0	107.1	107.1
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014490	03/21/2024	Colonial Benefits	54	0	0	0	54	54
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014491	03/21/2024	Colonial Benefits	29.3	0	0	0	29.3	29.3
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014492	03/21/2024	Colonial Benefits	41.4	0	0	0	41.4	41.4
COL04 - COLONIAL SUPPLEMENTAL INS	INV0014493	03/21/2024	Colonial Benefits	107.1	0	0	0	107.1	107.1
Total Paid To Same Vendor:				695.4	0	0	0	695.4	695.4
Total COL04 - COLONIAL SUPPLEMENTAL INS:				695.4	0	0	0	695.4	695.4
COL06 - COLANTUONO, HIGHSMITH & WHATLEY, PC									
Paid To Same Vendor									
COL06 - COLANTUONO, HIGHSMITH & WHATLEY, PC	59338	03/12/2024	Prop 218 Legal	243	0	0	0	243	243
Total Paid To Same Vendor:				243	0	0	0	243	243
Total COL06 - COLANTUONO, HIGHSMITH & WHATLEY, PC:				243	0	0	0	243	243
CON14 - CONSOR NORTH AMERICA, INC.									
Paid To Same Vendor									
CON14 - CONSOR NORTH AMERICA, INC.	W232492CA00-2	01/16/2024	Design Services for Iron/MN R	24388.39	0	0	0	24388.39	24388.39
CON14 - CONSOR NORTH AMERICA, INC.	W232492CA-00-3	01/31/2024	Design Services for Iron/MN R	29480.5	0	0	0	29480.5	29480.5
CON14 - CONSOR NORTH AMERICA, INC.	W232492CA-00-4	03/19/2024	Design Services for Iron/MN R	9838.18	0	0	0	9838.18	9838.18
Total Paid To Same Vendor:				63707.07	0	0	0	63707.07	63707.07
Total CON14 - CONSOR NORTH AMERICA, INC.:				63707.07	0	0	0	63707.07	63707.07
COR03 - CORELOGIC INFORMATION SOLUTIONS, INC									
Paid To Same Vendor									
COR03 - CORELOGIC INFORMATION SOLUTIONS, INC	30700124	01/17/2024	Ventura County Assessors Par	163.91	0	0	0	163.91	163.91
COR03 - CORELOGIC INFORMATION SOLUTIONS, INC	30703568	02/27/2024	On Line Services for Assessors	163.91	0	0	0	163.91	163.91
COR03 - CORELOGIC INFORMATION SOLUTIONS, INC	30708666	03/25/2024	County Assessors Info for CWI	163.91	0	0	0	163.91	163.91
Total Paid To Same Vendor:				491.73	0	0	0	491.73	491.73
Total COR03 - CORELOGIC INFORMATION SOLUTIONS, INC:				491.73	0	0	0	491.73	491.73

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
COU01 - COUNTY OF VENTURA RMA OPERATIONS									
Paid To Same Vendor									
COU01 - COUNTY OF VENTURA F	IN0248722	02/09/2024	Permit-Enviromental Health Ir	693.39	0	0	0	693.39	693.39
COU01 - COUNTY OF VENTURA F	IN0248723	02/09/2024	Permit-Enviromental Health Ir	693.39	0	0	0	693.39	693.39
COU01 - COUNTY OF VENTURA F	IN0248724	02/09/2024	Permit-Environmental Health	1062.25	0	0	0	1062.25	1062.25
COU01 - COUNTY OF VENTURA F	IN0248725	02/09/2024	Permit-Environmental Health	693.39	0	0	0	693.39	693.39
COU01 - COUNTY OF VENTURA F	IN0248726	02/09/2024	Permit-Environmental Health	693.39	0	0	0	693.39	693.39
COU01 - COUNTY OF VENTURA F	IN0248727	02/09/2024	Permit-Environmantal Health	693.39	0	0	0	693.39	693.39
COU01 - COUNTY OF VENTURA F	IN0249748	03/12/2024	Permit-Environmental Health	1523.32	0	0	0	1523.32	1523.32
COU01 - COUNTY OF VENTURA F	IN0249750	03/12/2024	Permit-Environmental Health	1364.89	0	0	0	1364.89	1364.89
COU01 - COUNTY OF VENTURA F	IN0249752	03/12/2024	Permit-Environmental Health	693.39	0	0	0	693.39	693.39
COU01 - COUNTY OF VENTURA F	IN0249753	03/12/2024	Permit-Environmental Health	693.39	0	0	0	693.39	693.39
Total Paid To Same Vendor:				8804.19	0	0	0	8804.19	8804.19
Total COU01 - COUNTY OF VENTURA RMA OPERATIONS:				8804.19	0	0	0	8804.19	8804.19
COU03 - COUNTY OF VENTURA PUBLIC WORKS									
Paid To Same Vendor									
COU03 - COUNTY OF VENTURA F	367567	01/17/2024	Encroachment Permit-PA-000	1750	0	0	0	1750	1750
Total Paid To Same Vendor:				1750	0	0	0	1750	1750
Total COU03 - COUNTY OF VENTURA PUBLIC WORKS:				1750	0	0	0	1750	1750
COU09 - COUNTY OF VENTURA PROP 84									
Paid To Same Vendor									
COU09 - COUNTY OF VENTURA F	PV_WellGrant01082024	03/14/2024	PV Well #1 grant administratic	1811.81	0	0	0	1811.81	1811.81
Total Paid To Same Vendor:				1811.81	0	0	0	1811.81	1811.81
Total COU09 - COUNTY OF VENTURA PROP 84:				1811.81	0	0	0	1811.81	1811.81
CTO00 - CITY OF THOUSAND OAKS									
Paid To Same Vendor									
CTO00 - CITY OF THOUSAND OA	1101-10124	01/30/2024	Sewer Services T.O. for Read F	1163.15	0	0	0	1163.15	1163.15
CTO00 - CITY OF THOUSAND OA	101/20124	02/14/2024	Sewer Services for Read Rd Tr	591.11	0	0	0	591.11	591.11
CTO00 - CITY OF THOUSAND OA	201-30124	03/13/2024	Sewer Treatment for Read Rd	572.04	0	0	0	572.04	572.04
Total Paid To Same Vendor:				2326.3	0	0	0	2326.3	2326.3
Total CTO00 - CITY OF THOUSAND OAKS:				2326.3	0	0	0	2326.3	2326.3
CUL02 - CULLIGAN OF VENTURA COUNTY									
Paid To Same Vendor									
CUL02 - CULLIGAN OF VENTURA	1872255	01/17/2024	Water Softener - Penny Well	71.91	0	0	0	71.91	71.91
CUL02 - CULLIGAN OF VENTURA	1872778	01/17/2024	Water Softener -Lynwood We	170	0	0	0	170	170
CUL02 - CULLIGAN OF VENTURA	1873337	02/09/2024	Water Softener-Penny Well	77.91	0	0	0	77.91	77.91
CUL02 - CULLIGAN OF VENTURA	1874744	02/09/2024	Water Softener-Lynnwood We	170	0	0	0	170	170

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
CUL02 - CULLIGAN OF VENTURA	1875264	03/12/2024	Water Softener-Lynnwood We	176	0	0	0	176	176
CUL02 - CULLIGAN OF VENTURA	1875378	03/12/2024	Water Softener-Penny Well	77.91	0	0	0	77.91	77.91
Total Paid To Same Vendor:				743.73	0	0	0	743.73	743.73
Total CUL02 - CULLIGAN OF VENTURA COUNTY:				743.73	0	0	0	743.73	743.73

DAN05 - DANIELS TIRE SERVICE, INC

Paid To Same Vendor

DAN05 - DANIELS TIRE SERVICE,	250133640	03/27/2024	F550 Tires Unit 6	2416.28	0	0	0	2416.28	2416.28
Total Paid To Same Vendor:				2416.28	0	0	0	2416.28	2416.28
Total DAN05 - DANIELS TIRE SERVICE, INC:				2416.28	0	0	0	2416.28	2416.28

DAV01 - DAVMAR AIR

Paid To Same Vendor

DAV01 - DAVMAR AIR	11954	01/17/2024	Air Compressor Maintenance	1783.81	0	0	0	1783.81	1783.81
DAV01 - DAVMAR AIR	12003	02/28/2024	Air Compressor Maintenance	1469.39	0	0	0	1469.39	1469.39
Total Paid To Same Vendor:				3253.2	0	0	0	3253.2	3253.2
Total DAV01 - DAVMAR AIR:				3253.2	0	0	0	3253.2	3253.2

EDD01 - EMPLOYMENT DEVELOP. DEPT.

Paid To Same Vendor

EDD01 - EMPLOYMENT DEVELOP	INV0014244	01/11/2024	Payroll-SIT	5551.6	0	0	0	5551.6	5551.6
EDD01 - EMPLOYMENT DEVELOP	INV0014307	01/25/2024	Payroll-SIT	5294.5	0	0	0	5294.5	5294.5
EDD01 - EMPLOYMENT DEVELOP	INV0014314	01/25/2024	Payroll-SIT	16.22	0	0	0	16.22	16.22
EDD01 - EMPLOYMENT DEVELOP	INV0014351	02/08/2024	Payroll-SIT	5542.48	0	0	0	5542.48	5542.48
EDD01 - EMPLOYMENT DEVELOP	INV0014405	02/22/2024	Payroll-SIT	5607.86	0	0	0	5607.86	5607.86
EDD01 - EMPLOYMENT DEVELOP	INV0014412	02/22/2024	Payroll-SIT	55.72	0	0	0	55.72	55.72
EDD01 - EMPLOYMENT DEVELOP	INV0014448	03/07/2024	Payroll-SIT	5745.55	0	0	0	5745.55	5745.55
EDD01 - EMPLOYMENT DEVELOP	INV0014522	03/21/2024	Payroll-SIT	5354.37	0	0	0	5354.37	5354.37
EDD01 - EMPLOYMENT DEVELOP	INV0014529	03/21/2024	Payroll-SIT	33.3	0	0	0	33.3	33.3
Total Paid To Same Vendor:				33201.6	0	0	0	33201.6	33201.6
Total EDD01 - EMPLOYMENT DEVELOP. DEPT.:				33201.6	0	0	0	33201.6	33201.6

EJH01 - E.J. HARRISON & SONS INC

Paid To Same Vendor

EJH01 - E.J. HARRISON & SONS II	5500	01/17/2024	Trash Removal-CWRF -Act 1-0	552.94	0	0	0	552.94	552.94
EJH01 - E.J. HARRISON & SONS II	627	01/17/2024	Trash Removal-Act 5-0080466	453.8	0	0	0	453.8	453.8
EJH01 - E.J. HARRISON & SONS II	35127	02/26/2024	Trash Removal-CWRF	552.94	0	0	0	552.94	552.94
EJH01 - E.J. HARRISON & SONS II	5335	03/22/2024	Trash Removal CWRF	552.94	0	0	0	552.94	552.94
Total Paid To Same Vendor:				2112.62	0	0	0	2112.62	2112.62
Total EJH01 - E.J. HARRISON & SONS INC:				2112.62	0	0	0	2112.62	2112.62

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
ENH01 - Enhanced Landscape Development, Inc									
Paid To Same Vendor									
ENH01 - Enhanced Landscape De	5675	01/03/2024	Landscaping-January 2024	1836.19	0	0	0	1836.19	1836.19
ENH01 - Enhanced Landscape De	7025	02/09/2024	Landscaping-February 2024	1836.19	0	0	0	1836.19	1836.19
ENH01 - Enhanced Landscape De	8120	03/12/2024	Landscaping - March 2024	1836.19	0	0	0	1836.19	1836.19
Total Paid To Same Vendor:				5508.57	0	0	0	5508.57	5508.57
Total ENH01 - Enhanced Landscape Development, Inc:				5508.57	0	0	0	5508.57	5508.57
ENT01 - ENTERPRISE FLEET SERV INC									
Paid To Same Vendor									
ENT01 - ENTERPRISE FLEET SERV	FBN4940833	01/17/2024	Vehicle Lease- January 2024	9752.03	0	0	0	9752.03	9752.03
ENT01 - ENTERPRISE FLEET SERV	FBN4959431	03/12/2024	Vehicle Lease-Feb 2024	10953.44	0	0	0	10953.44	10953.44
Total Paid To Same Vendor:				20705.47	0	0	0	20705.47	20705.47
Total ENT01 - ENTERPRISE FLEET SERV INC:				20705.47	0	0	0	20705.47	20705.47
ESO01 - E Source									
Paid To Same Vendor									
ESO01 - E Source	11599	01/03/2024	Leak Detection Services	8238	0	0	0	8238	8238
ESO01 - E Source	11725	01/03/2024	Water Loss Audit Validation Se	2700	0	0	0	2700	2700
Total Paid To Same Vendor:				10938	0	0	0	10938	10938
Total ESO01 - E Source:				10938	0	0	0	10938	10938
F&K01 - FANNING & KARRH, CPAs									
Paid To Same Vendor									
F&K01 - FANNING & KARRH, CPA	1-15-24	01/17/2024	Reserve Recon	5412	0	0	0	5412	5412
Total Paid To Same Vendor:				5412	0	0	0	5412	5412
Total F&K01 - FANNING & KARRH, CPAs:				5412	0	0	0	5412	5412
FAM01 - FAMCON PIPE & SUPPLY, INC									
Paid To Same Vendor									
FAM01 - FAMCON PIPE & SUPPL	S100107218-004	01/17/2024	Materials & Supplies - Angle N	347.49	0	0	0	347.49	347.49
FAM01 - FAMCON PIPE & SUPPL	S100116457-001	01/17/2024	Materials & Supplies - Meter F	765.87	0	0	0	765.87	765.87
FAM01 - FAMCON PIPE & SUPPL	S100117809-001	01/17/2024	Material & Supplies Gaskets	1269.68	0	0	0	1269.68	1269.68
FAM01 - FAMCON PIPE & SUPPL	S100118211-001	01/17/2024	Materials & Supplies - Mater C	471.9	0	0	0	471.9	471.9
FAM01 - FAMCON PIPE & SUPPL	S100119069-001	01/17/2024	Materials & Supplies - Pipe Su	400.69	0	0	0	400.69	400.69
FAM01 - FAMCON PIPE & SUPPL	S100111843-003	01/30/2024	Repair Parts and Equipment-A	495.88	0	0	0	495.88	495.88
FAM01 - FAMCON PIPE & SUPPL	S100119719-001	01/30/2024	Materials & Supplies - Pipe Su	997.16	0	0	0	997.16	997.16
FAM01 - FAMCON PIPE & SUPPL	S100119505-001	01/31/2024	Hit Fire Hydrant - Replacemen	6334.08	0	0	0	6334.08	6334.08
FAM01 - FAMCON PIPE & SUPPL	S100105262-003	02/09/2024	Repair Parts & Equipment	832.26	0	0	0	832.26	832.26
FAM01 - FAMCON PIPE & SUPPL	S100120630-001	02/09/2024	Materials & Supplies - Bolt Kit:	247.75	0	0	0	247.75	247.75
FAM01 - FAMCON PIPE & SUPPL	S100121130-001	02/26/2024	Bolts & Gaskets	327.86	0	0	0	327.86	327.86

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
FAM01 - FAMCON PIPE & SUPPL	S100121682-001	02/27/2024	Repair Parts & Equipment - Pij	473.51	0	0	0	473.51	473.51
FAM01 - FAMCON PIPE & SUPPL	S100121806-001	02/27/2024	Repair Parts - Meter Gaskets	433.72	0	0	0	433.72	433.72
FAM01 - FAMCON PIPE & SUPPL	S100121806-002	02/27/2024	Repair Parts end Equipment- P	212.36	0	0	0	212.36	212.36
FAM01 - FAMCON PIPE & SUPPL	S100120891-001	02/28/2024	Pipe Spools and hardware	5514.8	0	0	0	5514.8	5514.8
FAM01 - FAMCON PIPE & SUPPL	S100121195-001	02/28/2024	Hit Fire Hydrant - Replacemen	3525.04	0	0	0	3525.04	3525.04
FAM01 - FAMCON PIPE & SUPPL	S100122465-002	03/13/2024	Hydro 4C Surge Tank	1758.95	0	0	0	1758.95	1758.95
FAM01 - FAMCON PIPE & SUPPL	S100122631-001	03/13/2024	Repair Parts - Hydro 4C	366.8	0	0	0	366.8	366.8
FAM01 - FAMCON PIPE & SUPPL	S100122675-001	03/13/2024	Hit Fire Hydrant - Repair	12668.16	0	0	0	12668.16	12668.16
FAM01 - FAMCON PIPE & SUPPL	S100122678-001	03/13/2024	Materials & Supplies - Hydrant	677.82	0	0	0	677.82	677.82
FAM01 - FAMCON PIPE & SUPPL	S100122475-002	03/22/2024	Meter Tools & Gaskets	845.13	0	0	0	845.13	845.13
FAM01 - FAMCON PIPE & SUPPL	S100123897-001	03/27/2024	Materials & Supplies - Pipe Fit	961.98	0	0	0	961.98	961.98
Total Paid To Same Vendor:				39928.89	0	0	0	39928.89	39928.89
Total FAM01 - FAMCON PIPE & SUPPLY, INC:				39928.89	0	0	0	39928.89	39928.89

FRO01 - Frontier Communications

Paid To Same Vendor

FRO01 - Frontier Communicator	December 2023-1	01/03/2024	VOIP- Land Lines	576.32	0	0	0	576.32	576.32
FRO01 - Frontier Communicator	January 2024	01/30/2024	VOIP - Land Lines	696.48	0	0	0	696.48	696.48
FRO01 - Frontier Communicator	February2025	03/04/2024	February Usage Charges-act#	683.64	0	0	0	683.64	683.64
FRO01 - Frontier Communicator	Feb24	03/12/2024	VOIP - Land Lines	683.64	0	0	0	683.64	683.64
FRO01 - Frontier Communicator	March 2024	03/29/2024	VOIP - Land Lines	683.92	0	0	0	683.92	683.92
Total Paid To Same Vendor:				3324	0	0	0	3324	3324
Total FRO01 - Frontier Communications:				3324	0	0	0	3324	3324

FRU01 - FRUIT GROWERS LAB. INC.

Paid To Same Vendor

FRU01 - FRUIT GROWERS LAB. IN	320712A	01/11/2024	Outside Lab Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	321114A	01/11/2024	Outside Lab Analysis	57	0	0	0	57	57
FRU01 - FRUIT GROWERS LAB. IN	321115A	01/11/2024	Outside Lab Analysis	35	0	0	0	35	35
FRU01 - FRUIT GROWERS LAB. IN	321175A	01/11/2024	Outside Lab Analysis	58	0	0	0	58	58
FRU01 - FRUIT GROWERS LAB. IN	320224A	01/25/2024	Outside Lab Work for CWRF	158	0	0	0	158	158
FRU01 - FRUIT GROWERS LAB. IN	400775A	01/30/2024	Accelerated Copper and Lead	1085	0	0	0	1085	1085
FRU01 - FRUIT GROWERS LAB. IN	400169A	02/06/2024	RMWTP Metals Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	400170A	02/06/2024	RMWTP Metals Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	400171A	02/06/2024	Disinfection Byproducts Analy	314	0	0	0	314	314
FRU01 - FRUIT GROWERS LAB. IN	400356A	02/06/2024	Nitrate analysis for Conejo Ble	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	400357A	02/06/2024	TCP analysis for GAC Plant	600	0	0	0	600	600
FRU01 - FRUIT GROWERS LAB. IN	400707A	02/06/2024	RMWTP Water Quality Analys	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	400708A	02/06/2024	Conejo Blend Nitrate Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	400895A	02/06/2024	RMWTP Analysis	59	0	0	0	59	59
FRU01 - FRUIT GROWERS LAB. IN	401094A	02/06/2024	Nitrate Analysis for Conejo Ble	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	400168A	02/09/2024	Conejo Blend Nitrate GAC Plar	73	0	0	0	73	73

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
FRU01 - FRUIT GROWERS LAB. IN	400172A	02/09/2024	Uranium Analysis for CWRP	160	0	0	0	160	160
FRU01 - FRUIT GROWERS LAB. IN	400355A	02/09/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	401091A	02/09/2024	Analysis for RMWTP	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	401093A	02/09/2024	Analysis for Lab Quality Contrc	60	0	0	0	60	60
FRU01 - FRUIT GROWERS LAB. IN	401735A	02/22/2024	GAC Plant Monitoring	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	401736A	02/22/2024	Round Mountain Iron-Mangar	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	401737A	02/22/2024	GAC Plant TCP Analysis	600	0	0	0	600	600
FRU01 - FRUIT GROWERS LAB. IN	401812A	02/22/2024	Round Mountain Metals Analy	23	0	0	0	23	23
FRU01 - FRUIT GROWERS LAB. IN	401092A	02/26/2024	Outside Lab Work-Copper and	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	401248A	02/26/2024	Outside Lab Work	23	0	0	0	23	23
FRU01 - FRUIT GROWERS LAB. IN	402055A	02/26/2024	Outside Lab Analysis-Quarterh	946	0	0	0	946	946
FRU01 - FRUIT GROWERS LAB. IN	401423A	03/08/2024	GAC Plant Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	401508A	03/08/2024	Customer Water Testing	23	0	0	0	23	23
FRU01 - FRUIT GROWERS LAB. IN	401944A	03/08/2024	CWRP Analysis	314	0	0	0	314	314
FRU01 - FRUIT GROWERS LAB. IN	402056A	03/08/2024	GAC Plant Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	402146A	03/08/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	402249A	03/08/2024	Outside Lab Analysis	232	0	0	0	232	232
FRU01 - FRUIT GROWERS LAB. IN	402250A	03/08/2024	RMWTP Analysis	23	0	0	0	23	23
FRU01 - FRUIT GROWERS LAB. IN	402744A	03/08/2024	RMWTP Analysis	77	0	0	0	77	77
FRU01 - FRUIT GROWERS LAB. IN	402804A	03/08/2024	Outside Lab Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	401945A	03/12/2024	CWRP Analysis	160	0	0	0	160	160
FRU01 - FRUIT GROWERS LAB. IN	401946A	03/19/2024	CWRP Compliance Samples	241	0	0	0	241	241
FRU01 - FRUIT GROWERS LAB. IN	402445A	03/19/2024	Round Mountain Compliance :	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	402624A	03/19/2024	Thermo Laboratory Water	60	0	0	0	60	60
FRU01 - FRUIT GROWERS LAB. IN	402625A	03/19/2024	Blair Allen Project	23	0	0	0	23	23
FRU01 - FRUIT GROWERS LAB. IN	401424A	03/27/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	402446A	03/27/2024	University Well Tri Annual	773	0	0	0	773	773
FRU01 - FRUIT GROWERS LAB. IN	402564A	03/27/2024	CWRP Analysis	68	0	0	0	68	68
FRU01 - FRUIT GROWERS LAB. IN	402565A	03/27/2024	CWRP Analysis	123	0	0	0	123	123
FRU01 - FRUIT GROWERS LAB. IN	402879A	03/27/2024	UV Well Analysis	53	0	0	0	53	53
FRU01 - FRUIT GROWERS LAB. IN	403074A	03/27/2024	GAC Analysis	379	0	0	0	379	379
FRU01 - FRUIT GROWERS LAB. IN	403172A	03/27/2024	GAC Plant Analysis	175	0	0	0	175	175
FRU01 - FRUIT GROWERS LAB. IN	403173A	03/27/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	403174A	03/27/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	403175A	03/27/2024	CWRP Analysis	314	0	0	0	314	314
FRU01 - FRUIT GROWERS LAB. IN	403484A	03/27/2024	Lab DI Water Analysis	295	0	0	0	295	295
FRU01 - FRUIT GROWERS LAB. IN	403485A	03/27/2024	RMWTP Analysis	41	0	0	0	41	41
Total Paid To Same Vendor:				8429	0	0	0	8429	8429
Total FRU01 - FRUIT GROWERS LAB. INC.:				8429	0	0	0	8429	8429

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
GEI01 - GEIGER ENTERPRISES, INC.									
Paid To Same Vendor									
GEI01 - GEIGER ENTERPRISES, IN	23-1925	01/03/2024	Materials & Supplies - FUEL	946.36	0	0	0	946.36	946.36
GEI01 - GEIGER ENTERPRISES, IN	231925A	01/03/2024	Materials & Supplies - FUEL	177.58	0	0	0	177.58	177.58
Total Paid To Same Vendor:				1123.94	0	0	0	1123.94	1123.94
Total GEI01 - GEIGER ENTERPRISES, INC.:				1123.94	0	0	0	1123.94	1123.94
GEN06 - GENERAL PUMP COMPANY, INC									
Paid To Same Vendor									
GEN06 - GENERAL PUMP COMP	30899	01/03/2024	CSUCI Pump Station Booster #	26523.82	0	0	0	26523.82	26523.82
GEN06 - GENERAL PUMP COMP	30942	01/17/2024	Pump Repair Pond Pumps	4043.22	0	0	0	4043.22	4043.22
GEN06 - GENERAL PUMP COMP	30943	01/17/2024	Pump Repair Pond Pumps	1893	0	0	0	1893	1893
GEN06 - GENERAL PUMP COMP	Pymt1- 31068	03/27/2024	Woodcreek Well Rehabilitatio	75772	0	0	0	75772	75772
Total Paid To Same Vendor:				108232.04	0	0	0	108232.04	108232.04
Total GEN06 - GENERAL PUMP COMPANY, INC:				108232.04	0	0	0	108232.04	108232.04
GEO06 - GEOSCIENCE SUPPORT SERVICES INC.									
Paid To Same Vendor									
GEO06 - GEOSCIENCE SUPPORT	CWD-01-23-01	01/03/2024	Well Asset Management Prog	6603.25	0	0	0	6603.25	6603.25
GEO06 - GEOSCIENCE SUPPORT	CWD01-23-02	01/17/2024	Well Asset Management Prog	8120.25	0	0	0	8120.25	8120.25
GEO06 - GEOSCIENCE SUPPORT	CWD01-23-03	02/14/2024	Well Asset Management Prog	7499	0	0	0	7499	7499
GEO06 - GEOSCIENCE SUPPORT	CWD-01-23-05	03/13/2024	Well Asset Management Prog	11929.75	0	0	0	11929.75	11929.75
Total Paid To Same Vendor:				34152.25	0	0	0	34152.25	34152.25
Total GEO06 - GEOSCIENCE SUPPORT SERVICES INC.:				34152.25	0	0	0	34152.25	34152.25
GMS01 - GMS Landscaping Inc									
Paid To Same Vendor									
GMS01 - GMS Landscaping Inc	204333	02/14/2024	Tree and Site Maintenance	1500	0	0	0	1500	1500
GMS01 - GMS Landscaping Inc	204334	02/14/2024	Tree and Site Maintenance	1500	0	0	0	1500	1500
GMS01 - GMS Landscaping Inc	204367	02/28/2024	Tree and Site Maintenance	6000	0	0	0	6000	6000
Total Paid To Same Vendor:				9000	0	0	0	9000	9000
Total GMS01 - GMS Landscaping Inc:				9000	0	0	0	9000	9000
GRE01 - Empower Annuity Ins Co of America									
Paid To Same Vendor									
GRE01 - Empower Annuity Ins Co	INV0014496	03/21/2024	Deferred Comp 457	150	0	0	0	150	150
Total Paid To Same Vendor:				150	0	0	0	150	150
Total GRE01 - Empower Annuity Ins Co of America:				150	0	0	0	150	150

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
HAC01 - HACH COMPANY									
Paid To Same Vendor									
HAC01 - HACH COMPANY	13879466	01/17/2024	Materials & Supplies - Reagen	4465.37	0	0	0	4465.37	4465.37
HAC01 - HACH COMPANY	13879467	01/17/2024	Materials & Supplies - Reagen	426.59	0	0	0	426.59	426.59
HAC01 - HACH COMPANY	13929080	02/26/2024	CL17 Colorimeter Replacemen	868.73	0	0	0	868.73	868.73
HAC01 - HACH COMPANY	13953341	03/13/2024	Repair Parts - CL2 Analyzers	1256.97	0	0	0	1256.97	1256.97
HAC01 - HACH COMPANY	13953369	03/19/2024	Pump Tubing for the Composi	215.58	0	0	0	215.58	215.58
HAC01 - HACH COMPANY	13968320	03/27/2024	Lab Supplies	452.01	0	0	0	452.01	452.01
Total Paid To Same Vendor:				7685.25	0	0	0	7685.25	7685.25
Total HAC01 - HACH COMPANY:				7685.25	0	0	0	7685.25	7685.25
HAT01 - THE HATHAWAY LAW FIRM, LLP									
Paid To Same Vendor									
HAT01 - THE HATHAWAY LAW F	206075	01/15/2024	PFAS Legal Services	40	0	0	0	40	40
HAT01 - THE HATHAWAY LAW F	206076	01/17/2024	Legal Services	3760	0	0	0	3760	3760
Total Paid To Same Vendor:				3800	0	0	0	3800	3800
Total HAT01 - THE HATHAWAY LAW FIRM, LLP:				3800	0	0	0	3800	3800
HEA02 - HealthEquity									
Paid To Same Vendor									
HEA02 - HealthEquity	6sf4big	01/10/2024	Consumr Driven Health Svngs	2.95	0	0	0	2.95	2.95
HEA02 - HealthEquity	INV0014231	01/11/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0014232	01/11/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	INV0014287	01/25/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0014288	01/25/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	INV0014338	02/08/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0014339	02/08/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	INV0014385	02/22/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0014386	02/22/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	u5dttws	02/22/2024	Consumer Driven Health Svng	2.95	0	0	0	2.95	2.95
HEA02 - HealthEquity	INV0014435	03/07/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0014436	03/07/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	INV0014502	03/21/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0014503	03/21/2024	HSA Contributions	50	0	0	0	50	50
Total Paid To Same Vendor:				1194.38	0	0	0	1194.38	1194.38
Total HEA02 - HealthEquity:				1194.38	0	0	0	1194.38	1194.38
HOP02 - HOPKINS GROUNDWATER CONSULTING									
Paid To Same Vendor									
HOP02 - HOPKINS GROUNDWAT	11983	02/14/2024	Consulting Services for Monitc	8091.25	0	0	0	8091.25	8091.25
HOP02 - HOPKINS GROUNDWAT	11984	02/14/2024	Hydrogeolocial Services for W	11400	0	0	0	11400	11400
HOP02 - HOPKINS GROUNDWAT	11975	03/14/2024	PV Modeling	1427.5	0	0	0	1427.5	1427.5

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
HOP02 - HOPKINS GROUNDWAT	11991	03/26/2024	Hydrogeolocial Services for W	12001.25	0	0	0	12001.25	12001.25
HOP02 - HOPKINS GROUNDWAT	11993	03/29/2024	Consulting Services for Monitc	3841.25	0	0	0	3841.25	3841.25
Total Paid To Same Vendor:				36761.25	0	0	0	36761.25	36761.25
Total HOP02 - HOPKINS GROUNDWATER CONSULTING:				36761.25	0	0	0	36761.25	36761.25

HPS01 - HYDROPRO SOLUTIONS

Paid To Same Vendor									
HPS01 - HYDROPRO SOLUTIONS	0002510-IN	02/09/2024	MTU Project Meter Order Hyd	81399.6	0	0	0	81399.6	81399.6
HPS01 - HYDROPRO SOLUTIONS	0002562-IN	02/28/2024	MTU Project Meter Order Hyd	15889.3	0	0	0	15889.3	15889.3
HPS01 - HYDROPRO SOLUTIONS	0002584-IN	03/12/2024	MTU Project Meter Order Hyd	99583.12	0	0	0	99583.12	99583.12
Total Paid To Same Vendor:				196872.02	0	0	0	196872.02	196872.02
Total HPS01 - HYDROPRO SOLUTIONS:				196872.02	0	0	0	196872.02	196872.02

IDE01 - IDEXX LABORATORIES, INC

Paid To Same Vendor									
IDE01 - IDEXX LABORATORIES, IN	3146116243	02/26/2024	Replacement Material-Metho	1249.11	0	0	0	1249.11	1249.11
IDE01 - IDEXX LABORATORIES, IN	3146800944	02/28/2024	Bacti Supplies	518.65	0	0	0	518.65	518.65
Total Paid To Same Vendor:				1767.76	0	0	0	1767.76	1767.76
Total IDE01 - IDEXX LABORATORIES, INC:				1767.76	0	0	0	1767.76	1767.76

IND01 - INDUSTRIAL BOLT & SUPPLY

Paid To Same Vendor									
IND01 - INDUSTRIAL BOLT & SUF	249079-2	01/30/2024	Materials & Supplies - SS Hard	206.18	0	0	0	206.18	206.18
IND01 - INDUSTRIAL BOLT & SUF	249970-1	01/30/2024	Materials & Supplies - SS Hard	651.16	0	0	0	651.16	651.16
Total Paid To Same Vendor:				857.34	0	0	0	857.34	857.34
Total IND01 - INDUSTRIAL BOLT & SUPPLY:				857.34	0	0	0	857.34	857.34

INF00 - INFOSEND, INC.

Paid To Same Vendor									
INF00 - INFOSEND, INC.	254711	01/17/2024	Printing & Mailing of Jan 24 St	5183.35	0	0	0	5183.35	5183.35
INF00 - INFOSEND, INC.	257184	02/27/2024	Printing & Mailing February 20	5249.54	0	0	0	5249.54	5249.54
INF00 - INFOSEND, INC.	258853	03/28/2024	March Billing Statements & Fc	5839.28	0	0	0	5839.28	5839.28
Total Paid To Same Vendor:				16272.17	0	0	0	16272.17	16272.17
Total INF00 - INFOSEND, INC.:				16272.17	0	0	0	16272.17	16272.17

INT03 - INTERA INCORPORATED

Paid To Same Vendor									
INT03 - INTERA INCORPORATED	12-23-71 GSA	01/16/2024	Updating the numerical in the	2085	0	0	0	2085	2085
INT03 - INTERA INCORPORATED	12-23-75	01/17/2024	Pleasant Valley Basin Modelin	15544.95	0	0	0	15544.95	15544.95
INT03 - INTERA INCORPORATED	01-24-49	02/28/2024	Updating the numerical in the	8000	0	0	0	8000	8000
INT03 - INTERA INCORPORATED	02-24-15	03/26/2024	Pleasant Valley Basin Modelin	13525	0	0	0	13525	13525

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
INT03 - INTERA INCORPORATED	02-24-28	03/29/2024	PO FY23-0322 was inadverten	6030	0	0	0	6030	6030
INT03 - INTERA INCORPORATED	02-24-82	03/29/2024	SGMA annual report and upda	23645	0	0	0	23645	23645
Total Paid To Same Vendor:				68829.95	0	0	0	68829.95	68829.95
Total INT03 - INTERA INCORPORATED:				68829.95	0	0	0	68829.95	68829.95
JAN01 - Janitek Cleaning Solutions-Allstate Cleaning, Inc.									
Paid To Same Vendor									
JAN01 - Janitek Cleaning Solutio	51744A	01/03/2024	Cleaning Janitorial Service-Jar	1897.1	0	0	0	1897.1	1897.1
JAN01 - Janitek Cleaning Solutio	52002A	01/30/2024	Janitorial Cleaning Service	1897.1	0	0	0	1897.1	1897.1
JAN01 - Janitek Cleaning Solutio	52258A	02/28/2024	Janitorial Cleaning Service	1897.1	0	0	0	1897.1	1897.1
Total Paid To Same Vendor:				5691.3	0	0	0	5691.3	5691.3
Total JAN01 - Janitek Cleaning Solutions-Allstate Cleaning, Inc.:				5691.3	0	0	0	5691.3	5691.3
JPR01 - JPR SYSTEMS INC.									
Paid To Same Vendor									
JPR01 - JPR SYSTEMS INC.	33346	01/30/2024	MSA Confined Gas Monitors	7491.39	0	0	0	7491.39	7491.39
Total Paid To Same Vendor:				7491.39	0	0	0	7491.39	7491.39
Total JPR01 - JPR SYSTEMS INC.:				7491.39	0	0	0	7491.39	7491.39
JVE01 - J VEGA ENGINEERING INC.									
Paid To Same Vendor									
JVE01 - J VEGA ENGINEERING IN	Pymt 2- PW23-01	01/12/2024	Extra Work - Out of scope	48293.71	0	0	0	48293.71	48293.71
JVE01 - J VEGA ENGINEERING IN	Retention-Pymt 2	01/12/2024	Retention Payment 2- Project	-2414.69	0	0	0	-2414.69	-2414.69
JVE01 - J VEGA ENGINEERING IN	Pymt3-Retention Release	01/25/2024	Retention Payment-Project Re	20705.89	0	0	0	20705.89	20705.89
Total Paid To Same Vendor:				66584.91	0	0	0	66584.91	66584.91
Total JVE01 - J VEGA ENGINEERING INC.:				66584.91	0	0	0	66584.91	66584.91
KIE01 - JUDE KIESEWETTER									
Paid To Same Vendor									
KIE01 - JUDE KIESEWETTER	22824	02/28/2024	Tuition Reimb-Fall 2023	287	0	0	0	287	287
Total Paid To Same Vendor:				287	0	0	0	287	287
Total KIE01 - JUDE KIESEWETTER:				287	0	0	0	287	287
KUN01 - TGBAR INC									
Paid To Same Vendor									
KUN01 - TGBAR INC	7466	01/16/2024	Free Chlorine Analyzer	6865	100	0	0	6965	6965
KUN01 - TGBAR INC	7719	03/27/2024	Kuntze Free Chlorine online M	6865	97.5	0	0	6962.5	6962.5
Total Paid To Same Vendor:				13730	197.5	0	0	13927.5	13927.5
Total KUN01 - TGBAR INC:				13730	197.5	0	0	13927.5	13927.5

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
LAS02 - CINDY SALDIVAR									
Paid To Same Vendor									
LAS02 - CINDY SALDIVAR	12224	01/25/2024	Notarization-NOC PV Well#2	30	0	0	0	30	30
Total Paid To Same Vendor:				30	0	0	0	30	30
Total LAS02 - CINDY SALDIVAR:				30	0	0	0	30	30

LAS03 - LASER TONER & COMPUTER SUPPLY, INC

Paid To Same Vendor									
LAS03 - LASER TONER & COMPU	167266	01/12/2024	Toner Cartridges for Office Pri	396.76	0	0	0	396.76	396.76
LAS03 - LASER TONER & COMPU	167464	03/29/2024	Toner for Office Printers	85.78	0	0	0	85.78	85.78
Total Paid To Same Vendor:				482.54	0	0	0	482.54	482.54
Total LAS03 - LASER TONER & COMPUTER SUPPLY, INC:				482.54	0	0	0	482.54	482.54

LIN01 - LINDE GAS & EQUIPMENT INC

Paid To Same Vendor									
LIN01 - LINDE GAS & EQUIPMEN	40128358	01/03/2024	Acetylene Gas Cylinders	90.25	0	0	0	90.25	90.25
LIN01 - LINDE GAS & EQUIPMEN	40642033	01/30/2024	Acetylen Gas Cylinders	93.26	0	0	0	93.26	93.26
LIN01 - LINDE GAS & EQUIPMEN	41252007	02/26/2024	Acetylene Gas Cylinders	93.26	0	0	0	93.26	93.26
LIN01 - LINDE GAS & EQUIPMEN	41825953	03/27/2024	Acetylene Gas Cylinders	87.24	0	0	0	87.24	87.24
Total Paid To Same Vendor:				364.01	0	0	0	364.01	364.01
Total LIN01 - LINDE GAS & EQUIPMENT INC:				364.01	0	0	0	364.01	364.01

LNL01 - LINCOLN FINANCIAL GROUP

Paid To Same Vendor									
LNL01 - LINCOLN FINANCIAL GRC	INV0014228	01/11/2024	Deferred Compensation	2749.07	0	0	0	2749.07	2749.07
LNL01 - LINCOLN FINANCIAL GRC	INV0014282	01/25/2024	Deferred Compensation	2749.07	0	0	0	2749.07	2749.07
LNL01 - LINCOLN FINANCIAL GRC	INV0014335	02/08/2024	Deferred Compensation	2749.07	0	0	0	2749.07	2749.07
LNL01 - LINCOLN FINANCIAL GRC	INV0014380	02/22/2024	Deferred Compensation	2749.07	0	0	0	2749.07	2749.07
LNL01 - LINCOLN FINANCIAL GRC	INV0014432	03/07/2024	Deferred Compensation	2749.07	0	0	0	2749.07	2749.07
LNL01 - LINCOLN FINANCIAL GRC	INV0014497	03/21/2024	Deferred Compensation	2849.07	0	0	0	2849.07	2849.07
Total Paid To Same Vendor:				16594.42	0	0	0	16594.42	16594.42
Total LNL01 - LINCOLN FINANCIAL GROUP:				16594.42	0	0	0	16594.42	16594.42

LOW03 - LOWTHORP RICHARDS, LLP

Paid To Same Vendor									
LOW03 - LOWTHORP RICHARDS,	118644	02/27/2024	GSA Legal Services	227.5	0	0	0	227.5	227.5
LOW03 - LOWTHORP RICHARDS,	118647	02/27/2024	Legal Services	4821.5	0	0	0	4821.5	4821.5
LOW03 - LOWTHORP RICHARDS,	118723	03/12/2024	PFAS Legal Services	80	0	0	0	80	80
LOW03 - LOWTHORP RICHARDS,	118724	03/12/2024	Legal Services	4415	0	0	0	4415	4415

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
LOW03 - LOWTHORP RICHARDS,	118725	03/12/2024	Legal Services	522	0	0	0	522	522
Total Paid To Same Vendor:				10066	0	0	0	10066	10066
Total LOW03 - LOWTHORP RICHARDS, LLP:				10066	0	0	0	10066	10066
MCC02 - MCCALL'S METER SALES & SERVICE									
Paid To Same Vendor									
MCC02 - MCCALL'S METER SALE	36524	03/27/2024	Production Meter Calibration	2420	0	0	0	2420	2420
Total Paid To Same Vendor:				2420	0	0	0	2420	2420
Total MCC02 - MCCALL'S METER SALES & SERVICE:				2420	0	0	0	2420	2420
MCR01 - MCR TECHNOLOGIES, INC.									
Paid To Same Vendor									
MCR01 - MCR TECHNOLOGIES, II	42485	03/27/2024	Production Mag Meter Cals	6443	0	0	0	6443	6443
Total Paid To Same Vendor:				6443	0	0	0	6443	6443
Total MCR01 - MCR TECHNOLOGIES, INC.:				6443	0	0	0	6443	6443
MKN01 - MICHAEL K. NUNLEY & ASSOCIATES, INC.									
Paid To Same Vendor									
MKN01 - MICHAEL K. NUNLEY &	1039518	01/10/2024	(SPCC) Plan Preparation	1200.98	0	0	0	1200.98	1200.98
MKN01 - MICHAEL K. NUNLEY &	1039812	01/17/2024	CO-01: add City traffic control	144.2	0	0	0	144.2	144.2
MKN01 - MICHAEL K. NUNLEY &	10399985	02/14/2024	CO-01: add City traffic control	775.59	0	0	0	775.59	775.59
Total Paid To Same Vendor:				2120.77	0	0	0	2120.77	2120.77
Total MKN01 - MICHAEL K. NUNLEY & ASSOCIATES, INC.:				2120.77	0	0	0	2120.77	2120.77
MNS01 - MNS ENGINEERS, INC.									
Paid To Same Vendor									
MNS01 - MNS ENGINEERS, INC.	85075	01/16/2024	Engineering Support services c	168.75	0	0	0	168.75	168.75
MNS01 - MNS ENGINEERS, INC.	85341	02/14/2024	Solids Dewatering Press	503.75	0	0	0	503.75	503.75
MNS01 - MNS ENGINEERS, INC.	85630	03/13/2024	Solids Dewatering Press	5776.75	0	0	0	5776.75	5776.75
MNS01 - MNS ENGINEERS, INC.	85122	03/26/2024	Solids Dewatering Press	1164	0	0	0	1164	1164
MNS01 - MNS ENGINEERS, INC.	85342	03/26/2024	Solids Dewatering Press	5190	0	0	0	5190	5190
MNS01 - MNS ENGINEERS, INC.	85343	03/29/2024	Water Quality Sampling Statio	1338	0	0	0	1338	1338
Total Paid To Same Vendor:				14141.25	0	0	0	14141.25	14141.25
Total MNS01 - MNS ENGINEERS, INC.:				14141.25	0	0	0	14141.25	14141.25
NEL02 - ANDREW NELSON									
Paid To Same Vendor									
NEL02 - ANDREW NELSON	TrvlReimb-CasaConferenc	02/20/2024	Casa Winter Conference-Trvl F	1175.82	0	0	0	1175.82	1175.82
Total Paid To Same Vendor:				1175.82	0	0	0	1175.82	1175.82
Total NEL02 - ANDREW NELSON:				1175.82	0	0	0	1175.82	1175.82

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
NES01 - NE Systems Incorporated									
Paid To Same Vendor									
NES01 - NE Systems Incorporated	4502	02/28/2024	Annual Firewall Support Renewal	4735	0	0	0	4735	4735
Total Paid To Same Vendor:				4735	0	0	0	4735	4735
Total NES01 - NE Systems Incorporated:				4735	0	0	0	4735	4735
NOR07 - NORTHSTAR CHEMICAL									
Paid To Same Vendor									
NOR07 - NORTHSTAR CHEMICAL	271802	01/17/2024	Materials & Supplies - Chemicals	11438.46	0	0	0	11438.46	11438.46
NOR07 - NORTHSTAR CHEMICAL	274067	02/09/2024	Chemicals CL2- RMWTP	1911.87	0	0	0	1911.87	1911.87
NOR07 - NORTHSTAR CHEMICAL	274068	02/09/2024	Chemicals (CL2) - Conejo GAC	4201.92	0	0	0	4201.92	4201.92
NOR07 - NORTHSTAR CHEMICAL	274069	02/09/2024	Chemicals (CL2) - Tierra Rejada	1252.91	0	0	0	1252.91	1252.91
NOR07 - NORTHSTAR CHEMICAL	274070	02/09/2024	Chemicals (Hydroxide) - RMW	6554.53	0	0	0	6554.53	6554.53
NOR07 - NORTHSTAR CHEMICAL	275577	03/12/2024	Chemicals (Ammonium Sulfate)	3415.91	0	0	0	3415.91	3415.91
NOR07 - NORTHSTAR CHEMICAL	277019	03/22/2024	RMWTP Chemicals-Sodium Hydroxide	6302.88	0	0	0	6302.88	6302.88
Total Paid To Same Vendor:				35078.48	0	0	0	35078.48	35078.48
Total NOR07 - NORTHSTAR CHEMICAL:				35078.48	0	0	0	35078.48	35078.48
OCC01 - OCCU-MED, LTD.									
Paid To Same Vendor									
OCC01 - OCCU-MED, LTD.	01247110a	01/12/2024	New Hire Physical-PV	312.1	0	0	0	312.1	312.1
Total Paid To Same Vendor:				312.1	0	0	0	312.1	312.1
Total OCC01 - OCCU-MED, LTD.:				312.1	0	0	0	312.1	312.1
OLI01 - OLIN CORP-CHLOR ALKALI									
Paid To Same Vendor									
OLI01 - OLIN CORP-CHLOR ALKALI	900369379	01/17/2024	Materials & Supplies - Chemicals	12293.58	0	0	0	12293.58	12293.58
OLI01 - OLIN CORP-CHLOR ALKALI	900384060	02/26/2024	Chemicals CWRF	12154.95	0	0	0	12154.95	12154.95
Total Paid To Same Vendor:				24448.53	0	0	0	24448.53	24448.53
Total OLI01 - OLIN CORP-CHLOR ALKALI:				24448.53	0	0	0	24448.53	24448.53
PAP01 - PAPE MATERIAL HANDLING, INC									
Paid To Same Vendor									
PAP01 - PAPE MATERIAL HANDLING, INC	6455597	01/17/2024	Vehicle Maintenance - Forklift	247.7	0	0	0	247.7	247.7
PAP01 - PAPE MATERIAL HANDLING, INC	6456995	03/28/2024	Forklift Repair	1484.19	0	0	0	1484.19	1484.19
Total Paid To Same Vendor:				1731.89	0	0	0	1731.89	1731.89
Total PAP01 - PAPE MATERIAL HANDLING, INC:				1731.89	0	0	0	1731.89	1731.89
PER01 - PUBLIC EMPLOYEES									
Paid To Same Vendor									
PER01 - PUBLIC EMPLOYEES	INV0014229	01/11/2024	PERS-Classic Employee Portion	189.8	0	0	0	189.8	189.8

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
PER01 - PUBLIC EMPLOYEES	INV0014230	01/11/2024	PERS-Classic Employer Portior	321.28	0	0	0	321.28	321.28
PER01 - PUBLIC EMPLOYEES	INV0014233	01/11/2024	PERS-Classic Employee Portior	2711.2	0	0	0	2711.2	2711.2
PER01 - PUBLIC EMPLOYEES	INV0014234	01/11/2024	PERS Survivors	24.18	0	0	0	24.18	24.18
PER01 - PUBLIC EMPLOYEES	INV0014235	01/11/2024	Employee-PERS Classic	2033.4	0	0	0	2033.4	2033.4
PER01 - PUBLIC EMPLOYEES	INV0014236	01/11/2024	PERS-Classic Employer Portior	8385.81	0	0	0	8385.81	8385.81
PER01 - PUBLIC EMPLOYEES	INV0014237	01/11/2024	Employee-PERS Classic	213.23	0	0	0	213.23	213.23
PER01 - PUBLIC EMPLOYEES	INV0014238	01/11/2024	Employer-PERS New	3210.85	0	0	0	3210.85	3210.85
PER01 - PUBLIC EMPLOYEES	INV0014239	01/11/2024	Employee-PERS New	3240.12	0	0	0	3240.12	3240.12
PER01 - PUBLIC EMPLOYEES	INV0014285	01/25/2024	PERS-Classic Employee Portior	189.8	0	0	0	189.8	189.8
PER01 - PUBLIC EMPLOYEES	INV0014286	01/25/2024	PERS-Classic Employer Portior	321.28	0	0	0	321.28	321.28
PER01 - PUBLIC EMPLOYEES	INV0014294	01/25/2024	PERS-Classic Employee Portior	2711.2	0	0	0	2711.2	2711.2
PER01 - PUBLIC EMPLOYEES	INV0014295	01/25/2024	PERS Survivors	24.18	0	0	0	24.18	24.18
PER01 - PUBLIC EMPLOYEES	INV0014296	01/25/2024	Employee-PERS Classic	2033.4	0	0	0	2033.4	2033.4
PER01 - PUBLIC EMPLOYEES	INV0014297	01/25/2024	PERS-Classic Employer Portior	8385.81	0	0	0	8385.81	8385.81
PER01 - PUBLIC EMPLOYEES	INV0014298	01/25/2024	Employee-PERS Classic	213.23	0	0	0	213.23	213.23
PER01 - PUBLIC EMPLOYEES	INV0014299	01/25/2024	Employer-PERS New	3210.85	0	0	0	3210.85	3210.85
PER01 - PUBLIC EMPLOYEES	INV0014300	01/25/2024	Employee-PERS New	3240.12	0	0	0	3240.12	3240.12
PER01 - PUBLIC EMPLOYEES	INV0014336	02/08/2024	PERS-Classic Employee Portior	189.8	0	0	0	189.8	189.8
PER01 - PUBLIC EMPLOYEES	INV0014337	02/08/2024	PERS-Classic Employer Portior	321.28	0	0	0	321.28	321.28
PER01 - PUBLIC EMPLOYEES	INV0014340	02/08/2024	PERS-Classic Employee Portior	2711.2	0	0	0	2711.2	2711.2
PER01 - PUBLIC EMPLOYEES	INV0014341	02/08/2024	PERS Survivors	24.18	0	0	0	24.18	24.18
PER01 - PUBLIC EMPLOYEES	INV0014342	02/08/2024	Employee-PERS Classic	2033.4	0	0	0	2033.4	2033.4
PER01 - PUBLIC EMPLOYEES	INV0014343	02/08/2024	PERS-Classic Employer Portior	8385.81	0	0	0	8385.81	8385.81
PER01 - PUBLIC EMPLOYEES	INV0014344	02/08/2024	Employee-PERS Classic	213.23	0	0	0	213.23	213.23
PER01 - PUBLIC EMPLOYEES	INV0014345	02/08/2024	Employer-PERS New	3210.85	0	0	0	3210.85	3210.85
PER01 - PUBLIC EMPLOYEES	INV0014346	02/08/2024	Employee-PERS New	3240.12	0	0	0	3240.12	3240.12
PER01 - PUBLIC EMPLOYEES	INV0014383	02/22/2024	PERS-Classic Employee Portior	189.8	0	0	0	189.8	189.8
PER01 - PUBLIC EMPLOYEES	INV0014384	02/22/2024	PERS-Classic Employer Portior	321.28	0	0	0	321.28	321.28
PER01 - PUBLIC EMPLOYEES	INV0014392	02/22/2024	PERS-Classic Employee Portior	2711.2	0	0	0	2711.2	2711.2
PER01 - PUBLIC EMPLOYEES	INV0014393	02/22/2024	PERS Survivors	24.18	0	0	0	24.18	24.18
PER01 - PUBLIC EMPLOYEES	INV0014394	02/22/2024	Employee-PERS Classic	2033.4	0	0	0	2033.4	2033.4
PER01 - PUBLIC EMPLOYEES	INV0014395	02/22/2024	PERS-Classic Employer Portior	8385.81	0	0	0	8385.81	8385.81
PER01 - PUBLIC EMPLOYEES	INV0014396	02/22/2024	Employee-PERS Classic	213.23	0	0	0	213.23	213.23
PER01 - PUBLIC EMPLOYEES	INV0014397	02/22/2024	Employer-PERS New	3210.85	0	0	0	3210.85	3210.85
PER01 - PUBLIC EMPLOYEES	INV0014398	02/22/2024	Employee-PERS New	3240.12	0	0	0	3240.12	3240.12
PER01 - PUBLIC EMPLOYEES	INV0014433	03/07/2024	PERS-Classic Employee Portior	192.92	0	0	0	192.92	192.92
PER01 - PUBLIC EMPLOYEES	INV0014434	03/07/2024	PERS-Classic Employer Portior	326.58	0	0	0	326.58	326.58
PER01 - PUBLIC EMPLOYEES	INV0014437	03/07/2024	PERS-Classic Employee Portior	2755.91	0	0	0	2755.91	2755.91
PER01 - PUBLIC EMPLOYEES	INV0014438	03/07/2024	PERS Survivors	24.18	0	0	0	24.18	24.18
PER01 - PUBLIC EMPLOYEES	INV0014439	03/07/2024	Employee-PERS Classic	2066.93	0	0	0	2066.93	2066.93
PER01 - PUBLIC EMPLOYEES	INV0014440	03/07/2024	PERS-Classic Employer Portior	8518.13	0	0	0	8518.13	8518.13
PER01 - PUBLIC EMPLOYEES	INV0014441	03/07/2024	Employee-PERS Classic	213.23	0	0	0	213.23	213.23
PER01 - PUBLIC EMPLOYEES	INV0014442	03/07/2024	Employer-PERS New	3210.85	0	0	0	3210.85	3210.85

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
PER01 - PUBLIC EMPLOYEES	INV0014443	03/07/2024	Employee-PERS New	3240.12	0	0	0	3240.12	3240.12
PER01 - PUBLIC EMPLOYEES	INV0014500	03/21/2024	PERS-Classic Employee Portior	192.92	0	0	0	192.92	192.92
PER01 - PUBLIC EMPLOYEES	INV0014501	03/21/2024	PERS-Classic Employer Portior	326.58	0	0	0	326.58	326.58
PER01 - PUBLIC EMPLOYEES	INV0014509	03/21/2024	PERS-Classic Employee Portior	2755.91	0	0	0	2755.91	2755.91
PER01 - PUBLIC EMPLOYEES	INV0014510	03/21/2024	PERS Survivors	24.18	0	0	0	24.18	24.18
PER01 - PUBLIC EMPLOYEES	INV0014511	03/21/2024	Employee-PERS Classic	2066.93	0	0	0	2066.93	2066.93
PER01 - PUBLIC EMPLOYEES	INV0014512	03/21/2024	PERS-Classic Employer Portior	8518.13	0	0	0	8518.13	8518.13
PER01 - PUBLIC EMPLOYEES	INV0014513	03/21/2024	Employee-PERS Classic	213.23	0	0	0	213.23	213.23
PER01 - PUBLIC EMPLOYEES	INV0014514	03/21/2024	Employee-PERS New	3210.85	0	0	0	3210.85	3210.85
PER01 - PUBLIC EMPLOYEES	INV0014515	03/21/2024	Employee-PERS New	3240.12	0	0	0	3240.12	3240.12
Total Paid To Same Vendor:				122417.18	0	0	0	122417.18	122417.18
Total PER01 - PUBLIC EMPLOYEES:				122417.18	0	0	0	122417.18	122417.18

PER02 - PERLITER & INGALSBE

Paid To Same Vendor

PER02 - PERLITER & INGALSBE	18838	01/16/2024	Additional Eng. Support Serv	464.75	0	0	0	464.75	464.75
PER02 - PERLITER & INGALSBE	18838	01/16/2024	Engineering Support Services	121	0	0	0	121	121
PER02 - PERLITER & INGALSBE	18843	02/14/2024	Engineering Support Services	553.5	0	0	0	553.5	553.5
Total Paid To Same Vendor:				1139.25	0	0	0	1139.25	1139.25
Total PER02 - PERLITER & INGALSBE:				1139.25	0	0	0	1139.25	1139.25

PER05 - CAL PERS 457 PLAN

Paid To Same Vendor

PER05 - CAL PERS 457 PLAN	INV0014226	01/11/2024	Deferred Compensation	1096.15	0	0	0	1096.15	1096.15
PER05 - CAL PERS 457 PLAN	INV0014227	01/11/2024	Deferred Compensation	937	0	0	0	937	937
PER05 - CAL PERS 457 PLAN	INV0014280	01/25/2024	Deferred Compensation	1096.15	0	0	0	1096.15	1096.15
PER05 - CAL PERS 457 PLAN	INV0014281	01/25/2024	Deferred Compensation	1237	0	0	0	1237	1237
PER05 - CAL PERS 457 PLAN	INV0014283	01/25/2024	Deferred Compensation	300	0	0	0	300	300
PER05 - CAL PERS 457 PLAN	INV0014333	02/08/2024	Deferred Compensation	1096.15	0	0	0	1096.15	1096.15
PER05 - CAL PERS 457 PLAN	INV0014334	02/08/2024	Deferred Compensation	1237	0	0	0	1237	1237
PER05 - CAL PERS 457 PLAN	INV0014378	02/22/2024	Deferred Compensation	1096.15	0	0	0	1096.15	1096.15
PER05 - CAL PERS 457 PLAN	INV0014379	02/22/2024	Deferred Compensation	1237	0	0	0	1237	1237
PER05 - CAL PERS 457 PLAN	INV0014381	02/22/2024	Deferred Compensation	300	0	0	0	300	300
PER05 - CAL PERS 457 PLAN	INV0014430	03/07/2024	Deferred Compensation	1096.15	0	0	0	1096.15	1096.15
PER05 - CAL PERS 457 PLAN	INV0014431	03/07/2024	Deferred Compensation	4081.8	0	0	0	4081.8	4081.8
PER05 - CAL PERS 457 PLAN	INV0014494	03/21/2024	Deferred Compensation	1096.15	0	0	0	1096.15	1096.15
PER05 - CAL PERS 457 PLAN	INV0014495	03/21/2024	Deferred Compensation	1237	0	0	0	1237	1237
PER05 - CAL PERS 457 PLAN	INV0014498	03/21/2024	Deferred Compensation	300	0	0	0	300	300
Total Paid To Same Vendor:				17443.7	0	0	0	17443.7	17443.7
Total PER05 - CAL PERS 457 PLAN:				17443.7	0	0	0	17443.7	17443.7

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
PIM01 - STELLA G. PIMENTEL									
Paid To Same Vendor									
PIM01 - STELLA G. PIMENTEL	3-26-24 TrvlReimb	03/26/2024	Mileage Reimb-2024 AUS Calif	526.89	0	0	0	526.89	526.89
Total Paid To Same Vendor:				526.89	0	0	0	526.89	526.89
Total PIM01 - STELLA G. PIMENTEL:				526.89	0	0	0	526.89	526.89
PRO05 - PROVOST & PRITCHARD CONSULTING GROUP									
Paid To Same Vendor									
PRO05 - PROVOST & PRITCHARD	104431	01/16/2024	GAC CEQA	1080	0	0	0	1080	1080
PRO05 - PROVOST & PRITCHARD	106022	01/16/2024	GAC CEQA	2316.26	0	0	0	2316.26	2316.26
Total Paid To Same Vendor:				3396.26	0	0	0	3396.26	3396.26
Total PRO05 - PROVOST & PRITCHARD CONSULTING GROUP:				3396.26	0	0	0	3396.26	3396.26
PUM01 - PUMPMAN INC.									
Paid To Same Vendor									
PUM01 - PUMPMAN INC.	801759	01/17/2024	Pump Repair - Diversion Bypa:	24821	0	0	0	24821	24821
Total Paid To Same Vendor:				24821	0	0	0	24821	24821
Total PUM01 - PUMPMAN INC.:				24821	0	0	0	24821	24821
PUR01 - PURETEC INDUSTRIAL WATER									
Paid To Same Vendor									
PUR01 - PURETEC INDUSTRIAL V	2133999	01/03/2024	Chemicals RMWTP	12722.48	0	0	0	12722.48	12722.48
PUR01 - PURETEC INDUSTRIAL V	2134047	01/03/2024	Chemicals RMWTP	16545.83	0	0	0	16545.83	16545.83
PUR01 - PURETEC INDUSTRIAL V	2135429	01/17/2024	Materials & Supplies - Chemic	18043.84	0	0	0	18043.84	18043.84
PUR01 - PURETEC INDUSTRIAL V	2137541	01/17/2024	Deionized Water Service	81.13	0	0	0	81.13	81.13
PUR01 - PURETEC INDUSTRIAL V	2146859	02/09/2024	Deionized Water Service	84.5	0	0	0	84.5	84.5
PUR01 - PURETEC INDUSTRIAL V	2149850	02/26/2024	Chemicals RMWTP	18043.84	0	0	0	18043.84	18043.84
PUR01 - PURETEC INDUSTRIAL V	2156826	03/13/2024	Chemicals RMWTP	17935.38	0	0	0	17935.38	17935.38
PUR01 - PURETEC INDUSTRIAL V	2156832	03/13/2024	Chemicals RMWTP	18115.93	0	0	0	18115.93	18115.93
Total Paid To Same Vendor:				101572.93	0	0	0	101572.93	101572.93
Total PUR01 - PURETEC INDUSTRIAL WATER:				101572.93	0	0	0	101572.93	101572.93
QUI02 - QUINN COMPANY									
Paid To Same Vendor									
QUI02 - QUINN COMPANY	E2904101-2	02/14/2024	PV Well No. 2 Generator and F	87527.56	0	0	0	87527.56	87527.56
QUI02 - QUINN COMPANY	PR010054793	02/14/2024	Credit-Backhoe Battery Core	-43.7	0	0	0	-43.7	-43.7
QUI02 - QUINN COMPANY	WON10021818	02/28/2024	Repair Parts & Maintenance	762.56	0	0	0	762.56	762.56
QUI02 - QUINN COMPANY	WON10021819	03/13/2024	Generator Maintenance 57 Bl	763.34	0	0	0	763.34	763.34
QUI02 - QUINN COMPANY	WON10021820	03/13/2024	Generator Maintenance 26 Re	980.95	0	0	0	980.95	980.95
QUI02 - QUINN COMPANY	WON10021821	03/13/2024	Generator Maintenance 52 W	896.71	0	0	0	896.71	896.71
QUI02 - QUINN COMPANY	WON10021822	03/13/2024	Generator Maintenance 26 Re	968.37	0	0	0	968.37	968.37

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
QUI02 - QUINN COMPANY	WON10021823	03/13/2024	Generator Maintenance 26 Re	1154.93	0	0	0	1154.93	1154.93
QUI02 - QUINN COMPANY	WON10021824	03/13/2024	Generator Maintenance 26 Re	873.79	0	0	0	873.79	873.79
QUI02 - QUINN COMPANY	WON10021825	03/13/2024	Generator Maintenance 26 Re	883.26	0	0	0	883.26	883.26
QUI02 - QUINN COMPANY	WON10021831	03/13/2024	Generator Maintenance 57 Bl	821.09	0	0	0	821.09	821.09
QUI02 - QUINN COMPANY	WON10021832	03/13/2024	Generator Maintenance 52-01	1252.67	0	0	0	1252.67	1252.67
QUI02 - QUINN COMPANY	WON10021833	03/13/2024	Generator Maintenance 52 W	993.07	0	0	0	993.07	993.07
QUI02 - QUINN COMPANY	WON10021834	03/13/2024	Generator Maintenance 52 W	810.36	0	0	0	810.36	810.36
QUI02 - QUINN COMPANY	WON10021835	03/13/2024	Generator Maintenance 26 Re	725.97	0	0	0	725.97	725.97
QUI02 - QUINN COMPANY	WON10021836	03/13/2024	Generator Maintenance 57 Bl	669.69	0	0	0	669.69	669.69
QUI02 - QUINN COMPANY	WON10021837	03/13/2024	Generator Maintenance 57 Bl	786.96	0	0	0	786.96	786.96
QUI02 - QUINN COMPANY	WON10021838	03/13/2024	Generator Maintenance 52 W	869.86	0	0	0	869.86	869.86
QUI02 - QUINN COMPANY	WON10021839	03/13/2024	Generator Maintenance 52-01	1366.02	0	0	0	1366.02	1366.02
QUI02 - QUINN COMPANY	WON10021840	03/13/2024	Generator Maintenance 57 Bl	1090.52	0	0	0	1090.52	1090.52
QUI02 - QUINN COMPANY	WON10021841	03/13/2024	Generator Maintenance 52 W	980.04	0	0	0	980.04	980.04
QUI02 - QUINN COMPANY	WON10021842	03/13/2024	Generator Maintenance 26 Re	948.17	0	0	0	948.17	948.17
QUI02 - QUINN COMPANY	WON10021865	03/13/2024	Generator Maintenance 52 W	394.5	0	0	0	394.5	394.5
QUI02 - QUINN COMPANY	WON10021866	03/13/2024	Generator Maintenance 52 W	394.5	0	0	0	394.5	394.5
QUI02 - QUINN COMPANY	WON10021867	03/13/2024	Generator Maintenance 26 Re	868.69	0	0	0	868.69	868.69
QUI02 - QUINN COMPANY	WON10021903	03/13/2024	Generator Maintenance 57 Bl	2864.74	0	0	0	2864.74	2864.74
QUI02 - QUINN COMPANY	WON10021960	03/27/2024	Generator Maintenance 26 Re	2665.08	0	0	0	2665.08	2665.08
QUI02 - QUINN COMPANY	WON10021961	03/27/2024	Generator Maintenance 57 Bl	2038.95	0	0	0	2038.95	2038.95
QUI02 - QUINN COMPANY	WON10021989	03/27/2024	Generator Maintenance 52 W	2072.87	0	0	0	2072.87	2072.87
QUI02 - QUINN COMPANY	WOO10079634	03/27/2024	Front Loader Service - CWRP	1655.86	0	0	0	1655.86	1655.86
QUI02 - QUINN COMPANY	WON10022034	03/29/2024	Generator Maintenance 57 Bl	2205	0	0	0	2205	2205
Total Paid To Same Vendor:				121242.38	0	0	0	121242.38	121242.38
Total QUI02 - QUINN COMPANY:				121242.38	0	0	0	121242.38	121242.38

R&B01 - R&B AUTOMATION, INC.

Paid To Same Vendor

R&B01 - R&B AUTOMATION, INC	10149864	02/14/2024	CWRF influent pump #1 remo	4931	0	0	0	4931	4931
R&B01 - R&B AUTOMATION, INC	10149865	02/14/2024	CWRF mixer repair	4320	0	0	0	4320	4320
R&B01 - R&B AUTOMATION, INC	10149887	03/27/2024	Drive Coupler Repair CWRF He	3635.5	0	0	0	3635.5	3635.5
Total Paid To Same Vendor:				12886.5	0	0	0	12886.5	12886.5
Total R&B01 - R&B AUTOMATION, INC.:				12886.5	0	0	0	12886.5	12886.5

RAI02 - RAIDER PAINTING COMPANY

Paid To Same Vendor

RAI02 - RAIDER PAINTING COMP	24-1136	03/27/2024	Painting Pond Station Pipes	14300	0	0	0	14300	14300
Total Paid To Same Vendor:				14300	0	0	0	14300	14300
Total RAI02 - RAIDER PAINTING COMPANY:				14300	0	0	0	14300	14300

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
RFS01 - LINCOLN FINANCIAL GROUP									
Paid To Same Vendor									
RFS01 - LINCOLN FINANCIAL GRC	INV0014240	01/11/2024	Profit Share Contribution	2888.49	0	0	0	2888.49	2888.49
RFS01 - LINCOLN FINANCIAL GRC	INV0014301	01/25/2024	Profit Share Contribution	2888.49	0	0	0	2888.49	2888.49
RFS01 - LINCOLN FINANCIAL GRC	INV0014347	02/08/2024	Profit Share Contribution	2888.49	0	0	0	2888.49	2888.49
RFS01 - LINCOLN FINANCIAL GRC	INV0014399	02/22/2024	Profit Share Contribution	2888.49	0	0	0	2888.49	2888.49
RFS01 - LINCOLN FINANCIAL GRC	INV0014444	03/07/2024	Profit Share Contribution	2888.49	0	0	0	2888.49	2888.49
RFS01 - LINCOLN FINANCIAL GRC	INV0014516	03/21/2024	Profit Share Contribution	2888.49	0	0	0	2888.49	2888.49
Total Paid To Same Vendor:				17330.94	0	0	0	17330.94	17330.94
Total RFS01 - LINCOLN FINANCIAL GROUP:				17330.94	0	0	0	17330.94	17330.94
RIN03 - RINCON CONSULTANTS, INC									
Paid To Same Vendor									
RIN03 - RINCON CONSULTANTS,	51378	02/14/2024	Environmental Inspection Sen	6285.04	0	0	0	6285.04	6285.04
Total Paid To Same Vendor:				6285.04	0	0	0	6285.04	6285.04
Total RIN03 - RINCON CONSULTANTS, INC:				6285.04	0	0	0	6285.04	6285.04
ROV01 - THE ROVISYS COMPANY									
Paid To Same Vendor									
ROV01 - THE ROVISYS COMPAN\	85360	02/14/2024	WW Historian Virtualization	600	0	0	0	600	600
ROV01 - THE ROVISYS COMPAN\	87587	02/14/2024	WW Historian Virtualization	688	0	0	0	688	688
ROV01 - THE ROVISYS COMPAN\	90539	02/14/2024	RMWTP Program Update	1200	0	0	0	1200	1200
ROV01 - THE ROVISYS COMPAN\	91257	02/14/2024	RMWTP Program Update	2300	0	0	0	2300	2300
ROV01 - THE ROVISYS COMPAN\	91735	03/12/2024	WW Historian Virtualization	376.28	0	0	0	376.28	376.28
ROV01 - THE ROVISYS COMPAN\	91737	03/12/2024	RMWTP Program Update	270	0	0	0	270	270
Total Paid To Same Vendor:				5434.28	0	0	0	5434.28	5434.28
Total ROV01 - THE ROVISYS COMPANY:				5434.28	0	0	0	5434.28	5434.28
ROY03 - ROYAL INDUSTRIAL SOLUTIONS									
Paid To Same Vendor									
ROY03 - ROYAL INDUSTRIAL SOL	9009-1042154	01/03/2024	Repair Parts - VFD HMI's	919.93	0	0	0	919.93	919.93
ROY03 - ROYAL INDUSTRIAL SOL	9009-1034278	01/17/2024	Repair Parts VFD - Pleasant Va	20206.13	0	0	0	20206.13	20206.13
ROY03 - ROYAL INDUSTRIAL SOL	9009-1038980	01/17/2024	Repair Parts VFD - Pleasant Va	20358.35	0	0	0	20358.35	20358.35
ROY03 - ROYAL INDUSTRIAL SOL	9009-1042076	01/31/2024	Repair Parts Soft Starter - Pon	10614.43	0	0	0	10614.43	10614.43
ROY03 - ROYAL INDUSTRIAL SOL	9009-1043945	03/12/2024	Repair Parts VFD Rosita	10190.58	0	0	0	10190.58	10190.58
ROY03 - ROYAL INDUSTRIAL SOL	9009-1044894	03/13/2024	Repair Parts - CWRF Air Comp	690.34	0	0	0	690.34	690.34
Total Paid To Same Vendor:				62979.76	0	0	0	62979.76	62979.76
Total ROY03 - ROYAL INDUSTRIAL SOLUTIONS:				62979.76	0	0	0	62979.76	62979.76

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
RTL01 - RT LAWRENCE CORPORATION									
Paid To Same Vendor									
RTL01 - RT LAWRENCE CORPOR/	48714	01/17/2024	Monthly Lock Box Services	757.66	0	0	0	757.66	757.66
RTL01 - RT LAWRENCE CORPOR/	48767	02/14/2024	Monthly Lockbox Services-Jan	716.47	0	0	0	716.47	716.47
RTL01 - RT LAWRENCE CORPOR/	48832	03/13/2024	Monthly Lockbox Services for	682.94	0	0	0	682.94	682.94
Total Paid To Same Vendor:				2157.07	0	0	0	2157.07	2157.07
Total RTL01 - RT LAWRENCE CORPORATION:				2157.07	0	0	0	2157.07	2157.07
SAL01 - SALINAS & SONS ROOTER INC									
Paid To Same Vendor									
SAL01 - SALINAS & SONS ROOTE	00-15888	01/03/2024	Plumber- O&M Restroom	740.86	0	0	0	740.86	740.86
Total Paid To Same Vendor:				740.86	0	0	0	740.86	740.86
Total SAL01 - SALINAS & SONS ROOTER INC:				740.86	0	0	0	740.86	740.86
SAM01 - SAM HILL & SONS, INC.									
Paid To Same Vendor									
SAM01 - SAM HILL & SONS, INC.	4838	03/27/2024	Leak Repair 1688 Summerfield	11996.68	0	0	0	11996.68	11996.68
Total Paid To Same Vendor:				11996.68	0	0	0	11996.68	11996.68
Total SAM01 - SAM HILL & SONS, INC.:				11996.68	0	0	0	11996.68	11996.68
SCE01 - SOUTHERN CALIF. EDISON									
Paid To Same Vendor									
SCE01 - SOUTHERN CALIF. EDISC	Jan24-Act 700000046827	01/15/2024	Acct Ref#700000046827 -Curr	19754.92	0	0	0	19754.92	19754.92
SCE01 - SOUTHERN CALIF. EDISC	Jan24-Act 700789611972	01/15/2024	Acct Ref#700789611972-Curr	1681.09	0	0	0	1681.09	1681.09
SCE01 - SOUTHERN CALIF. EDISC	Feb24-700000046827	02/14/2024	February 2024 Usage Charges	394435.07	0	0	0	394435.07	394435.07
SCE01 - SOUTHERN CALIF. EDISC	Feb24-700789611972	02/14/2024	Current Usage Chgs(Act 8015	199.72	0	0	0	199.72	199.72
SCE01 - SOUTHERN CALIF. EDISC	March 2024	03/08/2024	Current Usage Charges	102261.97	0	0	0	102261.97	102261.97
Total Paid To Same Vendor:				518332.77	0	0	0	518332.77	518332.77
Total SCE01 - SOUTHERN CALIF. EDISON:				518332.77	0	0	0	518332.77	518332.77
SCF01 - SC Fuels									
Paid To Same Vendor									
SCF01 - SC Fuels	2544819IN	01/03/2024	Material & Supplies - FUEL	1704.51	0	0	0	1704.51	1704.51
SCF01 - SC Fuels	2548129IN	01/03/2024	Material & Supplies - FUEL	836.6	0	0	0	836.6	836.6
SCF01 - SC Fuels	2552018IN	01/17/2024	Materials & Supplies - FUEL	1215.52	0	0	0	1215.52	1215.52
SCF01 - SC Fuels	2554998IN	01/17/2024	Materials & Supplies - FUEL - F	1957.28	0	0	0	1957.28	1957.28
SCF01 - SC Fuels	2556276IN	01/17/2024	Materials & Supplies - FUEL	1311.76	0	0	0	1311.76	1311.76
SCF01 - SC Fuels	2562121IN	01/30/2024	Material & Supplies - FUEL	1452.95	0	0	0	1452.95	1452.95
SCF01 - SC Fuels	2566087IN	01/30/2024	Material & Supplies - FUEL	1633.09	0	0	0	1633.09	1633.09
SCF01 - SC Fuels	2570784IN	02/09/2024	Materials & Supplies - FUEL	1448.76	0	0	0	1448.76	1448.76
SCF01 - SC Fuels	2575500IN	02/09/2024	Materials & Supplies - FUEL	1952.74	0	0	0	1952.74	1952.74

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
SCF01 - SC Fuels	2581179IN	02/26/2024	Material & Supplies - FUEL	1848.41	0	0	0	1848.41	1848.41
SCF01 - SC Fuels	2582120IN	02/26/2024	Material & Supplies - FUEL PO	2058.53	0	0	0	2058.53	2058.53
SCF01 - SC Fuels	2584318IN	02/26/2024	Material & Supplies - FUEL	1531.05	0	0	0	1531.05	1531.05
SCF01 - SC Fuels	2589437IN	03/13/2024	Material & Supplies - FUEL	1044.01	0	0	0	1044.01	1044.01
SCF01 - SC Fuels	2592595IN	03/13/2024	Material & Supplies - FUEL	2257.27	0	0	0	2257.27	2257.27
SCF01 - SC Fuels	2598932IN	03/22/2024	Material & Supplies- FUEL	1830.51	0	0	0	1830.51	1830.51
SCF01 - SC Fuels	2603124IN	03/22/2024	Materials & Supplies - FUEL	1981.85	0	0	0	1981.85	1981.85
SCF01 - SC Fuels	2603034IN	03/27/2024	Material & Supplies - FUEL	1874.49	0	0	0	1874.49	1874.49
SCF01 - SC Fuels	2606931IN	03/29/2024	Material & Supplies - FUEL	1797.27	0	0	0	1797.27	1797.27
Total Paid To Same Vendor:				29736.6	0	0	0	29736.6	29736.6
Total SCF01 - SC Fuels:				29736.6	0	0	0	29736.6	29736.6

SCG01 - SOUTHERN CALIFORNIA GAS

Paid To Same Vendor

SCG01 - SOUTHERN CALIFORNIA	Jan2024	01/16/2024	December 2023 Usge Charges	16.57	0	0	0	16.57	16.57
SCG01 - SOUTHERN CALIFORNIA	Jan2024-A	01/16/2024	December 2023 Usge Charges	101.95	0	0	0	101.95	101.95
SCG01 - SOUTHERN CALIFORNIA	Feb2024	02/13/2024	January 24-Usage Charges -Ac	14.3	0	0	0	14.3	14.3
SCG01 - SOUTHERN CALIFORNIA	Feb2024-A	02/13/2024	January 24-Usage Charges -Ac	195.46	0	0	0	195.46	195.46
SCG01 - SOUTHERN CALIFORNIA	March2024	03/13/2024	February's Usage-Act 123-787	15.78	0	0	0	15.78	15.78
SCG01 - SOUTHERN CALIFORNIA	March2024-A	03/13/2024	February's Usage-Act 170-013	232.61	0	0	0	232.61	232.61
Total Paid To Same Vendor:				576.67	0	0	0	576.67	576.67
Total SCG01 - SOUTHERN CALIFORNIA GAS:				576.67	0	0	0	576.67	576.67

SCH08 - JOSEPHINE SCHOLL

Paid To Same Vendor

SCH08 - JOSEPHINE SCHOLL	32624-TRVL REIMB	03/27/2024	Buena Park Cerritos Conf-Mile	117.92	0	0	0	117.92	117.92
Total Paid To Same Vendor:				117.92	0	0	0	117.92	117.92
Total SCH08 - JOSEPHINE SCHOLL:				117.92	0	0	0	117.92	117.92

SEC03 - SYMETRA LIFE INS CO.

Paid To Same Vendor

SEC03 - SYMETRA LIFE INS CO.	CM0000498	01/03/2024	Stafford Premium Adjustment	-11.75	0	0	0	-11.75	0
SEC03 - SYMETRA LIFE INS CO.	INV0014289	01/25/2024	Life Insurance	305.5	0	0	0	305.5	305.5
SEC03 - SYMETRA LIFE INS CO.	INV0014387	02/22/2024	Life Insurance	305.5	0	0	0	305.5	305.5
SEC03 - SYMETRA LIFE INS CO.	INV0014504	03/21/2024	Life Insurance	305.5	0	0	0	305.5	305.5
Total Paid To Same Vendor:				904.75	0	0	0	904.75	916.5
Total SEC03 - SYMETRA LIFE INS CO.:				904.75	0	0	0	904.75	916.5

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
SMA05 - HADRONEX INC.									
Paid To Same Vendor									
SMA05 - HADRONEX INC.	30880	02/26/2024	Smart Cover Repairs	672	0	0	0	672	672
Total Paid To Same Vendor:				672	0	0	0	672	672
Total SMA05 - HADRONEX INC.:				672	0	0	0	672	672
SMT01 - SM TIRE, INC.									
Paid To Same Vendor									
SMT01 - SM TIRE, INC.	254003	01/30/2024	Repair Parts - CWRP Tractor Ti	522.63	0	0	0	522.63	522.63
Total Paid To Same Vendor:				522.63	0	0	0	522.63	522.63
Total SMT01 - SM TIRE, INC.:				522.63	0	0	0	522.63	522.63
SPA01 - SPARKLETTS									
Paid To Same Vendor									
SPA01 - SPARKLETTS	4667386-122423	01/03/2024	Distilled Bottled Water	64.45	0	0	0	64.45	64.45
SPA01 - SPARKLETTS	4667386-012124	01/30/2024	Distilled Bottled Water	64.45	0	0	0	64.45	64.45
SPA01 - SPARKLETTS	4667386-021824	02/26/2024	Distilled Bottled Water	64.45	0	0	0	64.45	64.45
SPA01 - SPARKLETTS	4667386-031724	03/22/2024	Distilled Bottled Water	89.43	0	0	0	89.43	89.43
Total Paid To Same Vendor:				282.78	0	0	0	282.78	282.78
Total SPA01 - SPARKLETTS:				282.78	0	0	0	282.78	282.78
STA05 - STATE WATER RESOURCES CONTROL BOARD									
Paid To Same Vendor									
STA05 - STATE WATER RESOURC	D4Cert-JorgeN	01/29/2024	D4 Certification for Jorge Nave	105	0	0	0	105	105
STA05 - STATE WATER RESOURC	D3 Exam-KyleH	02/22/2024	D3 Exam Fee-Kyle Henschel	100	0	0	0	100	100
STA05 - STATE WATER RESOURC	D2 Renewal-JudeK	03/13/2024	D2 Cert Renewal-Jude Kiesem	110	0	0	0	110	110
STA05 - STATE WATER RESOURC	T3 Renewal-JudeK	03/13/2024	T3 Cert Renewal-Jude Kiesem	90	0	0	0	90	90
STA05 - STATE WATER RESOURC	WW1-Cert-MikeS	03/13/2024	Wastewater Treatment Opera	110	0	0	0	110	110
Total Paid To Same Vendor:				515	0	0	0	515	515
Total STA05 - STATE WATER RESOURCES CONTROL BOARD:				515	0	0	0	515	515
STA13 - STATE WATER RESOURCES CONTROL BOARD									
Paid To Same Vendor									
STA13 - STATE WATER RESOURC	2024-Extraction&Diversio	01/30/2024	Groundwater Extraction & Div	300	0	0	0	300	300
Total Paid To Same Vendor:				300	0	0	0	300	300
Total STA13 - STATE WATER RESOURCES CONTROL BOARD:				300	0	0	0	300	300
SWR01 - SWRCB-Drinking Water Program Fees									
Paid To Same Vendor									
SWR01 - SWRCB-Drinking Water	LW-1046662	01/03/2024	SWRCB Water System Fees	46993.56	0	0	0	46993.56	46993.56

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
SWR01 - SWRCB-Drinking Water	60187	02/08/2024	Replacing Ck-60187 - annual fi	49227	0	0	0	49227	49227
Total Paid To Same Vendor:				96220.56	0	0	0	96220.56	96220.56
Total SWR01 - SWRCB-Drinking Water Program Fees:				96220.56	0	0	0	96220.56	96220.56

SYN02 - SYNAGRO TECHNOLOGIES

Paid To Same Vendor									
SYN02 - SYNAGRO TECHNOLOGI	46143	03/13/2024	Sludge Removal	54459.5	0	0	0	54459.5	54459.5
Total Paid To Same Vendor:				54459.5	0	0	0	54459.5	54459.5
Total SYN02 - SYNAGRO TECHNOLOGIES:				54459.5	0	0	0	54459.5	54459.5

T&T01 - T&T TRUCK & CRANE SERVICE

Paid To Same Vendor									
T&T01 - T&T TRUCK & CRANE SE	165966	01/30/2024	Crane at Diversion	855	0	0	0	855	855
Total Paid To Same Vendor:				855	0	0	0	855	855
Total T&T01 - T&T TRUCK & CRANE SERVICE:				855	0	0	0	855	855

THE02 - THE CAPRICORN GROUP

Paid To Same Vendor									
THE02 - THE CAPRICORN GROUF	19406	02/26/2024	Materials & Supplies - Kitchen	564.51	0	0	0	564.51	564.51
Total Paid To Same Vendor:				564.51	0	0	0	564.51	564.51
Total THE02 - THE CAPRICORN GROUP:				564.51	0	0	0	564.51	564.51

THO09 - THOMAS SCIENTIFIC

Paid To Same Vendor									
THO09 - THOMAS SCIENTIFIC	3098092	01/25/2024	Lab Materials and Supplies	383.55	0	0	0	383.55	383.55
THO09 - THOMAS SCIENTIFIC	3189402	01/30/2024	Replcmt Bulbs UV Lamps,SM 5	253.77	0	0	0	253.77	253.77
THO09 - THOMAS SCIENTIFIC	3198303	02/09/2024	Lab Reagent	223.62	0	0	0	223.62	223.62
THO09 - THOMAS SCIENTIFIC	3199985	02/09/2024	Lab Supplies	17.14	0	0	0	17.14	17.14
THO09 - THOMAS SCIENTIFIC	3211644	02/22/2024	Lab Equipment	168.51	0	0	0	168.51	168.51
THO09 - THOMAS SCIENTIFIC	3218703	02/26/2024	Laboratory Supplies	483.67	0	0	0	483.67	483.67
THO09 - THOMAS SCIENTIFIC	3220905	02/28/2024	Reference Materials (Standarc	412.46	0	0	0	412.46	412.46
THO09 - THOMAS SCIENTIFIC	3239631	03/22/2024	Lab Supplies	66.32	0	0	0	66.32	66.32
Total Paid To Same Vendor:				2009.04	0	0	0	2009.04	2009.04
Total THO09 - THOMAS SCIENTIFIC:				2009.04	0	0	0	2009.04	2009.04

TON01 - TONY'S BODY SHOP

Paid To Same Vendor									
TON01 - TONY'S BODY SHOP	61301	03/26/2024	Repair Camrosa Fleet Vehicle I	2707.67	0	0	0	2707.67	2707.67
Total Paid To Same Vendor:				2707.67	0	0	0	2707.67	2707.67
Total TON01 - TONY'S BODY SHOP:				2707.67	0	0	0	2707.67	2707.67

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
TOT02 - TRAFFIC TECHNOLOGIES LLC									
Paid To Same Vendor									
TOT02 - TRAFFIC TECHNOLOGIE	45853	02/27/2024	Material and Supplies - Safety	699.69	0	0	0	699.69	699.69
TOT02 - TRAFFIC TECHNOLOGIE	46850	03/27/2024	Signs for Heritage Park Monitc	181.9	0	0	0	181.9	181.9
Total Paid To Same Vendor:				881.59	0	0	0	881.59	881.59
Total TOT02 - TRAFFIC TECHNOLOGIES LLC:				881.59	0	0	0	881.59	881.59
TRA02 - TRAVIS AGRICULTURAL, INC									
Paid To Same Vendor									
TRA02 - TRAVIS AGRICULTURAL,	23889-P	01/30/2024	Leisure Village service line/val	45585	0	0	0	45585	45585
TRA02 - TRAVIS AGRICULTURAL,	23889F	02/28/2024	Leisure Village service line/val	5065	0	0	0	5065	5065
Total Paid To Same Vendor:				50650	0	0	0	50650	50650
Total TRA02 - TRAVIS AGRICULTURAL, INC:				50650	0	0	0	50650	50650
UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CA									
Paid To Same Vendor									
UND01 - UNDERGROUND SERVIK	1220230211	01/03/2024	Dig Alert Tickets Monthly Cha	251.5	0	0	0	251.5	251.5
UND01 - UNDERGROUND SERVIK	23-242132	01/03/2024	Dig Alert Tickets Monthly Cha	123.19	0	0	0	123.19	123.19
UND01 - UNDERGROUND SERVIK	120240206	02/09/2024	Monthly Dig Alert Thickets-Ja	505.25	0	0	0	505.25	505.25
UND01 - UNDERGROUND SERVIK	23-2424236	02/09/2024	Monthly Dig Alert Thickets-Ja	123.19	0	0	0	123.19	123.19
UND01 - UNDERGROUND SERVIK	220240211	03/13/2024	Dig Alert Monthly Tickets-Febr	419.5	0	0	0	419.5	419.5
UND01 - UNDERGROUND SERVIK	23-2424618	03/13/2024	Dig Alert Monthly Tickets-Febr	123.19	0	0	0	123.19	123.19
Total Paid To Same Vendor:				1545.82	0	0	0	1545.82	1545.82
RGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC:				1545.82	0	0	0	1545.82	1545.82
UNI08 - UNIFIRST CORPORATION									
Paid To Same Vendor									
UNI08 - UNIFIRST CORPORATION	2210059316	01/03/2024	Office Cleaning Supplies - Mat	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210059318	01/03/2024	Uniform Cleaning Service	149.37	0	0	0	149.37	149.37
UNI08 - UNIFIRST CORPORATION	2210061640	01/03/2024	Office Cleaning Supplies- Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210061643	01/03/2024	Uniform Cleaning Service	149.37	0	0	0	149.37	149.37
UNI08 - UNIFIRST CORPORATION	2210063061	01/17/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210064898	01/17/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210064902	01/17/2024	Uniform Cleaning Service	142.19	0	0	0	142.19	142.19
UNI08 - UNIFIRST CORPORATION	2210066920	01/30/2024	Office Cleaning Supplies - Tow	93.26	0	0	0	93.26	93.26
UNI08 - UNIFIRST CORPORATION	2210066922	01/30/2024	Uniform Cleaning Service	146.1	0	0	0	146.1	146.1
UNI08 - UNIFIRST CORPORATION	2210068940	01/30/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210068941	01/30/2024	Uniform Cleaning Service	142.19	0	0	0	142.19	142.19
UNI08 - UNIFIRST CORPORATION	2210071010	02/09/2024	Office Cleaning Supplies - Tow	93.26	0	0	0	93.26	93.26
UNI08 - UNIFIRST CORPORATION	2210071014	02/09/2024	Uniform Cleaning Service	148.69	0	0	0	148.69	148.69
UNI08 - UNIFIRST CORPORATION	2210072724	02/14/2024	Office Cleaning Supplies - Tow	93.26	0	0	0	93.26	93.26
UNI08 - UNIFIRST CORPORATION	2210072725	02/14/2024	Uniform Cleaning Service	148.69	0	0	0	148.69	148.69

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
UNI08 - UNIFIRST CORPORATION	2210074442	02/26/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210074445	02/26/2024	Uniform Cleaning Service	146.64	0	0	0	146.64	146.64
UNI08 - UNIFIRST CORPORATION	2210076438	02/27/2024	Office Cleaning Supplies - Mat	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210078501	03/13/2024	Office Cleaning Supplies-Towe	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210078502	03/13/2024	Uniform Cleaning Service	146.64	0	0	0	146.64	146.64
UNI08 - UNIFIRST CORPORATION	2210080388	03/13/2024	Office Cleaning Supplies-Towe	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210080389	03/13/2024	Uniform Cleaning Service	146.64	0	0	0	146.64	146.64
UNI08 - UNIFIRST CORPORATION	2210082486	03/22/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATION	2210082487	03/22/2024	Uniform Cleaning Service	146.64	0	0	0	146.64	146.64
UNI08 - UNIFIRST CORPORATION	2210084310	03/27/2024	Office Cleaning Supplies - Tow	93.26	0	0	0	93.26	93.26
UNI08 - UNIFIRST CORPORATION	2210084311	03/27/2024	Uniform Cleaning Service	146.98	0	0	0	146.98	146.98
Total Paid To Same Vendor:				3007.78	0	0	0	3007.78	3007.78
Total UNI08 - UNIFIRST CORPORATION:				3007.78	0	0	0	3007.78	3007.78

UNI10 - UNITED STATES TREASURY

Paid To Same Vendor

UNI10 - UNITED STATES TREASU	INV0014241	01/11/2024	FIT	13526.95	0	0	0	13526.95	13526.95
UNI10 - UNITED STATES TREASU	INV0014242	01/11/2024	Payroll-Social Security Tax	277.52	0	0	0	277.52	277.52
UNI10 - UNITED STATES TREASU	INV0014243	01/11/2024	Payroll- Medicare Tax	3569.94	0	0	0	3569.94	3569.94
UNI10 - UNITED STATES TREASU	INV0014304	01/25/2024	FIT	12740.61	0	0	0	12740.61	12740.61
UNI10 - UNITED STATES TREASU	INV0014305	01/25/2024	Payroll-Social Security Tax	317.38	0	0	0	317.38	317.38
UNI10 - UNITED STATES TREASU	INV0014306	01/25/2024	Payroll- Medicare Tax	3494.7	0	0	0	3494.7	3494.7
UNI10 - UNITED STATES TREASU	INV0014311	01/25/2024	FIT	36.02	0	0	0	36.02	36.02
UNI10 - UNITED STATES TREASU	INV0014312	01/25/2024	Payroll-Social Security Tax	496	0	0	0	496	496
UNI10 - UNITED STATES TREASU	INV0014313	01/25/2024	Payroll- Medicare Tax	150.8	0	0	0	150.8	150.8
UNI10 - UNITED STATES TREASU	INV0014348	02/08/2024	FIT	13248.32	0	0	0	13248.32	13248.32
UNI10 - UNITED STATES TREASU	INV0014349	02/08/2024	Payroll-Social Security Tax	211.42	0	0	0	211.42	211.42
UNI10 - UNITED STATES TREASU	INV0014350	02/08/2024	Payroll- Medicare Tax	3561.6	0	0	0	3561.6	3561.6
UNI10 - UNITED STATES TREASU	INV0014402	02/22/2024	FIT	13304.85	0	0	0	13304.85	13304.85
UNI10 - UNITED STATES TREASU	INV0014403	02/22/2024	Payroll-Social Security Tax	198.02	0	0	0	198.02	198.02
UNI10 - UNITED STATES TREASU	INV0014404	02/22/2024	Payroll- Medicare Tax	3529.66	0	0	0	3529.66	3529.66
UNI10 - UNITED STATES TREASU	INV0014409	02/22/2024	FIT	67.69	0	0	0	67.69	67.69
UNI10 - UNITED STATES TREASU	INV0014410	02/22/2024	Payroll-Social Security Tax	570.4	0	0	0	570.4	570.4
UNI10 - UNITED STATES TREASU	INV0014411	02/22/2024	Payroll- Medicare Tax	185.6	0	0	0	185.6	185.6
UNI10 - UNITED STATES TREASU	INV0014445	03/07/2024	FIT	13599.19	0	0	0	13599.19	13599.19
UNI10 - UNITED STATES TREASU	INV0014446	03/07/2024	Payroll-Social Security Tax	140.06	0	0	0	140.06	140.06
UNI10 - UNITED STATES TREASU	INV0014447	03/07/2024	Payroll- Medicare Tax	3654.4	0	0	0	3654.4	3654.4
UNI10 - UNITED STATES TREASU	INV0014519	03/21/2024	FIT	12805.62	0	0	0	12805.62	12805.62
UNI10 - UNITED STATES TREASU	INV0014520	03/21/2024	Payroll-Social Security Tax	172.24	0	0	0	172.24	172.24
UNI10 - UNITED STATES TREASU	INV0014521	03/21/2024	Payroll- Medicare Tax	3475.92	0	0	0	3475.92	3475.92
UNI10 - UNITED STATES TREASU	INV0014526	03/21/2024	FIT	36.02	0	0	0	36.02	36.02
UNI10 - UNITED STATES TREASU	INV0014527	03/21/2024	Payroll-Social Security Tax	620	0	0	0	620	620

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
UNI10 - UNITED STATES TREASU	INV0014528	03/21/2024	Payroll- Medicare Tax	179.8	0	0	0	179.8	179.8
Total Paid To Same Vendor:				104170.73	0	0	0	104170.73	104170.73
Total UNI10 - UNITED STATES TREASURY:				104170.73	0	0	0	104170.73	104170.73

UNU01 - UNUM LIFE INSURANCE

Paid To Same Vendor

UNU01 - UNUM LIFE INSURANCE	12-23 PR ME	01/03/2024	LOO01-Premium	52.14	0	0	0	52.14	52.14
UNU01 - UNUM LIFE INSURANCE	1-24 ME	02/01/2024	LOO01 & ASE01 premiums	52.14	0	0	0	52.14	52.14
UNU01 - UNUM LIFE INSURANCE	INV0014290	02/01/2024	Lont Term Disability	1146	0	0	0	1146	1146
UNU01 - UNUM LIFE INSURANCE	INV0014302	02/01/2024	Short Term Disability	267.39	0	0	0	267.39	267.39
UNU01 - UNUM LIFE INSURANCE	2-24 PR ME	03/01/2024	VID01 std & ltd premiums	62.83	0	0	0	62.83	62.83
UNU01 - UNUM LIFE INSURANCE	INV0014388	03/01/2024	Lont Term Disability	1240.05	0	0	0	1240.05	1240.05
UNU01 - UNUM LIFE INSURANCE	INV0014400	03/01/2024	Short Term Disability	289.1	0	0	0	289.1	289.1
Total Paid To Same Vendor:				3109.65	0	0	0	3109.65	3109.65
Total UNU01 - UNUM LIFE INSURANCE:				3109.65	0	0	0	3109.65	3109.65

USA01 - USA BLUE BOOK

Paid To Same Vendor

USA01 - USA BLUE BOOK	INV00242686	01/12/2024	Laboratory Supplies	315.6	0	0	0	315.6	315.6
USA01 - USA BLUE BOOK	INV00242772	01/12/2024	Laboratory Supplies	193.05	0	0	0	193.05	193.05
USA01 - USA BLUE BOOK	INV00242817	01/12/2024	Laboratory Supplies	193.05	0	0	0	193.05	193.05
USA01 - USA BLUE BOOK	INV00246989	01/17/2024	.	367.58	0	0	0	367.58	367.58
USA01 - USA BLUE BOOK	INV00247092	01/17/2024	Materials & Supplies - Chemic	904.35	0	0	0	904.35	904.35
USA01 - USA BLUE BOOK	INV00250417	01/25/2024	Laboratory Materials and Supp	28.96	0	0	0	28.96	28.96
USA01 - USA BLUE BOOK	INV00253509	01/30/2024	Replacemtn Thermometers La	832.77	0	0	0	832.77	832.77
USA01 - USA BLUE BOOK	INV00258609	01/30/2024	Laboratory Supplies for TDS ar	374.87	0	0	0	374.87	374.87
USA01 - USA BLUE BOOK	INV00259420	01/30/2024	Repair Parts & Equipment-Por	672.73	0	0	0	672.73	672.73
USA01 - USA BLUE BOOK	IN00280317	02/22/2024	Lab Reagent	167.3	0	0	0	167.3	167.3
USA01 - USA BLUE BOOK	INV00279372	02/22/2024	Lab Reference Standard	66.73	0	0	0	66.73	66.73
USA01 - USA BLUE BOOK	INV00285625	02/26/2024	Replacement Standards for th	1014.2	0	0	0	1014.2	1014.2
USA01 - USA BLUE BOOK	INV00287003	02/26/2024	Replacement Turbidity Meter	720.33	0	0	0	720.33	720.33
USA01 - USA BLUE BOOK	INV00298790	03/13/2024	Repair Parts - Ponds Level	666.75	0	0	0	666.75	666.75
USA01 - USA BLUE BOOK	INV00306709	03/27/2024	PH Analyzers Conejo GAC	2252.75	0	0	0	2252.75	2252.75
USA01 - USA BLUE BOOK	INV00314456	03/27/2024	Lab Supplies	101.92	0	0	0	101.92	101.92
Total Paid To Same Vendor:				8872.94	0	0	0	8872.94	8872.94
Total USA01 - USA BLUE BOOK:				8872.94	0	0	0	8872.94	8872.94

USB02 - U.S. BANK CORPORATE

Paid To Same Vendor

USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	15Windows10, License, doma	313.88	0	0	0	313.88	313.88
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	15Windows10, License, doma	279.8	0	0	0	279.8	279.8
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	15Windows10, License, doma	303.12	0	0	0	303.12	303.12

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	ACWA Conference	203.32	0	0	0	203.32	203.32
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	ACWA Conference	187.68	0	0	0	187.68	187.68
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	ACWA Conference	210.54	0	0	0	210.54	210.54
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Adjustable Desk,External Ante	113.11	0	0	0	113.11	113.11
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Adjustable Desk,External Ante	100.83	0	0	0	100.83	100.83
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Adjustable Desk,External Ante	109.23	0	0	0	109.23	109.23
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Amazon prime membership	5.02	0	0	0	5.02	5.02
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Amazon prime membership	5.44	0	0	0	5.44	5.44
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Amazon prime membership	5.63	0	0	0	5.63	5.63
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Food PSPS,PartsPVWellbackw	416.07	0	0	0	416.07	416.07
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Hand & Metering Tools	1034.66	0	0	0	1034.66	1034.66
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Handsaw,ToolBox,Drill	72.2	0	0	0	72.2	72.2
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Handsaw,ToolBox,Drill	78.22	0	0	0	78.22	78.22
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Handsaw,ToolBox,Drill	150.42	0	0	0	150.42	150.42
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Lab Supplies	255.94	0	0	0	255.94	255.94
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Lab Supplies	122.85	0	0	0	122.85	122.85
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Lab Supplies	133.09	0	0	0	133.09	133.09
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Lunch Meeting,ACWAHotel/D	154.82	0	0	0	154.82	154.82
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Lunch Meeting,ACWAHotel/D	138.01	0	0	0	138.01	138.01
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Lunch Meeting,ACWAHotel/D	149.51	0	0	0	149.51	149.51
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Parts & Mixer for flash mixer (	155.85	0	0	0	155.85	155.85
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Propane,CarWash,OilChange,I	394.04	0	0	0	394.04	394.04
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Propane,CarWash,OilChange,I	351.26	0	0	0	351.26	351.26
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Propane,CarWash,OilChange,I	380.53	0	0	0	380.53	380.53
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	SDI pads for RMWTP	85.8	0	0	0	85.8	85.8
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Shipped Samples to Weck Lab	152.7	0	0	0	152.7	152.7
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Shipped Samples to Weck Lab	73.29	0	0	0	73.29	73.29
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Shipped Samples to Weck Lab	79.4	0	0	0	79.4	79.4
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Shop/CWRF keys,fuel,planner	122.99	0	0	0	122.99	122.99
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Shop/CWRF keys,fuel,planner	113.53	0	0	0	113.53	113.53
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Shop/CWRF keys,fuel,planner	127.35	0	0	0	127.35	127.35
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Spectrum Internet	389.69	0	0	0	389.69	389.69
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Spectrum Internet	437.15	0	0	0	437.15	437.15
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Spectrum Internet	422.16	0	0	0	422.16	422.16
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Supplies/Tools for #3,42,6, CO	765.93	0	0	0	765.93	765.93
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	teleconferencing for Board & :	87.02	0	0	0	87.02	87.02
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	teleconferencing for Board & :	97.62	0	0	0	97.62	97.62
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	teleconferencing for Board & :	94.27	0	0	0	94.27	94.27
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Training,safetyboots,certrene	720.94	0	0	0	720.94	720.94
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Training,safetyboots,certrene	696.23	0	0	0	696.23	696.23
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	Training,safetyboots,certrene	642.67	0	0	0	642.67	642.67
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	XmasParty&Kitchen/OfficeSuç	927.42	0	0	0	927.42	927.42
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	XmasParty&Kitchen/OfficeSuç	826.73	0	0	0	826.73	826.73

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
USB02 - U.S. BANK CORPORATE	23-Dec	01/12/2024	XmasParty&Kitchen/OfficeSup	895.62	0	0	0	895.62	895.62
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	1/18 WaterWise Meeting	12.25	0	0	0	12.25	12.25
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	1/18 WaterWise Meeting	11.83	0	0	0	11.83	11.83
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	1/18 WaterWise Meeting	10.92	0	0	0	10.92	10.92
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Amazon prime membership	5.63	0	0	0	5.63	5.63
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Amazon prime membership	5.02	0	0	0	5.02	5.02
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Amazon prime membership	5.44	0	0	0	5.44	5.44
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Briefcase,Charger,Webcam,Ce	56.66	0	0	0	56.66	56.66
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Briefcase,Charger,Webcam,Ce	52.3	0	0	0	52.3	52.3
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Briefcase,Charger,Webcam,Ce	58.67	0	0	0	58.67	58.67
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	email domain,onlineIVR,Cable	165.47	0	0	0	165.47	165.47
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	email domain,onlineIVR,Cable	185.63	0	0	0	185.63	185.63
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	email domain,onlineIVR,Cable	179.26	0	0	0	179.26	179.26
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	fuel	19.06	0	0	0	19.06	19.06
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	fuel	16.99	0	0	0	16.99	16.99
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	fuel	18.4	0	0	0	18.4	18.4
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Gas Can, Plier for Lab	7.38	0	0	0	7.38	7.38
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Gas Can, Plier for Lab	6.82	0	0	0	6.82	6.82
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Gas Can, Plier for Lab	14.2	0	0	0	14.2	14.2
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Lunch&Refreshments for Mee	100.32	0	0	0	100.32	100.32
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Lunch&Refreshments for Mee	112.54	0	0	0	112.54	112.54
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Lunch&Refreshments for Mee	108.68	0	0	0	108.68	108.68
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Membership,Conference,Ship	248.75	0	0	0	248.75	248.75
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Membership,Conference,Ship	240.23	0	0	0	240.23	240.23
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Membership,Conference,Ship	221.75	0	0	0	221.75	221.75
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Office Chair, Eurotech Raynor	268.62	0	0	0	268.62	268.62
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Office Chair, Eurotech Raynor	259.41	0	0	0	259.41	259.41
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Office Chair, Eurotech Raynor	239.45	0	0	0	239.45	239.45
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Office Supplies, Shipping	25.02	0	0	0	25.02	25.02
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Office Supplies, Shipping	42.89	0	0	0	42.89	42.89
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Office Supplies, Shipping	22.51	0	0	0	22.51	22.51
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	OilSpillCleanup,Tools	130.96	0	0	0	130.96	130.96
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	PetriDishes,Ice,Bleach_Vinega	58.87	0	0	0	58.87	58.87
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	PetriDishes,Ice,Bleach_Vinega	122.66	0	0	0	122.66	122.66
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	PetriDishes,Ice,Bleach_Vinega	63.78	0	0	0	63.78	63.78
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Pipe fittings&Parts_Ponds	289.12	0	0	0	289.12	289.12
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Salt_PennyWell, Safety Glasse	721.55	0	0	0	721.55	721.55
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Shipped samples to BSK Labs	82.18	0	0	0	82.18	82.18
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Shipped samples to BSK Labs	39.45	0	0	0	39.45	39.45
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Shipped samples to BSK Labs	42.73	0	0	0	42.73	42.73
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Spectrum Internet	437.15	0	0	0	437.15	437.15
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Spectrum Internet	422.16	0	0	0	422.16	422.16
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Spectrum Internet	389.69	0	0	0	389.69	389.69

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	teleconferencing for Board & :	100.99	0	0	0	100.99	100.99
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	teleconferencing for Board & :	93.23	0	0	0	93.23	93.23
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	teleconferencing for Board & :	104.58	0	0	0	104.58	104.58
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Tools Unit 6, Metering Tools	513.47	0	0	0	513.47	513.47
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Wall Charger	32.6	0	0	0	32.6	32.6
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Water Jug,OilChange,	78.35	0	0	0	78.35	78.35
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Water Jug,OilChange,	84.88	0	0	0	84.88	84.88
USB02 - U.S. BANK CORPORATE	24-Jan	01/31/2024	Water Jug,OilChange,	87.89	0	0	0	87.89	87.89
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Amazon prime membership	5.44	0	0	0	5.44	5.44
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Amazon prime membership	5.02	0	0	0	5.02	5.02
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Amazon prime membership	5.63	0	0	0	5.63	5.63
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	battery Charg,Ice,Sunscreen,M	88.58	0	0	0	88.58	88.58
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	battery Charg,Ice,Sunscreen,M	46.06	0	0	0	46.06	46.06
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	battery Charg,Ice,Sunscreen,M	42.52	0	0	0	42.52	42.52
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Battery Charg,PPE,Stop/SlowF	1477.31	0	0	0	1477.31	1477.31
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Bender/cutter,Nuts/bolts,prur	31.32	0	0	0	31.32	31.32
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Bender/cutter,Nuts/bolts,prur	15.03	0	0	0	15.03	15.03
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Bender/cutter,Nuts/bolts,prur	16.28	0	0	0	16.28	16.28
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Boots,Exams,workshop,Safety	1121.84	0	0	0	1121.84	1121.84
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Boots,Exams,workshop,Safety	1258.48	0	0	0	1258.48	1258.48
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Boots,Exams,workshop,Safety	1215.33	0	0	0	1215.33	1215.33
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Coffee,Calculators,Ref Book,O	716.81	0	0	0	716.81	716.81
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Coffee,Calculators,Ref Book,O	661.67	0	0	0	661.67	661.67
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Coffee,Calculators,Ref Book,O	742.26	0	0	0	742.26	742.26
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	domainhosting, IVR,Cable	302.54	0	0	0	302.54	302.54
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	domainhosting, IVR,Cable	292.17	0	0	0	292.17	292.17
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	domainhosting, IVR,Cable	269.69	0	0	0	269.69	269.69
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Keyboard, Mouse, PowerSupp	54.96	0	0	0	54.96	54.96
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Keyboard, Mouse, PowerSupp	50.73	0	0	0	50.73	50.73
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Keyboard, Mouse, PowerSupp	56.91	0	0	0	56.91	56.91
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Membership Renewals	77.35	0	0	0	77.35	77.35
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Membership Renewals	68.95	0	0	0	68.95	68.95
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Membership Renewals	74.7	0	0	0	74.7	74.7
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Nitrile shoulder/ arm gloves fc	37.06	0	0	0	37.06	37.06
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Pond Pump oil	67.54	0	0	0	67.54	67.54
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Record NOC for PV Well 2	5.5	0	0	0	5.5	5.5
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	ShippedLabSamples,PFAS Ana	437.87	0	0	0	437.87	437.87
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	ShippedLabSamples,PFAS Ana	912.23	0	0	0	912.23	912.23
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	ShippedLabSamples,PFAS Ana	474.36	0	0	0	474.36	474.36
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Spectrum Internet, Sat-phone	401.29	0	0	0	401.29	401.29
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Spectrum Internet, Sat-phone	434.73	0	0	0	434.73	434.73
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Spectrum Internet, Sat-phone	450.17	0	0	0	450.17	450.17
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	supplies unit 6,SaltPenny,Stor:	706.58	0	0	0	706.58	706.58

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	teleconferencing for Board & :	93.26	0	0	0	93.26	93.26
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	teleconferencing for Board & :	104.62	0	0	0	104.62	104.62
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	teleconferencing for Board & :	101.03	0	0	0	101.03	101.03
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Tools unit 6 #8, MeteringTools	427.68	0	0	0	427.68	427.68
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Top seal,SmartCover Install Kit	249.35	0	0	0	249.35	249.35
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Truck Mats, DEF additive for lc	16.06	0	0	0	16.06	16.06
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Truck Mats, DEF additive for lc	18.01	0	0	0	18.01	18.01
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Truck Mats, DEF additive for lc	17.4	0	0	0	17.4	17.4
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Unit #6, 7 & 3 Repair, Oil Char	770.12	0	0	0	770.12	770.12
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Unit #6, 7 & 3 Repair, Oil Char	863.92	0	0	0	863.92	863.92
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	Unit #6, 7 & 3 Repair, Oil Char	834.3	0	0	0	834.3	834.3
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	WaterWise Meeting,ACWA Cc	294.06	0	0	0	294.06	294.06
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	WaterWise Meeting,ACWA Cc	304.5	0	0	0	304.5	304.5
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	WaterWise Meeting,ACWA Cc	271.44	0	0	0	271.44	271.44
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	WaterWiseMeet,ACWA Conf,l	570.31	0	0	0	570.31	570.31
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	WaterWiseMeet,ACWA Conf,l	639.73	0	0	0	639.73	639.73
USB02 - U.S. BANK CORPORATE	24-Feb	03/05/2024	WaterWiseMeet,ACWA Conf,l	617.83	0	0	0	617.83	617.83
Total Paid To Same Vendor:				39020.5	0	0	0	39020.5	39020.5
Total USB02 - U.S. BANK CORPORATE:				39020.5	0	0	0	39020.5	39020.5

UWA01 - UNITED WAY OF VENTURA CO.

Paid To Same Vendor

UWA01 - UNITED WAY OF VENT	INV0014225	01/11/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0014275	01/25/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0014332	02/08/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0014373	02/22/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0014429	03/07/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0014489	03/21/2024	Charity-United Way	20	0	0	0	20	20
Total Paid To Same Vendor:				120	0	0	0	120	120
Total UWA01 - UNITED WAY OF VENTURA CO.:				120	0	0	0	120	120

VEN02 - VENTURA REGIONAL SANITATION DISTRICT, INC

Paid To Same Vendor

VEN02 - VENTURA REGIONAL SA	123123	01/30/2024	VRSD Administratrive Services	33.5	0	0	0	33.5	33.5
VEN02 - VENTURA REGIONAL SA	13124	02/14/2024	VRSD Sewer Cleaning	1906.5	0	0	0	1906.5	1906.5
VEN02 - VENTURA REGIONAL SA	22924	03/13/2024	VRSD Sewer Cleaning	15454.37	0	0	0	15454.37	15454.37
Total Paid To Same Vendor:				17394.37	0	0	0	17394.37	17394.37
Total VEN02 - VENTURA REGIONAL SANITATION DISTRICT, INC:				17394.37	0	0	0	17394.37	17394.37

VEN21 - VENTURA COUNTY AIR POLLUTION CONTROL DISTI

Paid To Same Vendor

VEN21 - VENTURA COUNTY AIR I	1049384	02/27/2024	Generator Permit- Penny Well	705	0	0	0	705	705
------------------------------	---------	------------	------------------------------	-----	---	---	---	-----	-----

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
VEN21 - VENTURA COUNTY AIR	1049334	03/13/2024	Generator Permit-Conejo Wel	705	0	0	0	705	705
VEN21 - VENTURA COUNTY AIR	1049484	03/22/2024	Generator Permit - Read Rd Sc	705	0	0	0	705	705
VEN21 - VENTURA COUNTY AIR	1049485	03/22/2024	Generator Permit - Highlands	705	0	0	0	705	705
VEN21 - VENTURA COUNTY AIR	1049486	03/22/2024	Generator Permit - Tierra Reja	705	0	0	0	705	705
VEN21 - VENTURA COUNTY AIR	1049487	03/22/2024	Generator Permit - Sewer Lifi	705	0	0	0	705	705
VEN21 - VENTURA COUNTY AIR	1049488	03/22/2024	Generator Permit - Pump Stat	705	0	0	0	705	705
Total Paid To Same Vendor:				4935	0	0	0	4935	4935
21 - VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT:				4935	0	0	0	4935	4935

VEN24 - VENTURA SECURITY SYSTEMS

Paid To Same Vendor

VEN24 - VENTURA SECURITY SYS	8135414	03/22/2024	Security System Maintenance	207.48	0	0	0	207.48	207.48
Total Paid To Same Vendor:				207.48	0	0	0	207.48	207.48
Total VEN24 - VENTURA SECURITY SYSTEMS:				207.48	0	0	0	207.48	207.48

VEN33 - GANNETT MEDIA CORP

Paid To Same Vendor

VEN33 - GANNETT MEDIA CORP	0006143564	01/17/2024	Specia Mtg Not and NIBs Heri	511.26	0	0	0	511.26	511.26
Total Paid To Same Vendor:				511.26	0	0	0	511.26	511.26
Total VEN33 - GANNETT MEDIA CORP:				511.26	0	0	0	511.26	511.26

VEN35 - VENTURA COUNTY OVERHEAD DOOR

Paid To Same Vendor

VEN35 - VENTURA COUNTY OVE	4428801	01/30/2024	Front Gate Repair	345	0	0	0	345	345
VEN35 - VENTURA COUNTY OVE	4429953	02/09/2024	Repair Front Gate	550	0	0	0	550	550
VEN35 - VENTURA COUNTY OVE	4430522	03/13/2024	Repair - CWRF Gate	195	0	0	0	195	195
Total Paid To Same Vendor:				1090	0	0	0	1090	1090
Total VEN35 - VENTURA COUNTY OVERHEAD DOOR:				1090	0	0	0	1090	1090

VEN38 - VENCO WESTERN, INC.

Paid To Same Vendor

VEN38 - VENCO WESTERN, INC.	Pymt-3 (32369C-IN)	01/31/2024	Landscaping for Lynnwood We	11028.2	0	0	0	11028.2	11028.2
VEN38 - VENCO WESTERN, INC.	Pymt3-Retention	01/31/2024	Retention-Invoice ref#32369C	-551.41	0	0	0	-551.41	-551.41
VEN38 - VENCO WESTERN, INC.	Pymt4-32369FN-IN	03/28/2024	Landscaping for Lynnwood We	2304	0	0	0	2304	2304
VEN38 - VENCO WESTERN, INC.	Retention-Pymt4	03/28/2024	Retention from Pymt 4-32369	-115.2	0	0	0	-115.2	-115.2
Total Paid To Same Vendor:				12665.59	0	0	0	12665.59	12665.59
Total VEN38 - VENCO WESTERN, INC.:				12665.59	0	0	0	12665.59	12665.59

VER02 - VERIZON WIRELESS

Paid To Same Vendor

VER02 - VERIZON WIRELESS	9952378457	01/03/2024	Cell Phones	3327.52	0	0	0	3327.52	3327.52
--------------------------	------------	------------	-------------	---------	---	---	---	---------	---------

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
VER02 - VERIZON WIRELESS	9954850260	01/30/2024	Cell Phones	3442.09	0	0	0	3442.09	3442.09
VER02 - VERIZON WIRELESS	9957308074	02/28/2024	Cell Phones	3270.73	0	0	0	3270.73	3270.73
Total Paid To Same Vendor:				10040.34	0	0	0	10040.34	10040.34
Total VER02 - VERIZON WIRELESS:				10040.34	0	0	0	10040.34	10040.34

WAL04 - WALTON MOTORS & CONTROLS, INC

Paid To Same Vendor

WAL04 - WALTON MOTORS & C	83235	01/03/2024	Motor Repair RMWTP 2	3765.08	0	0	0	3765.08	3765.08
WAL04 - WALTON MOTORS & C	83290	01/30/2024	Motor Repair Pond Station 3	12930.52	0	0	0	12930.52	12930.52
Total Paid To Same Vendor:				16695.6	0	0	0	16695.6	16695.6
Total WAL04 - WALTON MOTORS & CONTROLS, INC:				16695.6	0	0	0	16695.6	16695.6

WAT04 - WATER SYSTEMS CONSULTING, INC.

Paid To Same Vendor

WAT04 - WATER SYSTEMS CONS	9152	03/27/2024	Prop 218 Professional Services	1241	0	0	0	1241	1241
Total Paid To Same Vendor:				1241	0	0	0	1241	1241
Total WAT04 - WATER SYSTEMS CONSULTING, INC.:				1241	0	0	0	1241	1241

WBI01 - WBI INC

Paid To Same Vendor

WBI01 - WBI INC	C-24	02/27/2024	Sludge Pressing	103615	0	0	0	103615	103615
Total Paid To Same Vendor:				103615	0	0	0	103615	103615
Total WBI01 - WBI INC:				103615	0	0	0	103615	103615

WEC01 - WECK LABORATORIES, INC

Paid To Same Vendor

WEC01 - WECK LABORATORIES,	W3J1608	01/30/2024	Outside PFAS Analysis	2800	0	0	0	2800	2800
WEC01 - WECK LABORATORIES,	W3K1405	01/30/2024	Outside PFAS Analysis	2500	0	0	0	2500	2500
WEC01 - WECK LABORATORIES,	W3L0784	01/30/2024	Outside PFAS Analysis	2500	0	0	0	2500	2500
WEC01 - WECK LABORATORIES,	W4A0682	01/30/2024	Outside PFAS Analysis	500	0	0	0	500	500
Total Paid To Same Vendor:				8300	0	0	0	8300	8300
Total WEC01 - WECK LABORATORIES, INC:				8300	0	0	0	8300	8300

WES13 - West Coast Air Conditioning

Paid To Same Vendor

WES13 - West Coast Air Conditi	S137621	01/17/2024	Outside Contracts- A/C Mainte	355	0	0	0	355	355
Total Paid To Same Vendor:				355	0	0	0	355	355
Total WES13 - West Coast Air Conditioning:				355	0	0	0	355	355

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
WHI03 - WHITE BRENNER LLP									
Paid To Same Vendor									
WHI03 - WHITE BRENNER LLP	49268	01/25/2024	OPVFCGMA Legal Services	2512.8	0	0	0	2512.8	2512.8
WHI03 - WHITE BRENNER LLP	49311	02/27/2024	OPV GMA Legal Services	1547.5	0	0	0	1547.5	1547.5
Total Paid To Same Vendor:				4060.3	0	0	0	4060.3	4060.3
Total WHI03 - WHITE BRENNER LLP:				4060.3	0	0	0	4060.3	4060.3
WIE01 - WIENHOFF DRUG TESTING									
Paid To Same Vendor									
WIE01 - WIENHOFF DRUG TESTI	119262	01/17/2024	DOT Queries for Commercial E	20	0	0	0	20	20
Total Paid To Same Vendor:				20	0	0	0	20	20
Total WIE01 - WIENHOFF DRUG TESTING:				20	0	0	0	20	20
WOO04 - WOODARD & CURRAN, INC.									
Paid To Same Vendor									
WOO04 - WOODARD & CURRAN	231187	03/13/2024	2023 Master Plan	5100	0	0	0	5100	5100
WOO04 - WOODARD & CURRAN	231191	03/13/2024	Water Resource Planning	11142.5	0	0	0	11142.5	11142.5
WOO04 - WOODARD & CURRAN	229766	03/27/2024	Water Resource Planning	28622.61	0	0	0	28622.61	28622.61
WOO04 - WOODARD & CURRAN	231767	03/27/2024	Water Resource Planning	7090	0	0	0	7090	7090
WOO04 - WOODARD & CURRAN	231762	03/29/2024	2023 Master Plan	7895	0	0	0	7895	7895
Total Paid To Same Vendor:				59850.11	0	0	0	59850.11	59850.11
Total WOO04 - WOODARD & CURRAN, INC.:				59850.11	0	0	0	59850.11	59850.11
WWG01 - W W GRAINGER, INC.									
Paid To Same Vendor									
WWG01 - W W GRAINGER, INC.	9944472761	01/03/2024	Hand Tools- Impacts and Sock	861.02	0	0	0	861.02	861.02
WWG01 - W W GRAINGER, INC.	9002340090	01/30/2024	Eye Safety Glasses and Shield:	666.51	0	0	0	666.51	666.51
WWG01 - W W GRAINGER, INC.	9972123641	01/30/2024	Smart Cover Tools	600.45	0	0	0	600.45	600.45
WWG01 - W W GRAINGER, INC.	9008401201	02/09/2024	Materials & Supplies	353.61	0	0	0	353.61	353.61
WWG01 - W W GRAINGER, INC.	9019311605	02/14/2024	Materials & Supplies - Fire Ho:	326.55	0	0	0	326.55	326.55
WWG01 - W W GRAINGER, INC.	9031100291	02/27/2024	Repair Parts & Equipment - Ar	491.59	0	0	0	491.59	491.59
WWG01 - W W GRAINGER, INC.	9039030441	03/13/2024	Motor for Waste Mov Well 3-(	11.58	0	0	0	11.58	11.58
WWG01 - W W GRAINGER, INC.	9039303764	03/13/2024	Repair Parts and Equipment-L	651.54	0	0	0	651.54	651.54
WWG01 - W W GRAINGER, INC.	9048509740	03/13/2024	Repair Parts - RMWTP	71.03	0	0	0	71.03	71.03
WWG01 - W W GRAINGER, INC.	9065833858	03/27/2024	Repair Parts - Chemical Pump	694.81	0	0	0	694.81	694.81
Total Paid To Same Vendor:				4728.69	0	0	0	4728.69	4728.69
Total WWG01 - W W GRAINGER, INC.:				4728.69	0	0	0	4728.69	4728.69
ZWO01 - ZWORLD GIS, LLC									
Paid To Same Vendor									
ZWO01 - ZWORLD GIS, LLC	2023-0416	01/16/2024	Service Connection GPS Inven'	4200	0	0	0	4200	4200

Vendor Purchase From History Report

For Date Range: 01/01/2024 - 03/31/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
ZWO01 - ZWORLD GIS, LLC	2023-0417	01/16/2024	GIS Support Services	4500	0	0	0	4500	4500
ZWO01 - ZWORLD GIS, LLC	2023-0425	03/19/2024	GIS Support Services	4500	0	0	0	4500	4500
ZWO01 - ZWORLD GIS, LLC	2024-0108	03/19/2024	GIS Support Services	4500	0	0	0	4500	4500
Total Paid To Same Vendor:				17700	0	0	0	17700	17700
Total ZWO01 - ZWORLD GIS, LLC:				17700	0	0	0	17700	17700
Report Total:				8275925.64	197.5	34047.23	0	8310170.37	8310620.21

FUNDS FY 23-24

UNRESTRICTED FUNDS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	% Invested	MARCH
Investments										
LAIF	7,279,843.43	7,279,843.43	7,279,843.43	11,745,473.64	9,670,473.64	8,845,473.64	10,895,371.44	11,395,371.44	25%	1,10
PERSHING, LLC (T- Bills, Notes)	32,744,886.00	32,744,886.00	32,975,661.00	32,972,554.70	33,598,335.58	33,598,335.58	33,598,335.58	34,195,912.97	75%	2,4.5
	40,024,729.43	40,024,729.43	40,255,504.43	44,718,028.34	43,268,809.22	42,443,809.22	44,493,707.02	45,591,284.41	100%	
Operating Accounts										
U.S BANK DEPOSIT ACCOUNT	404,793.13	344,632.56	6,303,042.40	576,888.67	1,750,053.16	1,745,012.77	362,148.39	518,274.70		
U.S BANK DISBURSEMENTS ACCOUNT	483,893.49	464,552.05	486,946.85	1,036,566.00	1,047,314.47	1,268,648.00	1,083,495.38	1,023,354.91		
BANK OF AMERICA-RTL ACCOUNT	591,464.88	157,578.32	433,308.31	314,623.32	261,145.43	186,690.55	397,931.20	104,010.97		
	1,480,151.50	966,762.93	7,223,297.56	1,928,077.99	3,058,513.06	3,200,351.32	1,843,574.97	1,645,640.58		
TOTAL	\$ 41,504,880.93	\$ 40,991,492.36	\$ 47,478,801.99	\$ 46,646,106.33	\$ 46,327,322.28	\$ 45,644,160.54	\$ 46,337,281.99	\$ 47,236,924.99		
RESTRICTED FUNDS										
PAYMENT FUND 2016	3,858.85	7,943.75	11,794.45	-	3,858.03	874,415.63	4,485.31	10,170.63		6,7,8,9
RESERVES 2016	879,528.69	879,528.69	879,528.69	879,528.69	879,528.69	879,528.69	879,528.69	879,528.69		7
WATER ACQUISITION FUND 2016	183.14	183.14	183.14	183.14	183.14	183.14	183.14	183.14		8
WASTEWATER ACQUISITION FUND 2016	6,050.87	6,050.87	6,050.87	6,050.87	6,050.87	6,050.87	6,050.87	6,050.87		
TOTAL	\$ 889,621.55	\$ 893,706.45	\$ 897,557.15	\$ 885,762.70	\$ 889,620.73	\$ 1,760,178.33	\$ 890,248.01	\$ 895,933.33		
GRAND TOTAL	\$ 42,394,502.48	\$ 41,885,198.81	\$ 48,376,359.14	\$ 47,531,869.03	\$ 47,216,943.01	\$ 47,404,338.87	\$ 47,227,530.00	\$ 48,132,858.32		

U.S. Treasury Bills & Notes

Financial Institution	Cusip Number	Settlement Date	Maturity Date	Par Value	Market Price at Purchase	Amount	Accrued Int. at Purchase	Net Amount	Yield to Maturity	Market Value Current	Accrued Int. as of Feb 2024
Pershing, LLC-Treasury Notes	9128284Z0	11/2/2023	8/31/2025	14,511,000.00	96.00234	13,930,900.10	69,066.78	13,999,966.88	5.07%	14,077,991.76	- 5
Pershing, LLC-Treasury Bills	912828JZ7	2/22/2024	2/15/2025	10,274,000.00	97.29	9,995,574.60	3,951.54	9,999,526.14	4.863%	9,977,389.62	7,903.08 3,4,11
Pershing, LLC-Treasury Bills	912797GX9	9/14/2023	3/14/2024	10,260,000.00	97.43561	9,996,893.70	-	9,996,893.70	5.293%	10,240,506.00	12
Cash (Interest Installment T-Notes)						199,526.25	-	199,526.25		199,526.25	5
Total				\$ 35,045,000.00		\$ 34,122,894.65	\$ 73,018.32	\$ 34,195,912.97		\$ 34,495,413.63	

Series 2016-Reserve Fund

Cusip Number	Financial Institution	Settlement Date	Yield to Worst	Maturity	Amount	Accrued Income
09248u445	Blackrock Liquidity Funds	10/19/2016	5.10%	N/A	879,528.69	3,562.45

Series 2016-Water Acquisition Fund

Cusip Number	Financial Institution	Settlement Date	Yield to Worst	Maturity	Amount	Accrued Income
09248u445	Blackrock Liquidity Funds	10/19/2016	5.10%	N/A	183.14	0.87

ANTICIPATED OUTFLOWS

	DATE	FINANCE MEETING
Water Purchases February 2024	3/18/2024	
Payroll PR 3-1, 3-2 & ME		
AP Check Run 3/13 & 4/1		
Large CIP Project Payments		
Bond Payments		
\$ 1,605,616.13		

Tamara Sexton-Deputy General Manager/Finance

Sandra Llamas-Senior Accountant

MEETING NOTES:

1. There was a transfer to LAIF from operations in the amount of \$500,000.00.
2. Treasury Bills in the amount of \$9,601,475.00 matured on February 22nd. Interest earnings on this investment totaled \$398,525.00.
3. The above T-Bills have been reinvested for an additional 1 year.
4. The new treasuries market price at purchase was \$9,999,526.14.
5. Treasury Notes maturing in August 2025 paid interest in the amount of \$199,526.25. This interest payment was transferred to Camrosa's deposit account on March 1st.
6. The payment fund received interest earnings in the amount of \$1,369.52 in the month of February.
7. The reserve fund received interest earnings in the amount of \$3,824.35 in the month of February. The full amount was transferred to the payment fund.
8. The water acquisition fund received interest earnings in the amount of \$0.93 in the month of February. The full amount was transferred to the payment fund.
9. Principal and Interest funds received interest earnings in the amounts of \$389.88 and \$100.64, respectively. The full amount was transferred to the payment fund.
10. LAIF's average monthly rate of return for the period was 4.122
11. Treasury notes pay interest semi-annually. Accrued interest as of Feb 29th is \$7,903.08.
12. Treasury bills do not have periodic interest payments. The difference between par value and purchase price is paid at maturity.



Camrosa Water District

Discussion Guide for Possible Spinoff from CalPERS Work Plan

April 2024 start date

SAGE
VIEW





Summary

Purpose of Discussion Guide

- Overview of the process
- Process for Stand-Alone Plan Estimate (DB Plan)
- Next Steps if Spinoff is Determined to be Best Option
- New Plan Set-up



Overview of the Process

Camrosa Water District is reviewing the possible withdrawal from the CalPERS pension plan and offering a stand-alone plan. Top level game plan follows:

- » Determine the cost to withdrawal from the CalPERS plan which CalPERS will provide upon request – **In progress**
- » All retirees and terminated vested participants will remain with CalPERS
- » Actives will have their accrued benefit frozen with CalPERS as of the spinoff date
- » Determine the cost of a stand-alone plan to mirror most of the current plan provisions of the CalPERS Miscellaneous Plan to included:
 - Benefit fomula by benefit plan
 - » “Classic” members
 - » “PEPRA” members
 - Retirement age by benefit plan
 - Death benefits



Process for Stand-Alone Plan Estimate (DB Plan)

Here is the process SageView is following for the possible spinoff

- » Collection of current active participants with complete salary history to determine current accrued benefit – **Completed**
- » Determine actuarial assumptions to be used for the new replacement plan: **In progress**
 - Review current retiree population to determine the expected retirement age for past retirements
 - Modify (remove) other decrement tables to be used for the new plan valuation. Note, from an actuarial perspective, when a plan has less than 100 active participants, we generally don't value any pre-retirement decrements (death, disability and termination) since the probabilities for each decrement are rather low.
 - Determine the expected pay increases for future years
 - Determine the estimated frozen benefit for the active participants from the CalPERS plan
 - Project plan liabilities and funding levels for the next five years or 10 years if we use "replacements" for retirements in the projections



Next Steps if Spinoff is Determined to be Best Option

If Camrosa Water District determines the withdrawal is the best thing for the District, the next Steps would be:

- » Determine the new benefit plan type, defined benefit (DB) or defined contribution (DC)
- » If new plan is a DB plan:
 - Determine the final benefit formula for the new plan, if different from existing plan formulas
- » If new plan is a DC plan:
 - Determine the contribution levels that would be needed to “replace” the benefit level under the CalPERS plan
 - Determine what levels the District wants to offer
- » Prepare communications for any committees that would assist in the establishment of any new plan



Next Steps if Spinoff is Determined to be Best Option (continued)

Continued Steps

- » Compare total expenses between the CalPERS plan based on their projections and the new plan(s)
 - The CalPERS report contains a five-year projection
 - For a DB plan, we would estimate the annual cost for:
 - » Actuarial services
 - » Investment services
 - » Audit services (assuming Camrosa follows GASB)
 - » Administrative
 - For a DC plan, the expenses will most likely be paid by the participants, but audit services may be required if you follow GASB
- » Once the new plan has been designed, prepare to communicate to active staff
- » Prepare communications on how the process will work for active work force
- » Would recommend benefit statements for the active participants showing the impact on their retirement benefit (none if we use a DB plan with the same benefit formula as existing CalPERS plan)



New Plan Set-up

For the new plan, the following will need to be completed:

- » Determine the effective date of the new plan
- » Have a plan document and summary plan description drafted
- » If a DB plan, set-up a trust for the plan assets
- » If a DC plan, choose a provider for the plan
- » Prepare roll-out materials for staff

2024 Camrosa Board Calendar

JANUARY							FEBRUARY							MARCH						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3						1	2
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30
														31						

APRIL							MAY							JUNE							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5	6				1	2	3	4							1
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8	
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
28	29	30					26	27	28	29	30	31	23	24	25	26	27	28	29		
														30							

JULY							AUGUST							SEPTEMBER							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
28	29	30	31				24	25	26	27	28	29	31	29	30						

OCTOBER							NOVEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2	1	2	3	4	5	6	7
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				

2024 Holidays
January 1 st & 2 nd - New Year's Holiday (Observed)
February 19 th - President's Day
May 27 th - Memorial Day
July 4 th - Independence Day
September 2 nd - Labor Day
November 11 th - Veteran's Day
November 28 th & 29 th - Thanksgiving
December 24 th & 25 th - Christmas
December 31 st - New Year's Eve

2024 Conferences
CASA Winter Conf. (Palm Springs) Jan. 24 th - 26 th
ACWA Spring Conf. (Sacramento) May 7 th - 9 th
CASA 69 th Annual Conf. (Monterey) July 31 st - Aug. 2 nd
ACWA Fall Conf. (Palm Desert) Dec 3 rd - 5 th

2024 AWA Meetings
"Water Issues" Third Tuesday (except Apr., Aug., Dec.)
AWA Board Meetings (See orange on calendar)
Waterwise Breakfast (See yellow on calendar)
April 18 th - Annual Symposium
August - DARK (No Meetings or Events)
September 19 th - Reagan Library Reception
December 12 th - Holiday Mixer

2024 VCSDA Meetings
February 6 th - Annual Dinner
April 2 nd
June 4 th
August 6 th
October 1 st
December 3 rd

Camrosa Water District
7385 Santa Rosa Road
Camarillo, CA 93012

Note: Camrosa Board Meetings are highlighted in **RED**. Board Meetings are held on the **2nd & 4th Thursday** of each month at 5pm unless indicated.

Calleguas Board Meetings are held 1st & 3rd Wednesday - 5:00 PM