

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

AGENDA
LVMWD BOARD OF DIRECTORS - REGULAR MEETING
TUESDAY, DECEMBER 6, 2022 – 9:00 AM

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

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

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

Webinar ID: <https://us06web.zoom.us/j/87389715061>

To join by telephone, please dial (669) 900-6833 or (346) 248-7799 and enter Webinar ID: 873 8971 5061

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

Members of the public can also access and request to speak at meetings live on-line, with audio and limited video, at www.lvmwd.com/livestream. To ensure distribution of the agenda, please submit comments 24 hours prior to the day of the meeting. Those comments, as well as any comments received during the meeting, will be distributed to the members of the Board of Directors and will be made part of the official public record of the meeting. Contact Josie Guzman, Executive Assistance/Clerk of the Board, at (818) 251-2123 or jguzman@lvmwd.com with any questions.

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

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

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

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

PLEDGE OF ALLEGIANCE

1. **CALL TO ORDER AND ROLL CALL**
2. **APPROVAL OF AGENDA AND APPROVAL OF FINDINGS OF RESOLUTION NO. 2609 (AB 361)**
3. **PUBLIC COMMENTS**

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

4. **CONSENT CALENDAR**

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

- 4.A **List of Demands: December 06, 2022 (Pg. 5)**
Receive and file.
- 4.B **Minutes: Regular Meeting of November 15, 2022 (Pg. 72)**
Approve.

- 4.C **Continuation of Local State of Emergency Due to Water Shortage from Statewide Drought (Pg. 82)**
Approve the continuation of a local emergency declaration due to water shortage from the statewide drought.
- 4.D **Consideration of Non-Qualifying Event for Directors' Per Diem Compensation (Pg. 84)**
Authorize Board Member attendance and per diem compensation for Heal the Bay's ONE Water Day Event held on December 2, 2022.
- 4.E **Annual Report: Records Review and Destruction (Pg. 88)**
Authorize the destruction of records in accordance with the District's records retention schedule and the Las Virgenes Municipal Water District Code.
- 4.F **Monthly Cash and Investment Report: October 2022 (Pg. 104)**
Receive and file the Monthly Cash and Investment Report for October 2022.
- 4.G **CIS Software: Annual Support and Maintenance Agreement (Pg. 120)**
Authorize the General Manager to execute an annual support and maintenance agreement with Advanced Utility Systems, in the amount of \$125,000, for the Customer Information System software.
- 4.H **Annual Supply and Delivery of Unleaded and Diesel Fuel: Change Order (Pg. 122)**
Authorize the General Manager to approve a change order with Merrimac Energy Group, in the amount of \$90,000, for the supply and delivery of unleaded and diesel fuel.
- 4.I **Salary Resolution and Management Handbook Update: Approval (Pg. 122)**
Pass, approve and adopt proposed Resolution No. 2614, establishing salaries for employees; and approve the updated Management Handbook.

RESOLUTION NO. 2614

A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT ESTABLISHING SALARIES FOR EMPLOYEES

(Reference is hereby made to Resolution No. 2614 on file in the District's Resolution Book and by this reference the same is incorporated herein.)

5. ILLUSTRATIVE AND/OR VERBAL PRESENTATION OF AGENDA ITEMS

- 5.A **Recognition of LVMWD Director Lee Renger**
- 5.B **Oath of Office for Directors for Division 2, Division 3, and Division 5**
- 5.C **Legislative and Regulatory Updates**
- 5.D **Drought and Water Supply Conditions Update (Pg. 167)**

6. TREASURER

7. **FINANCE AND ADMINISTRATION**

7.A **Fiscal Year 2021-22 Annual Comprehensive Financial Report (Pg. 174)**

Receive and file the Fiscal Year 2021-22 Annual Comprehensive Financial Report.

8. **NON-ACTION ITEMS**

A. *Organization Reports*

B. *Director's Reports on Outside Meetings*

C. *General Manager's Reports*

(a) *General Business*

(b) *Follow-up Items*

D. *Director's Comments*

9. **FUTURE AGENDA ITEMS**

10. **PUBLIC COMMENTS**

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11. **ADJOURNMENT**

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

LAS VIRGENES MUNICIPAL WATER DISTRICT

To: LYNDA LO-HILL, TREASURER

Payments for Board Meeting of : December 6, 2022

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

Wells Fargo Bank A/C No. 4806-994448

Checks Nos. 105368 through 105505 were issued in the total amount of \$ 1,767,649.30

Payments through direct disbursements as follows:

11/8/2022 Las Virgenes Municipal Water District payment number 23085 through 23097 \$ 4,542.31

Total Payments \$ 1,772,191.61

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

**CHECK LISTING FOR BOARD MEETING
12/6/2022**

Company Name	Company No.	Check No. 105368-105410 11/01/22 Amount	Check No. 105411 11/04/22 Amount	Check No. 105412-105456 11/08/22 Amount	Check No. 105457-105505 11/15/22 Amount	Total
Potable Water Operations	101	39,618.02		179,268.17	77,902.15	296,788.34
Recycled Water Operations	102			788.66		788.66
Sanitation Operations	130	201.00		8,353.22	3,659.39	12,213.61
Potable Water Construction	201				300.00	300.00
Water Conservation Construction	203					-
Sanitation Construction	230					-
Potable Water Replacement	301	102,473.65	35,364.98	1,350.00	30,835.20	170,023.83
Reclaimed Water Replace	302					-
Sanitation Replacement	330					-
Internal Service	701	36,364.36		198,370.12	54,604.65	289,339.13
JPA Operations	751	120,440.14		230,666.18	54,864.98	405,971.30
JPA Construction	752					-
JPA Replacement	754	307,361.99		241,130.00	69,200.00	617,691.99
Total Printed		606,459.16	35,364.98	859,926.35	291,366.37	1,793,116.86
Voided Checks/payment stopped:						
Check #104674	751	(6,700.00)				(6,700.00)
Check #105270	751	(9,295.98)				(9,295.98)
Check #105397	751	(4,736.75)				(4,736.75)
Check #105398	101	(4,734.83)				(4,734.83)
Total Voids		(25,467.56)	-	-	-	(25,467.56)
Net Total		580,991.60	35,364.98	859,926.35	291,366.37	1,767,649.30

**DIRECT DISBURSEMENTS LISTING FOR BOARD MEETING
12/6/2022**

		Direct Disb. No. 23085-23097 11/08/22	
Company Name	Company No.	Amount	Total
Potable Water Operations	101	61.05	61.05
Recycled Water Operations	102		-
Sanitation Operations	130	126.04	126.04
Potable Water Construction	201		-
Water Conservation Construction	203		-
Sanitation Construction	230		-
Potable Water Replacement	301		-
Reclaimed Water Replace	302		-
Sanitation Replacement	330		-
Internal Service	701	1,690.00	1,690.00
JPA Operations	751	2,665.22	2,665.22
JPA Construction	752		-
JPA Replacement	754		-
Total Printed		4,542.31	4,542.31
Voided Direct Disbursements:			
		-	-
Total Voids		-	-
Totals		4,542.31	4,542.31

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
105368	11/01/2022	PRTD	20389 AIRGAS SPECIALTY PRODUCTS	9129770959	09/04/2022		110122	7,580.16
			Invoice: 9129770959					
				7,580.16 751810 541013				
							31,340 LBS AMMONIUM HYDROXIDE Aqua Ammonia	
							CHECK 105368 TOTAL:	7,580.16
105369	11/01/2022	PRTD	30457 ALBERT SILVA	101922	10/19/2022		110122	432.51
			Invoice: 101922					
				432.51 701221 683000				
							HCTC 2022 10/4-10/7/22 Training & Professional Devel	
							CHECK 105369 TOTAL:	432.51
105370	11/01/2022	PRTD	30456 ALEX LEU	102022	10/20/2022		110122	419.66
			Invoice: 102022					
				419.66 701350 683000				
							WEFTEC 2022 10/8-10/12/22 Training & Professional Devel	
							CHECK 105370 TOTAL:	419.66
105371	11/01/2022	PRTD	2383 AMERICAN WATER WORKS ASSOCIATION	SO6118	10/01/2022		110122	4,660.00
			Invoice: SO6118					
				4,660.00 701121 710500				
							MBRSHP DUES 1/1/22-12/31/23 Dues, Subsc & Memberships	
							CHECK 105371 TOTAL:	4,660.00
105372	11/01/2022	PRTD	30028 ANTHEM BLUE CROSS L&H INSURANCE C	833300036680	10/18/2022		110122	900.00
			Invoice: 833300036680					
				900.00 701430 682000				
							EAP CRITICAL INCIDENT RESPONCE FOR EMPLOYEES 7/7 Empl Assistance Program	
							CHECK 105372 TOTAL:	900.00
105373	11/01/2022	PRTD	30083 AQUATIC GARDENS LLC	12396	10/19/2022		110122	160.00
			Invoice: 12396					
				160.00 701001 551500				
							POND MAINT-OCT'22 Outside Services	
							CHECK 105373 TOTAL:	160.00
105374	11/01/2022	PRTD	2869 AT&T	46399044/101422	10/14/2022		110122	62.78
			Invoice: 46399044/101422					
				62.78 701001 540520				
							SVCS 10/14-11/13/22 Telephone	
							CHECK 105374 TOTAL:	62.78
105375	11/01/2022	PRTD	7770 AUTOMATIONDIRECT.COM	14233496	10/12/2022		110122	367.92
			Invoice: 14233496					
				367.92 751820 551000				
							MOTOR PROTECTR, AUXILIARY CONTRACT, IEC CONTRACTOR Supplies/Material	

A/P CASH DISBURSEMENTS JOURNAL

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

INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC				
Invoice: 14234984	10/12/2022		110122	321.93
AUTOMATIONDIRECT.COM	14234984			
	321.93 751810 551000		WIEGMAN ENCLOSURE Supplies/Material	
		CHECK	105375 TOTAL:	689.85
105376 11/01/2022 PRD	10/18/2022		110122	135.00
Invoice: 06125	30455 ASSOCIATION OF WOMEN IN WATER ENE 06125			
	135.00 701341 710500		ANNUAL MEMBERSHIP S. WILLIAMS Dues, Subsc & Memberships	
		CHECK	105376 TOTAL:	270.00
Invoice: 06126	10/18/2022		110122	135.00
	ASSOCIATION OF WOMEN IN WATER ENE 06126			
	135.00 701341 710500		ANNUAL MEMBERSHIP D. FLORES Dues, Subsc & Memberships	
		CHECK	105377 TOTAL:	13,489.00
105377 11/01/2022 PRD	10/30/2022		110122	13,489.00
Invoice: 8123579	21426 BRIGHTVIEW LANDSCAPE SERVICES, IN 8123579			
	3,391.92 701001 551500		LANDSCAPE SRVCS - OCT'22 Outside Services	
	3,892.00 751810 551800		Building Maintenance	
	1,981.08 751820 551800		Building Maintenance	
	4,023.00 101600 551800		Building Maintenance	
	201.00 130100 551500		Outside Services	
		CHECK	105378 TOTAL:	16,090.50
105378 11/01/2022 PRD	10/11/2022		110122	16,090.50
Invoice: 82160	20655 CANNON CORPORATION			
	82160		CORNELL P/S UPGRD 8/9-9/26/22 Capital Asset Expenses	
	16,090.50 301440 900000			
		CHECK	105379 TOTAL:	3,185.76
105379 11/01/2022 PRD	10/13/2022		110122	3,185.76
Invoice: 085497/101322	2534 CITY OF CALABASAS			
	085497/101322		RFND FINAL CR BAL 0010000361-085497 Deposit Refd Clearing-Billing	
	3,185.76 101 230500			
		CHECK	105380 TOTAL:	484.71
105380 11/01/2022 PRD	10/11/2022		110122	484.71
Invoice: 022592	2638 ENVIRONMENTAL RESOURCE ASSOCIATES 022592			
	484.71 701341 551000		ENTEROCOCCI QC AND PT Supplies/Material	
		CHECK	105381 TOTAL:	484.71

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
105381	11/01/2022	PRTD	2654 FAMCON PIPE	S100078803.002	10/10/2022	22200183	110122	1,042.52
			Invoice: S100078803.002					
				1,042.52	701	132000	FORD METER PARTS Storeroom & Truck Inventory	
			FAMCON PIPE	S100076613.006	10/10/2022	22200156	110122	2,691.73
			Invoice: S100076613.006					
				2,691.73	701	132000	FORD METER PARTS Storeroom & Truck Inventory	
							CHECK 105381 TOTAL:	3,734.25
105382	11/01/2022	PRTD	30262 FERNANDO GONZALEZ	102022	10/20/2022		110122	287.63
			Invoice: 102022				HCTC CIS TRAINING 10/04-10/07/22 Training & Professional Devel	
				287.63	701222	683000		
							CHECK 105382 TOTAL:	287.63
105383	11/01/2022	PRTD	6770 G.I. INDUSTRIES	2536356-0283-7	10/01/2022		110122	210.85
			Invoice: 2536356-0283-7				DISP TAPIA RAGS 10/1-10/15/22 Outside Services	
				210.85	751810	541500		
			G.I. INDUSTRIES	3051023-0283-6	10/01/2022		110122	1,215.73
			Invoice: 3051023-0283-6				SHOP BLDG 10/01-10/15/22 Outside Services	
				1,215.73	701002	551500		
							CHECK 105383 TOTAL:	1,426.58
105384	11/01/2022	PRTD	30454 GMZ ENGINEERING	090422/101322	10/13/2022		110122	965.12
			Invoice: 090422/101322				RFND FINAL CR BAL 0010001306-090422 Deposit Refd Clearing-Billing	
				965.12	101	230500		
							CHECK 105384 TOTAL:	965.12
105385	11/01/2022	PRTD	2701 GRAINGER	9475657988	10/12/2022		110122	920.43
			Invoice: 9475657988				COUPLINGS, ADAPTERS, AND LOCK Supplies/Material	
				920.43	751810	541000		
			GRAINGER	9476298089	10/12/2022		110122	199.32
			Invoice: 9476298089				SQUEEGEE, SPRAY GUN, NOZZLE, WASHER Supplies/Material	
				199.32	101600	541000		
			GRAINGER	9477294947	10/13/2022		110122	12.38
			Invoice: 9477294947				SCREWS Supplies/Material	
				12.38	101600	541000		
							CHECK 105385 TOTAL:	1,132.13

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
105386	11/01/2022	PRTD	21133 H2O INNOVATION USA, INC.	CD126425	10/18/2022	2230043	110122	12,029.68
			Invoice: CD126425					
				12,029.68 751750 541000			DUPONT RO ELEMENTS FOR PURE WATER PROCESS Supplies	
							CHECK 105386 TOTAL:	12,029.68
105387	11/01/2022	PRTD	2705 HACH COMPANY	13288232	10/16/2022		110122	36,492.00
			Invoice: 13288232					
				15,145.00 751750 541500			QRTL SRVC FOR PW DEMO & WLK FILTRATION	
				21,347.00 101600 541500			Outside Services	
							Outside Services	
			Invoice: 13290046					
			HACH COMPANY	13290046	10/17/2022		110122	1,604.13
				1,604.13 101600 541000			LAB SUPPLIES FOR FILTER PLANT	
							Supplies/Material	
							CHECK 105387 TOTAL:	38,096.13
105388	11/01/2022	PRTD	30263 HIGH VOLT ELECTRIC	10672/PMT#5	09/30/2022		110122	67,100.40
			Invoice: 10672/PMT#5					
				67,100.40 301440 900000			PMT #5 GNRT PW PMP STN - SEPT'22	
							Capital Asset Expenses	
							CHECK 105388 TOTAL:	67,100.40
105389	11/01/2022	PRTD	2727 IDEXX LABORATORIES	3115946335	10/12/2022		110122	1,666.23
			Invoice: 3115946335					
				1,666.23 701341 551000			QUANTI TRAYS	
							Supplies/Material	
							CHECK 105389 TOTAL:	1,666.23
105390	11/01/2022	PRTD	10102 INFOSEND INC.	221305	09/29/2022		110122	566.06
			Invoice: 221305					
				566.06 701221 622000			VGN FLOW RESTRICTOR 4TH EXCEEDENCE 9/12	
							Outside Services	
			Invoice: 221316					
			INFOSEND INC.	221316	09/29/2022		110122	1,119.66
				1,119.66 701221 622000			VGN 2ND EXCEEDANCE FLOW RESTRICTOR 9/12	
							Outside Services	
			Invoice: 222831					
			INFOSEND INC.	222831	10/20/2022		110122	1,304.92
				1,304.92 701221 622000			FLOW RESTRICTOR 2ND EXCEEDENCE 10/03	
							Outside Services	
			Invoice: 222832					
			INFOSEND INC.	222832	10/20/2022		110122	612.35
				612.35 701221 622000			FLOW RESTRICTOR 4TH EXCEEDANCE 9/12	
							Outside Services	
			Invoice: 219085					
			INFOSEND INC.	219085	08/23/2022		110122	2,732.40
							VGN AMI LETTER 7/22	

A/P CASH DISBURSEMENTS JOURNAL

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

INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC				
2,732.40 701221 622000	Outside Services			
Invoice: 219084	INFOSEND INC.	219084	08/23/2022 110122	735.15
735.15 701221 622000	VGN 4TH EXCEEDANCE LETTER 7/20			
	Outside Services			
Invoice: 219082	INFOSEND INC.	219082	08/23/2022 110122	1,095.03
1,095.03 701221 622000	VGN FLOW RESTRICTOR 2ND EXCEEDENCE 6/10			
	Outside Services			
Invoice: 219077	INFOSEND INC.	219077	08/23/2022 110122	766.40
766.40 701221 622000	VGN FLOW RESTRICTOR 4TH EXCEEDANCE 6/3			
	Outside Services			
CHECK 105390 TOTAL:				8,931.97
105391 11/01/2022 PRTD 21197 JACOBS ENGINEERING GROUP INC. W9Y31200-20	09/19/2022 110122			303,821.99
Invoice: W9Y31200-20	P/E 7/29/22 PWP ADVISOR/MOR SRV			
303,821.99 754440 900000	Capital Asset Expenses			
CHECK 105391 TOTAL:				303,821.99
105392 11/01/2022 PRTD 2611 LA DWP	5038501000/101722 10/17/2022 110122			44.32
Invoice: 5038501000/101722	RECTIFIER 9/15-10/17/22			
44.32 101700 540510	Energy			
CHECK 105392 TOTAL:				44.32
105393 11/01/2022 PRTD 30292 DENNIS MCCOY & JANE MCCOY 013185/101322	10/13/2022 110122			800.00
Invoice: 013185/101322	RFND FINAL CR BAL 0000850146-013185			
800.00 101 230500	Deposit Refd Clearing-Billing			
Invoice: 013185/033122	DENNIS MCCOY & JANE MCCOY 013185/033122			200.00
200.00 101 230500	RFND FINAL CR BAL 0000850146-013185			
	Deposit Refd Clearing-Billing			
CHECK 105393 TOTAL:				1,000.00
105394 11/01/2022 PRTD 21574 METERSYS INV-000751	10/17/2022 110122			19,282.75
Invoice: INV-000751	PROJECT MNGMT AMR/AMI 9/16-10/15/22			
19,282.75 301440 900000	Capital Asset Expenses			
CHECK 105394 TOTAL:				19,282.75
105395 11/01/2022 PRTD 14322 MILES CHEMICAL COMPANY, INC 669992	10/15/2022 110122			8,019.51
Invoice: 669992	8.75 TONS FERRIC CHLORIDE			
8,019.51 751810 541050	Ferrous Chloride			

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
							CHECK 105395 TOTAL:	8,019.51
105396	11/01/2022	PRTD	2302 ODP BUSINESS SOLUTIONS LLC	267246346002	10/11/2022		110122	3.60
			Invoice: 267246346002					
				3.60 701410 620000			TAPE DISPENSER Forms, Supplies And Postage	
							CHECK 105396 TOTAL:	3.60
105397	11/01/2022	PRTD	16372 OLIN CORPORATION	900193661	10/13/2022		110122	4,736.75
			Invoice: 900193661					
				4,736.75 751810 541014			4,910 GAL SODIUM HYPOCHLORITE Sodium Hypochlorite	
							CHECK 105397 TOTAL:	4,736.75
105398	11/01/2022	PRTD	16372 OLIN CORPORATION	900191230	10/06/2022		110122	4,734.83
			Invoice: 900191230					
				4,734.83 101600 541014			4,908 GAL SODIUM HYPOCHLORITE Sodium Hypochlorite	
							CHECK 105398 TOTAL:	4,734.83
105399	11/01/2022	PRTD	17295 QUADIENT	11466433/092622	10/18/2022		110122	5,010.00
			Invoice: 11466433/092622					
				5,010.00 701410 620000			PREPAID POSTAGE Forms, Supplies And Postage	
							CHECK 105399 TOTAL:	5,010.00
105400	11/01/2022	PRTD	2902 QUINN POWER SYSTEM	WON10017936	06/28/2022		110122	27,616.66
			Invoice: WON10017936					
				27,616.66 751810 551000			REPAIRS TO GENERATOR #1 Supplies/Material	
							CHECK 105400 TOTAL:	27,616.66
105401	11/01/2022	PRTD	18505 RAFTELIS FINANCIAL CONSULTANTS, I	25460	10/12/2022		110122	3,540.00
			Invoice: 25460					
				3,540.00 754440 900000			PWP FIN ANALYSIS SEP'22 Capital Asset Expenses	
							CHECK 105401 TOTAL:	3,540.00
105402	11/01/2022	PRTD	21594 RECYCLED WOOD PRODUCTS	231953	10/14/2022		110122	1,924.00
			Invoice: 231953					
				1,924.00 751820 541080			130 YDS WOODCHIPS Amendment	
			Invoice: 232075					
			RECYCLED WOOD PRODUCTS	232075	10/17/2022		110122	1,924.00
							130 YDS WOODCHIPS	

Las Virgenes Municipal Water District



A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
					INVOICE DTL DESC			
				1,924.00 751820 541080				
					Amendment			
					CHECK	105402	TOTAL:	3,848.00
105403	11/01/2022	PRTD	17174 ROTH STAFFING COMPANIES, LP	14255117	10/14/2022		110122	3,224.88
			Invoice: 14255117		TEMP SRVCS 10/3-10/09/22			
				3,224.88 701221 622000	Outside Services			
					CHECK	105403	TOTAL:	3,224.88
105404	11/01/2022	PRTD	15800 SAFE AND BEAUTIFUL TREE CO., INC.	LVMWD-100722	10/07/2022		110122	2,350.00
			Invoice: LVMWD-100722		WEED REMOVAL AND RAISE AND TRIM BUSHES			
				2,350.00 101200 541500	Outside Services			
					CHECK	105404	TOTAL:	2,350.00
105405	11/01/2022	PRTD	2948 SMITH PIPE & SUPPLY	3954571	10/10/2022		110122	152.16
			Invoice: 3954571		DRIP TUBING EQUESTRIAN TANK, RETRO DRIP HEAD			
				152.16 101200 541000	Supplies/Material			
					CHECK	105405	TOTAL:	152.16
105406	11/01/2022	PRTD	8645 SOUTHERN CALIFORNIA TROPHY COMPAN	100071-22	10/10/2022		110122	197.10
			Invoice: 100071-22		EE ANNIVERSARY GIFT - L. KARAFELAS, R. STANWOOD,			
				197.10 701430 681500	Empl Recognition Functions			
					CHECK	105406	TOTAL:	197.10
105407	11/01/2022	PRTD	30349 SUSAN BROWN	101722	10/17/2022		110122	1,079.40
			Invoice: 101722		TRAINING FOR MUNICIPAL CLERKS (TTC) 9/13-9/16/22			
				1,079.40 701310 683000	Training & Professional Devel			
					CHECK	105407	TOTAL:	1,079.40
105408	11/01/2022	PRTD	30159 TRILLIUM HOLDCO LLC	53079	10/20/2022		110122	33,770.17
			Invoice: 53079		ELEC CHARGES (SOLAR) - SEPTEMBER'22			
				33,770.17 751101 540510	Energy			
					CHECK	105408	TOTAL:	33,770.17
105409	11/01/2022	PRTD	3429 UNITED PARCEL SERVICE	000025W020332	08/13/2022		110122	13.88
			Invoice: 000025W020332		2 PKGS DELIVERD 6/11, 7/9			
				13.88 701410 620000	Forms, Supplies And Postage			
			UNITED PARCEL SERVICE	000025W020412	08/08/2022		110122	.51

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
Invoice: 000025W020412								
				.51 701410	620000			
				INVOICE DTL DESC				
				LATE FEES				
				Forms, Supplies And Postage				
							CHECK 105409 TOTAL:	14.39
105410	11/01/2022	PRTD	3035 VWR SCIENTIFIC	8810956607	10/06/2022		110122	217.60
Invoice: 8810956607								
				217.60 701341	551000			
				PHENOL, BREAKER CUPS				
				Supplies/Material				
							CHECK 105410 TOTAL:	217.60
				NUMBER OF CHECKS	43	*** CASH ACCOUNT TOTAL ***		606,459.16
				TOTAL PRINTED CHECKS		COUNT	AMOUNT	
						43	606,459.16	
				*** GRAND TOTAL ***				606,459.16

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296tchau

YEAR	PER	JNL	SRC	ACCOUNT	JNL	DESC	REF 1	REF 2	REF 3	ACCOUNT	DESC	T	OB	DEBIT	CREDIT
			EFF	DATE						LINE	DESC				
2023	5	18													
APP	751-200000			11/01/2022	110122		110122				Accounts Payable			120,440.14	
											AP CASH DISBURSEMENTS JOURNAL				
APP	999-100100			11/01/2022	110122		110122				Cash-General				606,459.16
											AP CASH DISBURSEMENTS JOURNAL				
APP	701-200000			11/01/2022	110122		110122				Accounts Payable			36,364.36	
											AP CASH DISBURSEMENTS JOURNAL				
APP	101-200000			11/01/2022	110122		110122				Accounts Payable			39,618.02	
											AP CASH DISBURSEMENTS JOURNAL				
APP	130-200000			11/01/2022	110122		110122				Accounts Payable			201.00	
											AP CASH DISBURSEMENTS JOURNAL				
APP	301-200000			11/01/2022	110122		110122				Accounts Payable			102,473.65	
											AP CASH DISBURSEMENTS JOURNAL				
APP	754-200000			11/01/2022	110122		110122				Accounts Payable			307,361.99	
											AP CASH DISBURSEMENTS JOURNAL				
											GENERAL LEDGER TOTAL			606,459.16	606,459.16
APP	999-207510			11/01/2022	110122		110122				Due to/Due FromJPA Operations			120,440.14	
											Cash-General				120,440.14
APP	751-100100			11/01/2022	110122		110122				Due to/Due FromInternal Svs			36,364.36	
											Cash-General				36,364.36
APP	999-207010			11/01/2022	110122		110122				Due to/Due Frm Potable Wtr Ops			39,618.02	
											Cash-General				39,618.02
APP	701-100100			11/01/2022	110122		110122				Due to/Due FrmSanitation Ops			201.00	
											Cash-General				201.00
APP	999-201010			11/01/2022	110122		110122				Due to/Due FrmPotable Wtr Repl			102,473.65	
											Cash-General				102,473.65
APP	101-100100			11/01/2022	110122		110122				Due to/Due FromJPA Replacement			307,361.99	
											Cash-General				307,361.99
APP	999-201300			11/01/2022	110122		110122				Due to/Due FromJPA Replacement			307,361.99	
											Cash-General				307,361.99
APP	130-100100			11/01/2022	110122		110122				Due to/Due FromJPA Replacement			307,361.99	
											Cash-General				307,361.99
APP	999-203010			11/01/2022	110122		110122				Due to/Due FromJPA Replacement			307,361.99	
											Cash-General				307,361.99
APP	301-100100			11/01/2022	110122		110122				Due to/Due FromJPA Replacement			307,361.99	
											Cash-General				307,361.99
APP	999-207540			11/01/2022	110122		110122				Due to/Due FromJPA Replacement			307,361.99	
											Cash-General				307,361.99
APP	754-100100			11/01/2022	110122		110122				Due to/Due FromJPA Replacement			307,361.99	
											Cash-General				307,361.99
											SYSTEM GENERATED ENTRIES TOTAL			606,459.16	606,459.16
											JOURNAL 2023/05/18	TOTAL		1,212,918.32	1,212,918.32

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
101 Potable Water Operations 101-100100 101-200000	2023 5	18	11/01/2022	Cash-General		39,618.02
				Accounts Payable	39,618.02	
				FUND TOTAL	39,618.02	39,618.02
130 Sanitation Operations 130-100100 130-200000	2023 5	18	11/01/2022	Cash-General		201.00
				Accounts Payable	201.00	
				FUND TOTAL	201.00	201.00
301 Potable Wtr Replacement Fund 301-100100 301-200000	2023 5	18	11/01/2022	Cash-General		102,473.65
				Accounts Payable	102,473.65	
				FUND TOTAL	102,473.65	102,473.65
701 Internal Service Fund 701-100100 701-200000	2023 5	18	11/01/2022	Cash-General		36,364.36
				Accounts Payable	36,364.36	
				FUND TOTAL	36,364.36	36,364.36
751 JPA Operations 751-100100 751-200000	2023 5	18	11/01/2022	Cash-General		120,440.14
				Accounts Payable	120,440.14	
				FUND TOTAL	120,440.14	120,440.14
754 JPA Replacement 754-100100 754-200000	2023 5	18	11/01/2022	Cash-General		307,361.99
				Accounts Payable	307,361.99	
				FUND TOTAL	307,361.99	307,361.99
999 Pooled Cash 999-100100 999-201010 999-201300 999-203010 999-207010 999-207510 999-207540	2023 5	18	11/01/2022	Cash-General		606,459.16
				Due to/Due Frm Potable Wtr Ops	39,618.02	
				Due to/Due Frm Sanitation Ops	201.00	
				Due to/Due Frm Potable wtr Repl	102,473.65	
				Due to/Due From Internal Svcs	36,364.36	
				Due to/Due From JPA Operations	120,440.14	
				Due to/Due From JPA Replacement	307,361.99	
				FUND TOTAL	606,459.16	606,459.16

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
101	Potable Water Operations		39,618.02
130	Sanitation Operations		201.00
301	Potable Wtr Replacement Fund		102,473.65
701	Internal Service Fund		36,364.36
751	JPA Operations		120,440.14
754	JPA Replacement		307,361.99
999	Pooled Cash		
		606,459.16	
TOTAL		606,459.16	606,459.16

** END OF REPORT - Generated by Thieu Chau **

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
104674	08/09/2022	VOID	20971 THOUSAND OAKS PLUMBING INC.	128715050	07/18/2022	2230001		-3,500.00
			Invoice: 128715050		TAPIA MEN'S ROOM SINK DRAIN LINE REPAIR			
					Outside Services			
					-3,500.00	751810	551500	
			THOUSAND OAKS PLUMBING INC.		128716458	07/18/2022	2230002	-3,200.00
			Invoice: 128716458		RANCHO DRINKING FOUNTAIN DRAIN REPAIR			
					Outside Services			
					-3,200.00	751820	551500	
							CHECK 104674 TOTAL:	-6,700.00
							*** CASH ACCOUNT TOTAL ***	-6,700.00
					NUMBER OF CHECKS	1		
					TOTAL VOIDED CHECKS	COUNT	AMOUNT	
						1	6,700.00	
							*** GRAND TOTAL ***	-6,700.00

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR PER	JNL	SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T OB	DEBIT	CREDIT
2023	5		21								
APP 751-200000			11/02/2022	104674	110222			Accounts Payable			6,700.00
								AP CASH DISBURSEMENTS JOURNAL			
APP 999-100100			11/02/2022	104674	110222			Cash-General		6,700.00	
								AP CASH DISBURSEMENTS JOURNAL			
								GENERAL LEDGER TOTAL		6,700.00	6,700.00
APP 999-207510			11/02/2022	080922	110222			Due to/Due FromJPA Operations			6,700.00
APP 751-100100			11/02/2022	080922	110222			Cash-General		6,700.00	
								SYSTEM GENERATED ENTRIES TOTAL		6,700.00	6,700.00
								JOURNAL 2023/05/21 TOTAL		13,400.00	13,400.00

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND	ACCOUNT	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
751	JPA Operations	2023	5	21	11/02/2022			
	751-100100					Cash-General	6,700.00	
	751-200000					Accounts Payable		6,700.00
						FUND TOTAL	6,700.00	6,700.00
999	Pooled Cash	2023	5	21	11/02/2022			
	999-100100					Cash-General	6,700.00	
	999-207510					Due to/Due From JPA Operations		6,700.00
						FUND TOTAL	6,700.00	6,700.00

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
751	JPA Operations		6,700.00
999	Pooled Cash		
		6,700.00	
TOTAL		6,700.00	6,700.00

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

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
105270	10/18/2022	VOID	16372 OLIN CORPORATION	900192488	10/11/2022			-4,663.42
	Invoice: 900192488				4,834 GAL SODIUM HYPOCHLORITE			
					Sodium Hypochlorite			
				-4,663.42	751810	541014		
			OLIN CORPORATION	900190946	10/04/2022			-4,632.56
	Invoice: 900190946				4,802 GAL SODIUM HYPOCHLORITE			
					Sodium Hypochlorite			
				-4,632.56	751810	541014		
							CHECK 105270 TOTAL:	-9,295.98
105397	11/01/2022	VOID	16372 OLIN CORPORATION	900193661	10/13/2022			-4,736.75
	Invoice: 900193661				4,910 GAL SODIUM HYPOCHLORITE			
					Sodium Hypochlorite			
				-4,736.75	751810	541014		
							CHECK 105397 TOTAL:	-4,736.75
105398	11/01/2022	VOID	16372 OLIN CORPORATION	900191230	10/06/2022			-4,734.83
	Invoice: 900191230				4,908 GAL SODIUM HYPOCHLORITE			
					Sodium Hypochlorite			
				-4,734.83	101600	541014		
							CHECK 105398 TOTAL:	-4,734.83
							NUMBER OF CHECKS 3	*** CASH ACCOUNT TOTAL ***
								-18,767.56
							TOTAL VOIDED CHECKS	
					COUNT		AMOUNT	
					3		18,767.56	
							*** GRAND TOTAL ***	-18,767.56

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR	PER	JNL	SRC	ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T OB	DEBIT	CREDIT
2023	5	35	APP	751-200000	11/03/2022	105270	110322			Accounts Payable			14,032.73
										AP CASH DISBURSEMENTS JOURNAL			
			APP	999-100100	11/03/2022	105270	110322			Cash-General		9,295.98	
										AP CASH DISBURSEMENTS JOURNAL			
			APP	999-100100	11/03/2022	105397	110322			Cash-General		4,736.75	
										AP CASH DISBURSEMENTS JOURNAL			
			APP	101-200000	11/03/2022	105398	110322			Accounts Payable			4,734.83
										AP CASH DISBURSEMENTS JOURNAL			
			APP	999-100100	11/03/2022	105398	110322			Cash-General		4,734.83	
										AP CASH DISBURSEMENTS JOURNAL			
										GENERAL LEDGER TOTAL		18,767.56	18,767.56
			APP	999-207510	11/03/2022	101822	110322			Due to/Due FromJPA Operations			14,032.73
										Cash-General		14,032.73	
			APP	999-201010	11/03/2022	101822	110322			Due to/Due Frm Potable wtr Ops			4,734.83
										Cash-General		4,734.83	
			APP	101-100100	11/03/2022	101822	110322						
										SYSTEM GENERATED ENTRIES TOTAL		18,767.56	18,767.56
										JOURNAL 2023/05/35 TOTAL		37,535.12	37,535.12

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
101 Potable Water Operations 101-100100 101-200000	2023 5	35	11/03/2022	Cash-General	4,734.83	
				Accounts Payable		4,734.83
				FUND TOTAL	4,734.83	4,734.83
751 JPA Operations 751-100100 751-200000	2023 5	35	11/03/2022	Cash-General	14,032.73	
				Accounts Payable		14,032.73
				FUND TOTAL	14,032.73	14,032.73
999 Pooled Cash 999-100100 999-201010 999-207510	2023 5	35	11/03/2022	Cash-General	18,767.56	
				Due to/Due Frm Potable Wtr Ops		4,734.83
				Due to/Due FromJPA Operations		14,032.73
				FUND TOTAL	18,767.56	18,767.56

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
101	Potable Water Operations		4,734.83
751	JPA Operations		14,032.73
999	Pooled Cash		
	TOTAL	18,767.56	18,767.56

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

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC				
105411	11/04/2022	PRTD	30462 SIMI VALLEY CHEVROLET	2023CHEVYBOLT	11/04/2022		110422	35,364.98
Invoice: 2023CHEVYBOLT							PURCHASE 1 2023 CHEVY BOLT EUV	
				35,364.98	301440	900000	Capital Asset Expenses	
							CHECK 105411 TOTAL:	35,364.98
				NUMBER OF CHECKS	1	*** CASH ACCOUNT TOTAL ***		35,364.98
				TOTAL PRINTED CHECKS		COUNT	AMOUNT	
						1	35,364.98	
							*** GRAND TOTAL ***	35,364.98

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR PER	JNL	SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T OB	DEBIT	CREDIT
2023	5	59									
APP 301-200000			11/04/2022	110422	110422			Accounts Payable AP CASH DISBURSEMENTS JOURNAL		35,364.98	
APP 999-100100			11/04/2022	110422	110422			Cash-General AP CASH DISBURSEMENTS JOURNAL			35,364.98
GENERAL LEDGER TOTAL										35,364.98	35,364.98
APP 999-203010			11/04/2022	110422	110422			Due to/Due FrmPotable wtr Rep1		35,364.98	
APP 301-100100			11/04/2022	110422	110422			Cash-General			35,364.98
SYSTEM GENERATED ENTRIES TOTAL										35,364.98	35,364.98
JOURNAL 2023/05/59 TOTAL										70,729.96	70,729.96

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND	ACCOUNT	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
301	Potable wtr Replacement Fund 301-100100 301-200000	2023	5	59	11/04/2022	Cash-General		35,364.98
						Accounts Payable	35,364.98	
						FUND TOTAL	35,364.98	35,364.98
999	Pooled Cash 999-100100 999-203010	2023	5	59	11/04/2022	Cash-General		35,364.98
						Due to/Due FrmPotable wtr Rep1	35,364.98	
						FUND TOTAL	35,364.98	35,364.98

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
301	Potable wtr Replacement Fund		35,364.98
999	Pooled Cash		
		35,364.98	
		TOTAL	35,364.98

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

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
105412	11/08/2022	PRTD	2317 ACORN NEWSPAPER	190550	09/24/2022		110822	830.40
			Invoice: 190550					
				830.40	101900	660400	2X10 DISPLAY AD-ADVANCED METER 9/23/22 Public Education Programs	
			ACORN NEWSPAPER	191798	10/15/2022		110822	830.40
			Invoice: 191798					
				830.40	101900	660400	4X5 DISPLAY AD-ADVANCED METER 10/14/22 Public Education Programs	
							CHECK 105412 TOTAL:	1,660.80
105413	11/08/2022	PRTD	20389 AIRGAS SPECIALTY PRODUCTS	9129867916	09/09/2022		110822	1,921.53
			Invoice: 9129867916					
				1,921.53	101600	541000	7,740 LBS AMMONIUM HYDROXIDE Supplies/Material	
							CHECK 105413 TOTAL:	1,921.53
105414	11/08/2022	PRTD	3077 AIRGAS USA, LLC	9130500565	09/28/2022	2230036	110822	1,263.52
			Invoice: 9130500565					
				1,263.52	701	132000	SAFETY RAINBOOTS Storeroom & Truck Inventory	
							CHECK 105414 TOTAL:	1,263.52
105415	11/08/2022	PRTD	9067 AUSTIN-MAC, INC.	32190	10/17/2022		110822	839.28
			Invoice: 32190					
				839.28	751820	551000	REPLACEMENT BUCKETS AND CUSHINS - BUCKET ELEVATORS Supplies/Material	
							CHECK 105415 TOTAL:	839.28
105416	11/08/2022	PRTD	7770 AUTOMATIONDIRECT.COM	14268364	10/19/2022		110822	174.11
			Invoice: 14268364					
				174.11	751820	551000	FUJI ELECTRIC SUPPLIES Supplies/Material	
							CHECK 105416 TOTAL:	174.11
105417	11/08/2022	PRTD	20698 BATTERIES PLUS	P56347013	10/26/2022		110822	606.55
			Invoice: P56347013					
				606.55	101200	551000	SLA BATTERIES - SADDLETREE TANK Supplies/Material	
							CHECK 105417 TOTAL:	606.55
105418	11/08/2022	PRTD	18071 BLUE DIAMOND MATERIALS	2952297	10/17/2022		110822	290.46
			Invoice: 2952297					
				290.46	101700	551000	2.98 TONS A/C 3/8 FINE Supplies/Material	

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
							CHECK 105418 TOTAL:	290.46
105419	11/08/2022	PRTD	21392 BLUESPACE INTERIORS	I-02043391	09/12/2022		110822	2,787.72
			Invoice: I-02043391					
				2,787.72 701350 572500				
							CHECK 105419 TOTAL:	2,787.72
105420	11/08/2022	PRTD	18739 CALIFORNIA HAZARDOUS SERVICES, IN	69535	10/20/2022		110822	155.00
			Invoice: 69535					
				155.00 701325 551500				
							CHECK 105420 TOTAL:	155.00
105421	11/08/2022	PRTD	4490 CALIFORNIA WATER EFFICIENCY PARTN PUBSHIP22.10.15	10.15	10/15/2022		110822	174.92
			Invoice: PUBSHIP22.10.15					
				174.92 701223 622000				
							CHECK 105421 TOTAL:	174.92
105422	11/08/2022	PRTD	30050 CANON FINANCIAL SERVICES, INC.	29342982	10/12/2022		110822	677.81
			Invoice: 29342982					
				677.81 701420 620500				
							CHECK 105422 TOTAL:	677.81
105423	11/08/2022	PRTD	18107 CAROLLO ENGINEERING, INC	FB28879	10/17/2022		110822	13,089.00
			Invoice: FB28879					
				13,089.00 751750 541500				
							CHECK 105423 TOTAL:	13,089.00
105424	11/08/2022	PRTD	3238 DANGELO CO.	S1491742.001	10/18/2022	2230047	110822	12,893.63
			Invoice: S1491742.001					
				12,893.63 701 132000				
							CHECK 105424 TOTAL:	12,893.63
105425	11/08/2022	PRTD	10270 DEMARIA ELECTRIC MOTOR SERVICES,	23175	10/06/2022		110822	5,493.21
			Invoice: 23175					
				5,493.21 751100 551500				
							CHECK 105425 TOTAL:	5,493.21

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
105426	11/08/2022	PRTD	20685 DOCUMENT SYSTEMS INC	IN3016917	10/18/2022		110822	114.75
			Invoice: IN3016917					
				114.75 701420 621500			CANON OVERAGE 9/24-10/23/22 System Support and Maintenance	
							CHECK 105426 TOTAL:	114.75
105427	11/08/2022	PRTD	30397 EPP PAINTING INC	102022	10/20/2022		110822	4,100.00
			Invoice: 102022					
				4,100.00 701002 551500			BUILD PRIVACY WALL IN STOREKEEPER OFFICE Outside Services	
							CHECK 105427 TOTAL:	4,100.00
105428	11/08/2022	PRTD	2654 FAMCON PIPE	S100084940.005	10/18/2022	2230018	110822	3,641.97
			Invoice: S100084940.005					
				3,641.97 701 132000			2 GATE VALVES Storeroom & Truck Inventory	
							CHECK 105428 TOTAL:	3,641.97
105429	11/08/2022	PRTD	2655 FERGUSON ENTERPRISES	0002984	10/19/2022	2230048	110822	1,182.64
			Invoice: 0002984					
				200.00 101900 572500 982.64 701 132000			2 HYMAX COUPLINGS Genl Supplies/Small Tools Storeroom & Truck Inventory	
							CHECK 105429 TOTAL:	1,182.64
105430	11/08/2022	PRTD	2660 FISHER SCIENTIFIC	7395497	10/18/2022		110822	1,110.76
			Invoice: 7395497					
				1,110.76 701341 551000			OIL AND GREASE FILTER DISKS Supplies/Material	
							CHECK 105430 TOTAL:	1,110.76
105431	11/08/2022	PRTD	2701 GRAINGER	9476485801	10/13/2022		110822	1,313.44
			Invoice: 9476485801					
				1,313.44 701341 551000			UV LIGHT METER Supplies/Material	
			Invoice: 9474606663					
			GRAINGER	9474606663	10/11/2022		110822	188.17
				188.17 701222 572500			PRESSURE GAUGES Genl Supplies/Small Tools	
							CHECK 105431 TOTAL:	1,501.61
105432	11/08/2022	PRTD	2705 HACH COMPANY	13285726	10/13/2022		110822	2,471.59
			Invoice: 13285726					
				2,471.59 701341 551000			ANION COLUMN Supplies/Material	

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
Invoice: 13285727			HACH COMPANY	13285727	10/13/2022		110822	1,060.48
				1,060.48 701341 551000	ANION GUARD COLUMN Supplies/Material			
					CHECK	105432	TOTAL:	3,532.07
105433	11/08/2022	PRTD	4409 HARRIS & ASSOCIATES, INC.	54829	10/19/2022		110822	1,350.00
Invoice: 54829				1,350.00 301001 713100	STANDBY CHGS 8/28-10/1/22 Standby Chg-Outside Svc			
					CHECK	105433	TOTAL:	1,350.00
105434	11/08/2022	PRTD	21537 IOSIGHT, LTD.	3267	10/24/2022		110822	43,000.00
Invoice: 3267				43,000.00 101100 541500	ANNUAL LICENSE FEES - '23 Outside Services			
					CHECK	105434	TOTAL:	43,000.00
105435	11/08/2022	PRTD	21197 JACOBS ENGINEERING GROUP INC.	W9Y31200-021	10/11/2022		110822	241,130.00
Invoice: W9Y31200-021				241,130.00 754440 900000	PWP ADVISOR/MOR SRV 7/30-8/26/22 Capital Asset Expenses			
					CHECK	105435	TOTAL:	241,130.00
105436	11/08/2022	PRTD	17447 KONECRANES INC.	154699422	07/26/2022		110822	3,360.00
Invoice: 154699422				3,360.00 751820 551500	REPAIR DEWATERING DRIDGE CRANE Outside Services			
					CHECK	105436	TOTAL:	3,360.00
105437	11/08/2022	PRTD	2611 LA DWP	8512601000/102522	10/25/2022		110822	44.32
Invoice: 8512601000/102522				44.32 101700 540510	RECETIFIER 9/26-10/24/22 Energy			
					CHECK	105437	TOTAL:	44.32
105438	11/08/2022	PRTD	3038 LARRY WALKER & ASSOC	00532.03-7	10/12/2022		110822	4,066.50
Invoice: 00532.03-7				4,066.50 751810 542500	SEP'22 CHLORIDE SSO DEVELOP Consulting Services			
					CHECK	105438	TOTAL:	4,066.50
105439	11/08/2022	PRTD	2800 LOS ANGELES TIMES	10004993857/22-23	10/20/2022		110822	494.00
Invoice: 10004993857/22-23				494.00 701230 710500	ANNUAL SUBSCRIPTION RENEWAL 11/24/22-11/23/23 Dues, Subsc & Memberships			

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
CHECK 105439 TOTAL: 494.00								
105440	11/08/2022	PRTD	30351 LAS VIRGENES UNIFIED SCHOOL DISTR	230000000168	08/30/2022		110822	107,000.00
			Invoice: 230000000168					
				107,000.00	701230	660200	21-22 SCIENCE TEAM WATER RELATED CURRICULUM GRANT School Education Programs	
CHECK 105440 TOTAL: 107,000.00								
105441	11/08/2022	PRTD	2839 MOTION INDUSTRIES, INC.	CA22-00731064	10/21/2022		110822	1,064.76
			Invoice: CA22-00731064					
				1,064.76	751820	551000	PILLOW BLOCK BEARINGS Supplies/Material	
CHECK 105441 TOTAL: 1,064.76								
105442	11/08/2022	PRTD	2302 ODP BUSINESS SOLUTIONS LLC	264643168002	10/17/2022		110822	154.26
			Invoice: 264643168002					
				154.26	701410	620000	FOLDERS Forms, Supplies And Postage	
			Invoice: 271624718001					
				400.89	701410	620000	MARKERS, TONER, PENCILS, PLANNERS Forms, Supplies And Postage	400.89
			Invoice: 271635156001					
				60.51	701410	620000	POWER OUTLETS Forms, Supplies And Postage	60.51
			Invoice: 271635169001					
				32.17	701410	620000	DISHWAND Forms, Supplies And Postage	32.17
			Invoice: 271635165001					
				17.39	701410	620000	SPONGES Forms, Supplies And Postage	17.39
			Invoice: 271635160001					
				35.31	701410	620000	SURGE PROTECTORS STRIP Forms, Supplies And Postage	35.31
CHECK 105442 TOTAL: 700.53								
105443	11/08/2022	PRTD	2585 PURETEC	2022488	10/19/2022		110822	29.62
			Invoice: 2022488					
				29.62	701341	551500	POST FILTER CHANGE Outside Services	
CHECK 105443 TOTAL: 29.62								

A/P CASH DISBURSEMENTS JOURNAL

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

		INVOICE	INV DATE	PO	CHECK RUN	NET
		INVOICE DTL DESC				
105444	11/08/2022 PRTD	17174 ROTH STAFFING COMPANIES, LP	14258421	10/21/2022	110822	3,001.68
	Invoice: 14258421			TEMP SRVCS 10/10-10/16/22		
		3,001.68 701221 622000		Outside Services		
				CHECK	105444 TOTAL:	3,001.68
105445	11/08/2022 PRTD	20583 RT LAWRENCE CORPORATION	47614	10/18/2022	110822	1,038.33
	Invoice: 47614			LOCKBOX FEES - SEP'22		
		1,038.33 701221 622000		Outside Services		
				CHECK	105445 TOTAL:	1,038.33
105446	11/08/2022 PRTD	30020 SOUTHERN CA EDISON	1884-102122-1	10/21/2022	110822	-27,643.60
	Invoice: 1884-102122-1			ADJ TAPIA PLANT 08/01-08/29/22		
		-27,643.60 751810 540510		Energy		
	Invoice: 1884-102122-2			ADJ TAPIA PLANT 08/01-08/29/22		
		-18,429.06 751126 540510		Energy		
	Invoice: 1884-102122-3			ADJ TAPIA PLANT 08/01-08/29/22		
		-6,842.67 101103 540510		Energy		
	Invoice: 1884-102122-4			ADJ TAPIA PLANT 08/01-08/29/22		
		-3,296.67 101108 540510		Energy		
	Invoice: 1884-102122-5			ADJ STUNT RD P/S 08/10-09/08/22		
		-3,058.57 101104 540510		Energy		
	Invoice: 1884-102122-6			ADJ STUNT RD P/S 08/10-09/08/22		
		-3,045.15 101120 540510		Energy		
	Invoice: 1884-102122-7			ADJ STUNT RD P/S 08/10-09/08/22		
		-2,853.80 101113 540510		Energy		
	Invoice: 1884-102122-8			ADJ STUNT RD P/S 08/10-09/08/22		
		-2,702.89 130100 540510		Energy		
	Invoice: 1884-102122-9			ADJ STUNT RD P/S 08/10-09/08/22		
		-2,373.22 101107 540510		Energy		
	Invoice: 1884-102122-10			ADJ STUNT RD P/S 08/10-09/08/22		
		-2,278.14 101107 540510		Energy		

A/P CASH DISBURSEMENTS JOURNAL

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

INVOICE	INV DATE	PO	CHECK RUN	NET
Invoice: 1884-102122-10				
-2,278.14 101102 540510	08/01-08/29/22			
	WARNER Energy			
Invoice: 1884-102122-11			110822	-2,239.67
SOUTHERN CA EDISON 1884-102122-11	10/21/2022			
-2,239.67 130100 540510	L/S #2 08/17-09/15/22			
	Energy			
Invoice: 1884-102122-12			110822	-2,187.70
SOUTHERN CA EDISON 1884-102122-12	10/21/2022			
-2,187.70 101101 540510	ADJ CONDUIT 08/01-08/29/22			
	Energy			
Invoice: 1884-102122-13			110822	-1,756.03
SOUTHERN CA EDISON 1884-102122-13	10/21/2022			
-1,756.03 101118 540510	MULWOOD P/S 08/18-09/18/22			
	Energy			
Invoice: 1884-102122-14			110822	-1,455.73
SOUTHERN CA EDISON 1884-102122-14	10/21/2022			
-1,455.73 751224 540510	WELLS 08/15-09/13/22			
	Energy			
Invoice: 1884-102122-15			110822	-749.62
SOUTHERN CA EDISON 1884-102122-15	10/21/2022			
-749.62 101110 540510	CORNELL 08/01-08/29/22			
	Energy			
Invoice: 1884-102122-16			110822	-588.27
SOUTHERN CA EDISON 1884-102122-16	10/21/2022			
-588.27 101123 540510	ADJ LWR OAKS BSTR 08/01-08/29/22			
	Energy			
Invoice: 1884-102122-17			110822	-294.13
SOUTHERN CA EDISON 1884-102122-17	10/21/2022			
-294.13 101124 540510	ADJ UPR OAKS BSTR 08/01-08/29/22			
	Energy			
Invoice: 1884-102122-18			110822	-40.83
SOUTHERN CA EDISON 1884-102122-18	10/21/2022			
-40.83 751800 540510	MALIBU SYPHON 09/15-10/16/22			
	Energy			
Invoice: 1884-102122-19			110822	17.85
SOUTHERN CA EDISON 1884-102122-19	10/21/2022			
17.85 101700 540510	RECTIFIER 08/30-09/28/22			
	Energy			
Invoice: 1884-102122-20			110822	17.85
SOUTHERN CA EDISON 1884-102122-20	10/21/2022			
17.85 101700 540510	RECTIFIER 08/30-09/28/22			
	Energy			
Invoice: 1884-102122-21			110822	20.26
SOUTHERN CA EDISON 1884-102122-21	10/21/2022			
20.26 751820 540510	RLV-CNTRL BLDG 08/23-09/21/22			
	Energy			
Invoice: 1884-102122-22			110822	20.26
SOUTHERN CA EDISON 1884-102122-22	10/21/2022			
20.26 101100 540510	BOX CYN 08/30-09/28/22			
	Energy			
SOUTHERN CA EDISON 1884-102122-23	10/21/2022		110822	21.67

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC				
Invoice: 1884-102122-23				21.67 101100 540510	MULWOOD P/R ST 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-24			SOUTHERN CA EDISON	1884-102122-24	10/21/2022		110822	21.67
				21.67 101110 540510	ARGOS VALVE 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-25			SOUTHERN CA EDISON	1884-102122-25	10/21/2022		110822	21.89
				21.89 101211 540510	WOOLSEY TANK 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-26			SOUTHERN CA EDISON	1884-102122-26	10/21/2022		110822	22.66
				22.66 101100 540510	WSTLK P/R STN 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-27			SOUTHERN CA EDISON	1884-102122-27	10/21/2022		110822	22.88
				22.88 101209 540510	EQUESTRIAN 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-28			SOUTHERN CA EDISON	1884-102122-28	10/21/2022		110822	25.08
				25.08 751810 678900	005 DISCHG 08/30-09/28/22			
					005 Discharge			
Invoice: 1884-102122-29			SOUTHERN CA EDISON	1884-102122-29	10/21/2022		110822	25.71
				25.71 101212 540510	MORRISON TNK 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-30			SOUTHERN CA EDISON	1884-102122-30	10/21/2022		110822	32.33
				32.33 101220 540510	UPR TWIN LK TNK 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-31			SOUTHERN CA EDISON	1884-102122-31	10/21/2022		110822	50.09
				50.09 701326 622500	RADIO EQPMNT 08/30-09/28/22			
					Radio Maintenance Expense			
Invoice: 1884-102122-32			SOUTHERN CA EDISON	1884-102122-32	10/21/2022		110822	59.15
				59.15 101204 540510	LATIGO CYN 08/19-09/19/22			
					Energy			
Invoice: 1884-102122-33			SOUTHERN CA EDISON	1884-102122-33	10/21/2022		110822	83.81
				83.81 101204 540510	LATIGO CYN 08/19-09/19/22			
					Energy			
Invoice: 1884-102122-34			SOUTHERN CA EDISON	1884-102122-34	10/21/2022		110822	206.38
				206.38 701001 540510	LATE CHARGE			
					Energy			
Invoice: 1884-102122-35			SOUTHERN CA EDISON	1884-102122-35	10/21/2022		110822	259.95
				259.95 101202 540510	SEMINOLE 08/30-09/28/22			
					Energy			
			SOUTHERN CA EDISON	1884-102122-36	10/21/2022		110822	281.31

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC				
Invoice: 1884-102122-36				281.31 101109 540510	10/21/2022			
					JBR P/S 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-37			SOUTHERN CA EDISON	363.14 751125 540510	10/21/2022		110822	363.14
					MORRISON P/S 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-38			SOUTHERN CA EDISON	462.34 101121 540510	10/21/2022		110822	462.34
					RANCHVIEW BST 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-39			SOUTHERN CA EDISON	485.26 101105 540510	10/21/2022		110822	485.26
					AGOURA P/S 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-40			SOUTHERN CA EDISON	515.09 751810 678800	10/21/2022		110822	515.09
					CNTRLCYN P/S1 08/30-09/28/22			
					District Sprayfield			
Invoice: 1884-102122-41			SOUTHERN CA EDISON	526.69 101119 540510	10/21/2022		110822	526.69
					OAKRIDGE P/S 09/16-10/17/22			
					Energy			
Invoice: 1884-102122-42			SOUTHERN CA EDISON	597.54 101112 540510	10/21/2022		110822	597.54
					SADDLETREE 9/14-10/13/22			
					Energy			
Invoice: 1884-102122-43			SOUTHERN CA EDISON	788.66 102100 540510	10/21/2022		110822	788.66
					PKWY CLBS TNK 09/19-10/18/22			
					Energy			
Invoice: 1884-102122-44			SOUTHERN CA EDISON	894.30 101115 540510	10/21/2022		110822	894.30
					DARDENNE P/S 08/22-09/20/22			
					Energy			
Invoice: 1884-102122-45			SOUTHERN CA EDISON	894.59 101116 540510	10/21/2022		110822	894.59
					3-SPRINGS P/S 09/13-10/12/22			
					Energy			
Invoice: 1884-102122-46			SOUTHERN CA EDISON	1,035.41 101122 540510	10/21/2022		110822	1,035.41
					UPR TWIN LK P/S 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-47			SOUTHERN CA EDISON	1,062.35 101124 540510	10/21/2022		110822	1,062.35
					UPR OAKS BSTR 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-48			SOUTHERN CA EDISON	1,282.23 101114 540510	10/21/2022		110822	1,282.23
					KIMBERLY P/S 08/23-09/21/22			
					Energy			
			SOUTHERN CA EDISON		10/21/2022		110822	1,412.79

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
Invoice: 1884-102122-49				701001 540510	1,412.79			
							INVOICE DTL DESC	
							HVAC BLDG 08/30-09/28/22	
							Energy	
Invoice: 1884-102122-50			SOUTHERN CA EDISON	1884-102122-50	10/21/2022		110822	1,612.58
				101117 540510	1,612.58			
							MNTN GATE P/S 08/22-09/20/22	
							Energy	
Invoice: 1884-102122-51			SOUTHERN CA EDISON	1884-102122-51	10/21/2022		110822	1,830.62
				751810 540510	1,830.62			
							TAPIA FAC CHRG 09/01-09/30/22	
							Energy	
Invoice: 1884-102122-52			SOUTHERN CA EDISON	1884-102122-52	10/21/2022		110822	2,124.71
				101123 540510	2,124.71			
							LWR OAKS BSTR 08/30-9/28/22	
							Energy	
Invoice: 1884-102122-53			SOUTHERN CA EDISON	1884-102122-53	10/21/2022		110822	3,460.67
				751224 540510	3,460.67			
							WELLS 08/15-09/13/22	
							Energy	
Invoice: 1884-102122-54			SOUTHERN CA EDISON	1884-102122-54	10/21/2022		110822	3,770.00
				101110 540510	3,770.00			
							CORNELL 08/30-09/28/22	
							Energy	
Invoice: 1884-102122-55			SOUTHERN CA EDISON	1884-102122-55	10/21/2022		110822	5,190.89
				101118 540510	5,190.89			
							MULWOOD P/S 08/18-09/18/22	
							Energy	
Invoice: 1884-102122-56			SOUTHERN CA EDISON	1884-102122-56	10/21/2022		110822	5,323.77
				701001 540510	5,323.77			
							MAIN MTR BSMT 09/16-10/17/22	
							Energy	
Invoice: 1884-102122-57			SOUTHERN CA EDISON	1884-102122-57	10/21/2022		110822	5,877.13
				130100 540510	5,877.13			
							L/S #2 08/17-09/15/22	
							Energy	
Invoice: 1884-102122-58			SOUTHERN CA EDISON	1884-102122-58	10/21/2022		110822	6,676.58
				101107 540510	6,676.58			
							LV-2 08/30-09/28/22	
							Energy	
Invoice: 1884-102122-59			SOUTHERN CA EDISON	1884-102122-59	10/21/2022		110822	7,061.01
				101120 540510	7,061.01			
							COLD CYN P/S 08/18-09/18/22	
							Energy	
Invoice: 1884-102122-60			SOUTHERN CA EDISON	1884-102122-60	10/21/2022		110822	7,076.78
				101101 540510	7,076.78			
							CONDUIT 08/30-9/28/22	
							Energy	
Invoice: 1884-102122-61			SOUTHERN CA EDISON	1884-102122-61	10/21/2022		110822	7,418.65
				130100 540510	7,418.65			
							L/S #1 08/19-09/19/22	
							Energy	
			SOUTHERN CA EDISON	1884-102122-62	10/21/2022		110822	7,429.16

Las Virgenes Municipal Water District



A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC				
Invoice: 1884-102122-62				7,429.16 101104 540510	STUNT RD P/S 08/10-09/08/22			
					Energy			
Invoice: 1884-102122-63			SOUTHERN CA EDISON	1884-102122-63	10/21/2022		110822	7,496.55
				7,496.55 101108 540510	JED SMITH P/S 08/19-09/19/22			
					Energy			
Invoice: 1884-102122-64			SOUTHERN CA EDISON	1884-102122-64	10/21/2022		110822	7,595.62
				7,595.62 701001 540510	HQ CHILLER 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-65			SOUTHERN CA EDISON	1884-102122-65	10/21/2022		110822	7,962.23
				7,962.23 101102 540510	WARNER 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-66			SOUTHERN CA EDISON	1884-102122-66	10/21/2022		110822	11,878.18
				11,878.18 751830 540510	RLV FARM 09/16-10/17/22			
					Energy			
Invoice: 1884-102122-67			SOUTHERN CA EDISON	1884-102122-67	10/21/2022		110822	12,284.05
				12,284.05 101600 540510	WSTLK PLANT 09/13-10/12/22			
					Energy			
Invoice: 1884-102122-68			SOUTHERN CA EDISON	1884-102122-68	10/21/2022		110822	13,339.55
				13,339.55 101113 540510	MCCOY P/S 08/18-09/18/22			
					Energy			
Invoice: 1884-102122-69			SOUTHERN CA EDISON	1884-102122-69	10/21/2022		110822	24,188.10
				24,188.10 101103 540510	SEMINOLE P/S 08/16-09/14/22			
					Energy			
Invoice: 1884-102122-70			SOUTHERN CA EDISON	1884-102122-70	10/21/2022		110822	25,808.58
				25,808.58 101600 540510	WSTLK P/S 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-71			SOUTHERN CA EDISON	1884-102122-71	10/21/2022		110822	59,663.79
				59,663.79 751126 540510	TAPIA PLANT 08/30-09/28/22			
					Energy			
Invoice: 1884-102122-72			SOUTHERN CA EDISON	1884-102122-72	10/21/2022		110822	89,495.68
				89,495.68 751810 540510	TAPIA PLANT 08/30-09/28/22			
					Energy			
							CHECK 105446 TOTAL:	254,260.32
105447	11/08/2022	PRTD	2957 SOUTHERN CALIFORNIA EDISON (M-BIL 75690/102622		10/26/2022		110822	2,458.72
			Invoice: 75690/102622		BLDG 1 HM-PWP 9/22-10/23/22		10,154KH	
				2,458.72 751750 540510	Energy			
Invoice: 57161			SOUTHERN CALIFORNIA EDISON (M-BIL 57161		10/24/2022		110822	47,473.56
					RLV COMPOST PLNT 9/22-10/23/22			

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
				47,473.56 751820 540510			INVOICE DTL DESC Energy	
							CHECK 105447 TOTAL:	49,932.28
105448	11/08/2022	PRTD	2958 SOUTHERN CALIFORNIA GAS CO (M-bil	84003/102422	10/24/2022		110822	35.54
			Invoice: 84003/102422		CONDUIT 9/21-10/20/22	11	THERMS	
				35.54 101101 540530			Gas	
							CHECK 105448 TOTAL:	35.54
105449	11/08/2022	PRTD	12149 THATCHER CO. OF CALIFORNIA	2022100124696	10/20/2022		110822	11,975.32
			Invoice: 2022100124696		45,020 LBS SODIUM BISULFITE		Sodium Bisulfite	
				11,975.32 751810 541011				
							CHECK 105449 TOTAL:	11,975.32
105450	11/08/2022	PRTD	20971 THOUSAND OAKS PLUMBING INC.	128715050	07/18/2022	2230001	110822	3,500.00
			Invoice: 128715050		TAPIA MEN'S ROOM SINK DRAIN LINE REPAIR		Outside Services	
				3,500.00 751810 551500				
			Invoice: 128716458		THOUSAND OAKS PLUMBING INC.	128716458		
				3,200.00 751820 551500			RANCHO DRINKING FOUNTAIN DRAIN REPAIR	
							Outside Services	
							CHECK 105450 TOTAL:	6,700.00
105451	11/08/2022	PRTD	17645 TORO ENTERPRISES INC.	16002	09/30/2022		110822	18,621.04
			Invoice: 16002		INSTALL 1" H2O SRVC - BOX CANYON		F/A-Meter Install-Non T	
				18,621.04 701 161700				
							CHECK 105451 TOTAL:	18,621.04
105452	11/08/2022	PRTD	15923 TOTAL-WESTERN, INC.	348363	07/14/2022	2230049	110822	5,186.27
			Invoice: 348363		BOILER CLEANING AND EMISSIONS TESTING		Outside Services	
				5,186.27 751820 551500				
							CHECK 105452 TOTAL:	5,186.27
105453	11/08/2022	PRTD	20935 US METRO GROUP, INC.	106197	07/29/2022		110822	14,054.43
			Invoice: 106197		JANTRL SRVC - JUL'22			
				6,498.13 701001 551500			Outside Services	
				2,807.04 701002 551500			Outside Services	
				1,052.46 751820 551800			Building Maintenance	
				1,566.18 751810 551800			Building Maintenance	
				214.77 101600 551800			Building Maintenance	
				1,915.85 751750 551800			Building Maintenance	

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
							CHECK 105453 TOTAL:	14,054.43
105454	11/08/2022	PRTD	4413 VALLEY BOBCAT, INC.	W01423	09/29/2022	2230017	110822	10,654.70
			Invoice: W01423				RANCHO BOBCAT REPAIR Outside Services	
			10,654.70	701325	551500		CHECK 105454 TOTAL:	10,654.70
105455	11/08/2022	PRTD	19685 W. LITTEN INC.	22042	10/16/2022		110822	4,567.67
			Invoice: 22042				SPRAYFIELD 10/9-10/15/22 District Sprayfield	
			4,567.67	751810	678800		CHECK 105455 TOTAL:	4,567.67
105456	11/08/2022	PRTD	3025 WATER & SANITATION SRV./VENTURA C	2468272	10/26/2022		110822	20,447.70
			Invoice: 2468272				PCH WATER 9/20-10/18/22 Purch water-Ventura County	
			20,447.70	101001	510500		CHECK 105456 TOTAL:	20,447.70
NUMBER OF CHECKS 45 *** CASH ACCOUNT TOTAL ***								859,926.35
					COUNT	AMOUNT		
TOTAL PRINTED CHECKS					45	859,926.35		
*** GRAND TOTAL ***								859,926.35

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296tchau

YEAR	PER	JNL	SRC	ACCOUNT	JNL	DESC	REF 1	REF 2	REF 3	ACCOUNT	DESC	T	OB	DEBIT	CREDIT
	EFF	DATE								LINE	DESC				
2023	5	84													
APP	101-200000	11/08/2022	110822	110822							Accounts Payable			179,268.17	
											AP CASH DISBURSEMENTS JOURNAL				
APP	999-100100	11/08/2022	110822	110822							Cash-General				859,926.35
											AP CASH DISBURSEMENTS JOURNAL				
APP	701-200000	11/08/2022	110822	110822							Accounts Payable			198,370.12	
											AP CASH DISBURSEMENTS JOURNAL				
APP	751-200000	11/08/2022	110822	110822							Accounts Payable			230,666.18	
											AP CASH DISBURSEMENTS JOURNAL				
APP	301-200000	11/08/2022	110822	110822							Accounts Payable			1,350.00	
											AP CASH DISBURSEMENTS JOURNAL				
APP	754-200000	11/08/2022	110822	110822							Accounts Payable			241,130.00	
											AP CASH DISBURSEMENTS JOURNAL				
APP	130-200000	11/08/2022	110822	110822							Accounts Payable			8,353.22	
											AP CASH DISBURSEMENTS JOURNAL				
APP	102-200000	11/08/2022	110822	110822							Accounts Payable			788.66	
											AP CASH DISBURSEMENTS JOURNAL				
											GENERAL LEDGER TOTAL			859,926.35	859,926.35
APP	999-201010	11/08/2022	110822	110822							Due to/Due Frm Potable Wtr Ops			179,268.17	
											Cash-General				179,268.17
APP	101-100100	11/08/2022	110822	110822							Due to/Due FromInternal Svs			198,370.12	
											Cash-General				198,370.12
APP	701-100100	11/08/2022	110822	110822							Due to/Due FromJPA Operations			230,666.18	
											Cash-General				230,666.18
APP	999-207510	11/08/2022	110822	110822							Due to/Due FrmPotable Wtr Repl			1,350.00	
											Cash-General				1,350.00
APP	301-100100	11/08/2022	110822	110822							Due to/Due FromJPA Replacement			241,130.00	
											Cash-General				241,130.00
APP	999-207540	11/08/2022	110822	110822							Due to/Due FrmSanitation Ops			8,353.22	
											Cash-General				8,353.22
APP	754-100100	11/08/2022	110822	110822							Due to/Due Frm Recl Wtr Ops			788.66	
											Cash-General				788.66
APP	999-201300	11/08/2022	110822	110822											
APP	130-100100	11/08/2022	110822	110822											
APP	999-201020	11/08/2022	110822	110822											
APP	102-100100	11/08/2022	110822	110822											

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

YEAR PER	JNL				ACCOUNT DESC	T	OB	DEBIT	CREDIT
SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	LINE DESC			
	11/08/2022	110822	110822						
						SYSTEM GENERATED ENTRIES TOTAL		859,926.35	859,926.35
						JOURNAL 2023/05/84 TOTAL		1,719,852.70	1,719,852.70

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
101 Potable Water Operations 101-100100 101-200000	2023 5	84	11/08/2022	Cash-General		179,268.17
				Accounts Payable	179,268.17	
				FUND TOTAL	179,268.17	179,268.17
102 Recycled Water Operations 102-100100 102-200000	2023 5	84	11/08/2022	Cash-General		788.66
				Accounts Payable	788.66	
				FUND TOTAL	788.66	788.66
130 Sanitation Operations 130-100100 130-200000	2023 5	84	11/08/2022	Cash-General		8,353.22
				Accounts Payable	8,353.22	
				FUND TOTAL	8,353.22	8,353.22
301 Potable Wtr Replacement Fund 301-100100 301-200000	2023 5	84	11/08/2022	Cash-General		1,350.00
				Accounts Payable	1,350.00	
				FUND TOTAL	1,350.00	1,350.00
701 Internal Service Fund 701-100100 701-200000	2023 5	84	11/08/2022	Cash-General		198,370.12
				Accounts Payable	198,370.12	
				FUND TOTAL	198,370.12	198,370.12
751 JPA Operations 751-100100 751-200000	2023 5	84	11/08/2022	Cash-General		230,666.18
				Accounts Payable	230,666.18	
				FUND TOTAL	230,666.18	230,666.18
754 JPA Replacement 754-100100 754-200000	2023 5	84	11/08/2022	Cash-General		241,130.00
				Accounts Payable	241,130.00	
				FUND TOTAL	241,130.00	241,130.00
999 Pooled Cash 999-100100 999-201010 999-201020 999-201300 999-203010 999-207010	2023 5	84	11/08/2022	Cash-General		859,926.35
				Due to/Due Frm Potable Wtr Ops	179,268.17	
				Due to/Due Frm Recl Wtr Ops	788.66	
				Due to/Due Frm Sanitation Ops	8,353.22	
				Due to/Due Frm Potable Wtr Repl	1,350.00	
				Due to/Due From Internal Svs	198,370.12	

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
ACCOUNT						
999-207510				Due to/Due FromJPA Operations	230,666.18	
999-207540				Due to/Due FromJPA Replacement	241,130.00	
				FUND TOTAL	859,926.35	859,926.35

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
101	Potable Water Operations		179,268.17
102	Recycled Water Operations		788.66
130	Sanitation Operations		8,353.22
301	Potable wtr Replacement Fund		1,350.00
701	Internal Service Fund		198,370.12
751	JPA Operations		230,666.18
754	JPA Replacement		241,130.00
999	Pooled Cash		
		859,926.35	
TOTAL		859,926.35	859,926.35

** END OF REPORT - Generated by Thieu Chau **

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
23085	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4514870	10/19/2022			61.05
			Invoice: 4514870					
				61.05 101108 540540				
							JED SMITH P/S 9/9-10/10/252	
							Water	
							CHECK	23085 TOTAL:
								61.05
23086	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4519287	10/19/2022			61.05
			Invoice: 4519287					
				61.05 130100 540540				
							L/S #1 9/8-10/10/22	
							Water	
							CHECK	23086 TOTAL:
								61.05
23087	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4519221	10/19/2022			64.99
			Invoice: 4519221					
				64.99 130100 540540				
							L/S #2 9/8-10/10/22	
							Water	
							CHECK	23087 TOTAL:
								64.99
23088	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4516386	10/19/2022			189.70
			Invoice: 4516386					
				189.70 751830 540540				
							RLV FARM 9/9-10/10/22	
							Water	
							CHECK	23088 TOTAL:
								189.70
23089	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4516387	10/19/2022			90.41
			Invoice: 4516387					
				90.41 751820 540540				
							SOLAR LANDSCAPING 9/9-10/10/22	
							Water	
							CHECK	23089 TOTAL:
								90.41
23090	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4516419	10/19/2022			393.35
			Invoice: 4516419					
				393.35 701002 540540				
							BLDG #2 9/9-10/10/22	
							Water	
							CHECK	23090 TOTAL:
								393.35
23091	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4516418	10/19/2022			932.29
			Invoice: 4516418					
				932.29 701002 540540				
							BLDG #7 9/9-10/10/22	
							Water	
							CHECK	23091 TOTAL:
								932.29
23092	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4516417	10/19/2022			7.50
			Invoice: 4516417					
				7.50 701002 540540				
							FIRE PROTECTION 9/9-10/10/22	
							Water	

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
							CHECK 23092 TOTAL:	7.50
23093	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4516416	10/19/2022			349.36
			Invoice: 4516416		HQ BLG #8 9/9-10/10/22			
				349.36 701001 540540	Water			
							CHECK 23093 TOTAL:	349.36
23094	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4516415	10/19/2022			7.50
			Invoice: 4516415		FIRE PROTECTION #8 9/9-10/10/22			
				7.50 701001 540540	Water			
							CHECK 23094 TOTAL:	7.50
23095	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4516414	10/19/2022			353.30
			Invoice: 4516414		HQ BLDG #1 9/9-10/10/22			
				353.30 751750 540540	Water			
							CHECK 23095 TOTAL:	353.30
23096	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4516388	10/19/2022			1,605.71
			Invoice: 4516388		RLV 9/9-10/10/22			
				1,605.71 751820 540540	Water			
							CHECK 23096 TOTAL:	1,605.71
23097	11/08/2022	MANL	3352 LAS VIRGENES MUNICIPAL WATER DIST	4513638	10/19/2022			426.10
			Invoice: 4513638		TAPIA 9/9-10/10/22			
				426.10 751820 540540	Water			
							CHECK 23097 TOTAL:	426.10
							NUMBER OF CHECKS 13	
							*** CASH ACCOUNT TOTAL ***	4,542.31
							COUNT	AMOUNT
							TOTAL MANUAL CHECKS 13	4,542.31
							*** GRAND TOTAL ***	4,542.31

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296jcortez

YEAR	PER	JNL	SRC	ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT LINE DESC	T OB	DEBIT	CREDIT
2023	5	86	APP	101-200000	11/08/2022	CASH DISB	110822			Accounts Payable		61.05	
										AP CASH DISBURSEMENTS JOURNAL			
										Cash-General			4,542.31
										AP CASH DISBURSEMENTS JOURNAL			
APP	999-100100	11/08/2022	CASH DISB	110822						Accounts Payable		126.04	
										AP CASH DISBURSEMENTS JOURNAL			
APP	130-200000	11/08/2022	CASH DISB	110822						Accounts Payable		2,665.22	
										AP CASH DISBURSEMENTS JOURNAL			
APP	751-200000	11/08/2022	CASH DISB	110822						Accounts Payable		1,690.00	
										AP CASH DISBURSEMENTS JOURNAL			
APP	701-200000	11/08/2022	CASH DISB	110822						GENERAL LEDGER TOTAL		4,542.31	4,542.31
APP	999-201010	11/08/2022	CASH DISB	110822						Due to/Due Frm Potable Wtr Ops		61.05	
										Cash-General			61.05
APP	101-100100	11/08/2022	CASH DISB	110822						Due to/Due Frm Sanitation Ops		126.04	
										Cash-General			126.04
APP	999-201300	11/08/2022	CASH DISB	110822						Due to/Due From JPA Operations		2,665.22	
										Cash-General			2,665.22
APP	130-100100	11/08/2022	CASH DISB	110822						Due to/Due From Internal Svs		1,690.00	
										Cash-General			1,690.00
APP	999-207510	11/08/2022	CASH DISB	110822						SYSTEM GENERATED ENTRIES TOTAL		4,542.31	4,542.31
										JOURNAL 2023/05/86 TOTAL		9,084.62	9,084.62

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
101 Potable Water Operations 101-100100 101-200000	2023 5	86	11/08/2022	Cash-General		61.05
				Accounts Payable	61.05	
				FUND TOTAL	61.05	61.05
130 Sanitation Operations 130-100100 130-200000	2023 5	86	11/08/2022	Cash-General		126.04
				Accounts Payable	126.04	
				FUND TOTAL	126.04	126.04
701 Internal Service Fund 701-100100 701-200000	2023 5	86	11/08/2022	Cash-General		1,690.00
				Accounts Payable	1,690.00	
				FUND TOTAL	1,690.00	1,690.00
751 JPA Operations 751-100100 751-200000	2023 5	86	11/08/2022	Cash-General		2,665.22
				Accounts Payable	2,665.22	
				FUND TOTAL	2,665.22	2,665.22
999 Pooled Cash 999-100100 999-201010 999-201300 999-207010 999-207510	2023 5	86	11/08/2022	Cash-General		4,542.31
				Due to/Due Frm Potable Wtr Ops	61.05	
				Due to/Due Frm Sanitation Ops	126.04	
				Due to/Due From Internal Svs	1,690.00	
				Due to/Due From JPA Operations	2,665.22	
				FUND TOTAL	4,542.31	4,542.31

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
101	Potable Water Operations		61.05
130	Sanitation Operations		126.04
701	Internal Service Fund		1,690.00
751	JPA Operations		2,665.22
999	Pooled Cash	4,542.31	
TOTAL		4,542.31	4,542.31

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

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
105457	11/15/2022	PRTD	19071 A BEE MAN	25186	09/15/2022		111522	185.00
			Invoice: 25186	185.00 701224 551500	BEE REMOVAL 100 LAKE VISTA DR Outside Services			
			Invoice: 25221	195.00 701224 551500	BEE REMOVAL 4030 PULIDO CT Outside Services			
						CHECK	105457 TOTAL:	380.00
105458	11/15/2022	PRTD	19269 ACC BUSINESS	222889204	10/27/2022		111522	1,870.47
			Invoice: 222889204	187.05 101600 540520	INTERNET 9/11-10/10/22 Telephone			
				187.05 751820 540520	Telephone			
				561.14 751810 540520	Telephone			
				467.62 701001 540520	Telephone			
				467.61 701002 540520	Telephone			
						CHECK	105458 TOTAL:	1,870.47
105459	11/15/2022	PRTD	2317 ACORN NEWSPAPER	192254	10/22/2022		111522	830.40
			Invoice: 192254	830.40 101900 660400	4X5 DISPLAY AD- ADVANCED METER 10/21 Public Education Programs			
						CHECK	105459 TOTAL:	830.40
105460	11/15/2022	PRTD	8680 ADS, LLC	22085.22-1022	10/22/2022		111522	3,060.00
			Invoice: 22085.22-1022	765.00 130100 551500	SEWER FLOW MONITERING - OCT'22 Outside Services			
				2,295.00 751800 551500	Outside Services			
						CHECK	105460 TOTAL:	3,060.00
105461	11/15/2022	PRTD	30112 ADVANCED CONSERVATION MANAGEMENT	1013	10/31/2022	2230052	111522	16,069.43
			Invoice: 1013	16,069.43 101700 541000	6 INCH HYDRANT GUARD CHECK VALVE HG2-822-822 Supplies/Material			
						CHECK	105461 TOTAL:	16,069.43
105462	11/15/2022	PRTD	30314 ALLIANCE SOURCE TESTING LLC	INV4312	10/20/2022		111522	1,200.00
			Invoice: INV4312	1,200.00 751820 571520	OCT'22 SAMPLING Other Laboratory Serv			
						CHECK	105462 TOTAL:	1,200.00

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
105463	11/15/2022	PRTD	19264 ARNOLD LAROCHELLE MATHEWS VANCONA	6395	10/25/2022		111522	425.00
			Invoice: 6395	425.00 751840 687200		JPA COUNSEL SRV SEP'22 Outside Services		
						CHECK	105463 TOTAL:	425.00
105464	11/15/2022	PRTD	2869 AT&T	21506905/102022	10/20/2022		111522	52.66
			Invoice: 21506905/102022	52.66 101106 540520		SVCS 10/20-11/19/22 Telephone		
			Invoice: 24306744/102322	53.78 101114 540520		AT&T SVCS 10/23-11/22/22 Telephone	111522	53.78
			Invoice: 74267952/102322	62.14 101103 540520		AT&T SVCS 10/23-11/22/22 Telephone	111522	62.14
						CHECK	105464 TOTAL:	168.58
105465	11/15/2022	PRTD	18071 BLUE DIAMOND MATERIALS	2978037	10/29/2022		111522	280.67
			Invoice: 2978037	280.67 101700 551000		2.98 TONS A/C 3/8 FINE Supplies/Material		
						CHECK	105465 TOTAL:	280.67
105466	11/15/2022	PRTD	15635 BRENNTAG PACIFIC, INC.	BPI285295	10/27/2022	2230004	111522	3,725.46
			Invoice: BPI285295	3,725.46 751820 541000		SODIUM BICARBONATE Supplies/Material		
						CHECK	105466 TOTAL:	3,725.46
105467	11/15/2022	PRTD	2964 CA ST TREAS. BOE	97-817885/103122	10/31/2022		111522	2,232.00
			Invoice: 97-817885/103122	2,231.67 751 206000 .33 701999 862500		97-81785/103122 USE TAX OCT'22 Use Tax Liability Other Non-Operating Expense		
						CHECK	105467 TOTAL:	2,232.00
105468	11/15/2022	PRTD	20797 CHRIS' MOBILE TIRE SERVICE	940699	10/21/2022		111522	2,123.79
			Invoice: 940699	2,123.79 701325 551500		TIRE REPAIR #864 Outside Services		
						CHECK	105468 TOTAL:	2,123.79

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
105469	11/15/2022	PRTD	30387 CINTAS CORPORATION NO. 3	4135287414	10/25/2022		111522	71.88
			Invoice: 4135287414					
				23.22 101600 551000			OCT'22 UNIFORMS/MATS/TOWELS - WLK	
				48.66 701999 731600			Supplies/Material	
							Uniforms	
			Invoice: 4135446240	4135446240	10/26/2022		111522	629.64
				134.61 701002 551000			OCT'22 UNIFORMS/MATS/TOWELS - HQ	
				495.03 701999 731600			Supplies/Material	
							Uniforms	
			Invoice: 4135446189	4135446189	10/26/2022		111522	257.98
				109.32 751810 551000			OCT'22 UNIFORMS/MATS/TOWELS - TAPIA	
				148.66 701999 731600			Supplies/Material	
							Uniforms	
			Invoice: 4135446182	4135446182	10/26/2022		111522	166.94
				83.66 751820 551000			OCT'22 UNIFORMS/MATS/TOWELS - RANCHO	
				83.28 701999 731600			Supplies/Material	
							Uniforms	
			Invoice: 4135972467	4135972467	11/01/2022		111522	71.88
				23.22 101600 551000			OCT'22 UNIFORMS/MATS/TOWELS - WLK	
				48.66 701999 731600			Supplies/Material	
							Uniforms	
			Invoice: 4136121295	4136121295	11/02/2022		111522	633.98
				138.95 701002 551000			OCT'22 UNIFORM/MATS/TOWELS - HQ	
				495.03 701999 731600			Supplies/Material	
							Uniforms	
			Invoice: 4136121179	4136121179	11/02/2022		111522	166.94
				83.66 751820 551000			OCT'22 UNIFORMS/MATS/TOWELS - RANCHO	
				83.28 701999 731600			Supplies/Material	
							Uniforms	
						CHECK	105469 TOTAL:	1,999.24
105470	11/15/2022	PRTD	30387 CINTAS CORPORATION NO. 3	4132532403	09/27/2022		111522	66.46
			Invoice: 4132532403					
				23.22 101600 551000			SEP'22 UNIFORMS/MATS/TOWELS - WLK	
				43.24 701999 731600			Supplies/Material	
							Uniforms	
			Invoice: 4132690985	4132690985	09/28/2022		111522	599.22
				134.61 701002 551000			SEP'22 UNIFORMS/MATS/TOWELS - HQ	
				464.61 701999 731600			Supplies/Material	
							Uniforms	
			Invoice: 4132690637	4132690637	09/28/2022		111522	236.38
				104.98 751810 551000			SEP'22 UNIFORMS/MATS/TOWELS - TAPIA	
							Supplies/Material	

Las Virgenes Municipal Water District



A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
Invoice: 437924			DIAL SECURITY	437924	11/01/2022		111522	15.00
		15.00		751820 551800	NOV'22 CELL PLAN - RLV			
					Building Maintenance			
Invoice: 437919			DIAL SECURITY	437919	11/01/2022		111522	35.00
		35.00		751820 551800	NOV'22 SEC SRV - RLV			
					Building Maintenance			
Invoice: 437921			DIAL SECURITY	437921	11/01/2022		111522	125.00
		125.00		101600 551800	NOV'22 SEC SRV - WLK			
					Building Maintenance			
							CHECK 105472 TOTAL:	747.00
105473	11/15/2022	PRTD	18441	EMPLOYEE RELATIONS NETWORK	93849		111522	120.97
				Invoice: 93849				
		120.97		701430 681000	EE BACKGROUND CHECKS			
					Recruitment Expense			
							CHECK 105473 TOTAL:	120.97
105474	11/15/2022	PRTD	2654	FAMCON PIPE	S100074594.006	08/31/2022	22200139 111522	1,454.48
				Invoice: S100074594.006				
		1,454.48		701 132000	FORD METER PARTS			
					Storeroom & Truck Inventory			
Invoice: S100083951.001			FAMCON PIPE	S100083951.001	10/24/2022	2230019 111522		30,835.20
		30,835.20		301440 900000	CAL-VAL PUMP CONTROLS SEMINOLE PS			
					Capital Asset Expenses			
Invoice: S100091050.001			FAMCON PIPE	S100091050.001	10/31/2022		111522	26.00
		26.00		701440 715500	SRVC CHRG FOR TWO LATE INVOICES			
					Other Expense			
							CHECK 105474 TOTAL:	32,315.68
105475	11/15/2022	PRTD	2658	FEDERAL EXPRESS CORP	7436005345		111522	831.02
				Invoice: 7436005345				
		831.02		751750 541000	SHIPMENT OF UF3 TORAY FILTER			
					Supplies			
							CHECK 105475 TOTAL:	831.02
105476	11/15/2022	PRTD	6770	G.I. INDUSTRIES	2529589-0283-2		111522	211.00
				Invoice: 2529589-0283-2				
		211.00		101600 551800	DISP WLK 11/1-11/30/22			
					Building Maintenance			
Invoice: 3051091-0283-3			G.I. INDUSTRIES	3051091-0283-3	11/01/2022		111522	100.16
		100.16		751830 551500	DISP RLV FARM 11/1-11/30/22			
					Outside Services			

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
Invoice: 2536363-0283-3			G.I. INDUSTRIES	2536363-0283-3	11/01/2022		111522	690.45
		690.45	751810	551800	DISP TAPIA 11/1-11/30/22			
					Building Maintenance			
Invoice: 3051090-0283-5			G.I. INDUSTRIES	3051090-0283-5	11/01/2022		111522	100.16
		100.16	751820	551800	DISP RLV FARM 11/1-11/30/22			
					Building Maintenance			
Invoice: 2536364-0283-1			G.I. INDUSTRIES	2536364-0283-1	11/01/2022		111522	594.00
		594.00	751810	541500	DISP TAPIA GRIT 11/1-11/30/22			
					Outside Services			
Invoice: 3036467-0283-5			G.I. INDUSTRIES	3036467-0283-5	06/01/2022		111522	800.94
		264.31	701001	551500	DISP HQ & SHOP 6/1-6/30/22			
		536.63	701002	551500	Outside Services			
					Outside Services			
Invoice: 3051092-0283-1			G.I. INDUSTRIES	3051092-0283-1	11/01/2022		111522	879.33
		290.18	701001	551500	DISP HQ & SHOP 11/01-11/30/22			
		589.15	701002	551500	Outside Services			
					Outside Services			
Invoice: 3050551-0283-7			G.I. INDUSTRIES	3050551-0283-7	10/01/2022		111522	866.88
		286.07	701001	551500	DISP HQ & SHOP 10/01-10/31/22			
		580.81	701002	551500	Outside Services			
					Outside Services			
Invoice: 3036976-0283-5			G.I. INDUSTRIES	3036976-0283-5	07/01/2022		111522	826.84
		272.86	701001	551500	DISP HQ & SHOP 07/01-07/31/22			
		553.98	701002	551500	Outside Services			
					Outside Services			
Invoice: 3043590-0283-5			G.I. INDUSTRIES	3043590-0283-5	08/01/2022		111522	838.85
		276.82	701001	551500	DISP HQ & TAPIA 08/01-08/31/22			
		562.03	701002	551500	Outside Services			
					Outside Services			
Invoice: 3044111-0283-9			G.I. INDUSTRIES	3044111-0283-9	09/01/2022		111522	854.48
		281.98	701001	551500	DISP HQ & SHOP 09/01-09/30/22			
		572.50	701002	551500	Outside Services			
					Outside Services			
Invoice: 3051287-0283-7			G.I. INDUSTRIES	3051287-0283-7	11/01/2022		111522	1,982.47
		1,982.47	701002	551500	25YD ROLLOFF DISP 10/16-10/31/22			
					Outside Services			
Invoice: 3051288-0283-5			G.I. INDUSTRIES	3051288-0283-5	11/01/2022		111522	284.03
		284.03	751820	551800	25 YD ROLLOFF 3700 LAS VIRGENES 10/16-10/31/22			
					Building Maintenance			

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
							CHECK 105476 TOTAL:	9,029.59
105477	11/15/2022	PRTD	21115 GOVERNMENT TAX SEMINARS, LLC	0022199	11/03/2022		111522	5,000.00
				5,000.00 701440 651600			SUBSCRIPTION- GOVT TAX SEMINAR FY 22-23 Other Professional Serv	
							CHECK 105477 TOTAL:	5,000.00
105478	11/15/2022	PRTD	2701 GRAINGER	9489720749	10/24/2022		111522	101.94
				101.94 751750 541000			QUICK CONNECT PLUG, NUTSETTERS Supplies	
			GRAINGER	9486398796	10/20/2022		111522	433.86
				433.86 751810 551000			RECYCLE CANS Supplies/Material	
			GRAINGER	9488745093	10/24/2022		111522	647.98
				647.98 751810 551000			SPEED REDUCER Supplies/Material	
			GRAINGER	9410374244	08/12/2022		111522	49.67
				49.67 701224 572500			WATER HOSE Genl Supplies/Small Tools	
							CHECK 105478 TOTAL:	1,233.45
105479	11/15/2022	PRTD	21133 H2O INNOVATION USA, INC.	CD126497	10/26/2022		111522	1,000.00
				1,000.00 701420 621500			MEMBRANE MONITORING & MAINT System Support and Maintenance	
							CHECK 105479 TOTAL:	1,000.00
105480	11/15/2022	PRTD	10102 INFOSEND INC.	221920	09/30/2022		111522	10,867.26
				10,867.26 701221 622000			SEP'22 BILL PAYMENT MAILING Outside Services	
			INFOSEND INC.	222882	10/26/2022		111522	106.65
				106.65 701221 622000			#9 RETURN ENVELOPES Outside Services	
			INFOSEND INC.	222884	10/26/2022		111522	150.00
				150.00 701221 622000			PROGRAMMING FEE Outside Services	
			INFOSEND INC.	222885	10/26/2022		111522	106.70
				106.70 701221 622000			#10 ENVELOPES Outside Services	

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
							CHECK 105480 TOTAL:	11,230.61
105481	11/15/2022	PRTD	8484 LINDE GAS AND EQUIPMENT, INC	31976476	10/22/2022		111522	231.00
			Invoice: 31976476				CYLINDER RENTAL 9/20-10/20/22	
				231.00 101100 541500			Outside Services	
							CHECK 105481 TOTAL:	231.00
105482	11/15/2022	PRTD	30358 LIZA FRANCISCO	110822	11/08/2022		111522	653.00
			Invoice: 110822				CALPERS FORUM 2022 11/01-11/03/22	
				653.00 701440 683000			Training & Professional Devel	
							CHECK 105482 TOTAL:	653.00
105483	11/15/2022	PRTD	30343 MARIA SONGER	103122	10/31/2022		111522	194.60
			Invoice: 103122				EE HALLOWEEN PRIZES 10/31	
				194.60 701121 681500			Empl Recognition Functions	
							CHECK 105483 TOTAL:	194.60
105484	11/15/2022	PRTD	2814 MCMASTER-CARR SUPPLY CO	87117829	10/26/2022		111522	158.79
			Invoice: 87117829				S/S BOLTS AND WASHERS- REW PUMP	
				158.79 751820 551000			Supplies/Material	
							CHECK 105484 TOTAL:	158.79
105485	11/15/2022	PRTD	2846 NATIONAL PLANT SERVICES INC	18367	10/28/2022		111522	69,200.00
			Invoice: 18367				CLEANING OF CENTRATE TANK #2	
				69,200.00 754440 900000			Capital Asset Expenses	
							CHECK 105485 TOTAL:	69,200.00
105486	11/15/2022	PRTD	21659 ONTARIO REFRIGERATION SERVICE, IN	GW24252M	09/01/2022		111522	635.00
			Invoice: GW24252M				HVAC MAINTENANCE 10/04	
				635.00 751810 551500			Outside Services	
			Invoice: GW24634				10/27/2022	
				1,261.43 751820 551500			SERVICE EXHAUST FANS	
							Outside Services	
							CHECK 105486 TOTAL:	1,896.43
105487	11/15/2022	PRTD	30458 PIONEER AMERICAS, LLC	10728	10/04/2022		111522	4,632.56
			Invoice: 900190946				4,802 GAL SODIUM HYPOCHLORITE	
				4,632.56 751810 541014			Sodium Hypochlorite	

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
				INVOICE DTL DESC				
Invoice: 900191230			PIONEER AMERICAS, LLC 10728	900191230	10/06/2022		111522	4,734.83
			4,734.83 101600 541014		4,908 GAL SODIUM HYPOCHLORITE			
					Sodium Hypochlorite			
Invoice: 900192488			PIONEER AMERICAS, LLC 10728	900192488	10/11/2022		111522	4,663.42
			4,663.42 751810 541014		4,834 GAL SODIUM HYPOCHLORITE			
					Sodium Hypochlorite			
Invoice: 900193661			PIONEER AMERICAS, LLC 10728	900193661	10/13/2022		111522	4,736.75
			4,736.75 751810 541014		4,910 GAL SODIUM HYPOCHLORITE			
					Sodium Hypochlorite			
Invoice: 900196142			PIONEER AMERICAS, LLC 10728	900196142	10/20/2022		111522	4,744.46
			4,744.46 751810 541014		4,918 GAL SODIUM HYPOCHLORITE			
					Sodium Hypochlorite			
							CHECK 105487 TOTAL:	23,512.02
105488	11/15/2022	PRTD	2902 QUINN POWER SYSTEM	WON10018540	10/24/2022		111522	1,161.48
Invoice: WON10018540			1,161.48 751820 551500		PM2 Outside Services			
Invoice: WON10018556			QUINN POWER SYSTEM	WON10018556	10/26/2022		111522	6,258.43
			6,258.43 751810 551500		PM2 Outside Services			
Invoice: WON10018557			QUINN POWER SYSTEM	WON10018557	10/26/2022		111522	1,072.35
			1,072.35 701325 551500		PM2 Outside Services			
Invoice: WON10018558			QUINN POWER SYSTEM	WON10018558	10/26/2022		111522	1,168.74
			1,168.74 701325 551500		PM2 Outside Services			
Invoice: WON10018559			QUINN POWER SYSTEM	WON10018559	10/26/2022		111522	1,399.50
			1,399.50 130100 551500		PM2 Outside Services			
Invoice: WON10018566			QUINN POWER SYSTEM	WON10018566	10/26/2022		111522	1,226.50
			1,226.50 101600 551500		PM2 Outside Services			
Invoice: WON10018570			QUINN POWER SYSTEM	WON10018570	10/26/2022		111522	988.58
			988.58 130100 551500		PM2 Outside Services			
Invoice: WON10018572			QUINN POWER SYSTEM	WON10018572	10/26/2022		111522	2,817.74
			2,817.74 101600 551500		PM2 Outside Services			

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
					INVOICE DTL DESC			
Invoice: WON10018573			QUINN POWER SYSTEM	WON10018573	10/26/2022		111522	1,072.35
				1,072.35 701325 551500	PM2	Outside Services		
Invoice: WON10018574			QUINN POWER SYSTEM	WON10018574	10/26/2022		111522	1,168.74
				1,168.74 701325 551500	PM2	Outside Services		
Invoice: WON10018575			QUINN POWER SYSTEM	WON10018575	10/26/2022		111522	1,186.22
				1,186.22 751830 551500	PM2	Outside Services		
Invoice: WON10018576			QUINN POWER SYSTEM	WON10018576	10/26/2022		111522	781.83
				781.83 101100 551500	PM2	Outside Services		
							CHECK 105488 TOTAL:	20,302.46
105489	11/15/2022	PRTD	21594 RECYCLED WOOD PRODUCTS	232275	10/21/2022		111522	1,924.00
			Invoice: 232275					
				1,924.00 751820 541080	130	YDS WOODCHIPS Amendment		
Invoice: 232402			RECYCLED WOOD PRODUCTS	232402	10/24/2022		111522	1,924.00
				1,924.00 751820 541080	130	YDS WOODCHIPS Amendment		
							CHECK 105489 TOTAL:	3,848.00
105490	11/15/2022	PRTD	17174 ROTH STAFFING COMPANIES, LP	14261648	10/28/2022		111522	2,296.66
			Invoice: 14261648					
				2,296.66 701221 622000	TEMP SRVCS	10/17-10/23/22 Outside Services		
							CHECK 105490 TOTAL:	2,296.66
105491	11/15/2022	PRTD	4586 ROYAL INDUSTRIAL SOLUTIONS	9009-9006708649	09/25/2022		111522	11.06
			Invoice: 9009-9006708649					
				11.06 130100 551000	LATE FEES - INV #9009-1023764,1023784,1023886	Supplies/Material		
							CHECK 105491 TOTAL:	11.06
105492	11/15/2022	PRTD	20779 SAND MATERIALS & AGGREGATE SALES, 83402		10/25/2022		111522	1,025.94
			Invoice: 83402					
				1,025.94 101700 551000	25.15 TONS CRUSHED AGGREGATE	Supplies/Material		
							CHECK 105492 TOTAL:	1,025.94

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET	
INVOICE DTL DESC									
105493	11/15/2022	PRTD	2957 SOUTHERN CALIFORNIA EDISON (M-BIL	90504/103122	10/31/2022		111522	1,234.43	
				Invoice: 90504/103122	1,234.43	751810 678800	N. CYN P/S 9/29-10/30/22 District Sprayfield		
							CHECK	105493 TOTAL:	1,234.43
105494	11/15/2022	PRTD	2958 SOUTHERN CALIFORNIA GAS CO (M-bil	94007/110722	11/07/2022		111522	15.29	
				Invoice: 94007/110722	15.29	101600 540530	WLK P/S 10/01-11/01/22 Gas		
				Invoice: 12001/110322	16.13	101109 540530	JBR P/S 10/03-11/01/22 Gas		
							CHECK	105494 TOTAL:	31.42
105495	11/15/2022	PRTD	8838 STOVER SEED COMPANY	0893383	10/19/2022	2230040	111522	2,907.23	
				Invoice: 0893383	2,907.23	751810 678800	GRASS SEED FOR SPRAYFIELDS District Sprayfield		
							CHECK	105495 TOTAL:	2,907.23
105496	11/15/2022	PRTD	20971 THOUSAND OAKS PLUMBING INC.	122321435	05/23/2022		111522	159.50	
				Invoice: 122321435	159.50	751820 551500	CLEAR SINK CLOG- OPS Outside Services		
							CHECK	105496 TOTAL:	159.50
105497	11/15/2022	PRTD	30463 TIFFANY ARMSTEAD	103122	10/31/2022		111522	667.20	
				Invoice: 103122	667.20	701410 683000	PRIMA CONFERENCE 10/16-10/22/22 Training & Professional Devel		
							CHECK	105497 TOTAL:	667.20
105498	11/15/2022	PRTD	17645 TORO ENTERPRISES INC.	16066	10/21/2022		111522	37,954.37	
				Invoice: 16066	37,954.37	101700 551500	ASPHALT REPAIR, POTABLE SYSTEM Outside Services		
				Invoice: 16067	8,701.00	101700 551500	10' POTABLE WATER MAIN REPAIR Outside Services		
							CHECK	105498 TOTAL:	46,655.37

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
105499	11/15/2022	PRTD	20880 TPX COMMUNICATIONS	162908225-0	10/16/2022		111522	9,485.69
			Invoice: 162908225-0					
				1,519.13	101300	540520	SRV10/16-11/15/22	
				495.25	130100	540520	Telephone	
				7,260.79	701420	540520	Telephone	
				128.38	101300	540520	Telephone	
				82.14	751820	540520	Telephone	
							CHECK	105499 TOTAL: 9,485.69
105500	11/15/2022	PRTD	21511 URBAN WATER GROUP, INC.	1615	10/21/2022		111522	58.21
			Invoice: 1615				OCT 1 TURF REMOVAL WORKSHOP MATERIALS	
				58.21	701223	622000	Outside Services	
							CHECK	105500 TOTAL: 58.21
105501	11/15/2022	PRTD	2780 VALLEY NEWS GROUP	10-20-22	10/20/2022		111522	250.00
			Invoice: 10-20-22				DISPLAY AD - ADVANCED METER 10/20	
				250.00	101900	660400	Public Education Programs	
			VALLEY NEWS GROUP	10-28-22	10/28/2022		111522	250.00
			Invoice: 10-28-22				DISPLAY AD- ADVANCED METER	
				250.00	101900	660400	Public Education Programs	
			VALLEY NEWS GROUP	10-13-22	10/13/2022		111522	250.00
			Invoice: 10-13-22				DISPLAY AD - ADVANCED METER PR 10/13	
				250.00	101900	660400	Public Education Programs	
							CHECK	105501 TOTAL: 750.00
105502	11/15/2022	PRTD	30056 VERIZON WIRELESS	9919163278	10/26/2022		111522	496.13
			Invoice: 9919163278				WIRELESS SVC 10/27-11/26/22	
				496.13	701224	540520	Telephone	
							CHECK	105502 TOTAL: 496.13
105503	11/15/2022	PRTD	3035 VWR SCIENTIFIC	8810961583	10/06/2022		111522	159.49
			Invoice: 8810961583				SMALL NITRILE GLOVES	
				159.49	701341	551000	Supplies/Material	
			VWR SCIENTIFIC	8811014053	10/12/2022		111522	36.58
			Invoice: 8811014053				SULFURIC ACID	
				36.58	701341	551000	Supplies/Material	
			VWR SCIENTIFIC	8810993409	10/10/2022		111522	1,574.30
			Invoice: 8810993409				EC MUG MEDIA	
				1,574.30	701341	551000	Supplies/Material	

A/P CASH DISBURSEMENTS JOURNAL

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

CHECK NO	CHK DATE	TYPE	VENDOR NAME	INVOICE	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC								
Invoice: 8811066496			VWR SCIENTIFIC	8811066496	10/18/2022		111522	597.54
				597.54 701341 551000	FILTER PADS			
					Supplies/Material			
Invoice: 8811080909			VWR SCIENTIFIC	8811080909	10/19/2022		111522	714.84
				714.84 701341 551000	FILTER PADS			
					Supplies/Material			
Invoice: 8811080908			VWR SCIENTIFIC	8811080908	10/19/2022		111522	197.54
				197.54 701341 551000	BT SURE INDICATORS			
					Supplies/Material			
Invoice: 8811138468			VWR SCIENTIFIC	8811138468	10/25/2022		111522	415.46
				415.46 701341 551000	PIPET TIPS, KIMWIPES			
					Supplies/Material			
					CHECK	105503	TOTAL:	3,695.75
105504	11/15/2022	PRTD	30206 WATER SYSTEMS CONSULTING, INC	7207	09/30/2022		111522	2,050.00
	Invoice: 7207			2,050.00 751840 660400	SEP'22 PWP EVENT PLANNING			
					Public Education Programs			
					CHECK	105504	TOTAL:	2,050.00
105505	11/15/2022	PRTD	30420 WEST YOST & ASSOCIATES, INC	2051307	09/30/2022		111522	1,491.75
	Invoice: 2051307			1,491.75 701210 651600	GRANT MANAGEMENT SERVICES 9/10-10/7/22			
					Other Professional Serv			
					CHECK	105505	TOTAL:	1,491.75
					NUMBER OF CHECKS	49	*** CASH ACCOUNT TOTAL ***	291,366.37
					TOTAL PRINTED CHECKS	COUNT	AMOUNT	
						49	291,366.37	
							*** GRAND TOTAL ***	291,366.37

A/P CASH DISBURSEMENTS JOURNAL

JOURNAL ENTRIES TO BE CREATED

CLERK: 3296tchau

YEAR	PER	JNL	SRC	ACCOUNT	JNL	DESC	REF 1	REF 2	REF 3	ACCOUNT	DESC	T	OB	DEBIT	CREDIT
			EFF	DATE						LINE	DESC				
2023	5	151													
APP	701-200000			11/15/2022	111522		111522				Accounts Payable			54,604.65	
											AP CASH DISBURSEMENTS JOURNAL				
APP	999-100100			11/15/2022	111522		111522				Cash-General				291,366.37
											AP CASH DISBURSEMENTS JOURNAL				
APP	101-200000			11/15/2022	111522		111522				Accounts Payable			77,902.15	
											AP CASH DISBURSEMENTS JOURNAL				
APP	751-200000			11/15/2022	111522		111522				Accounts Payable			54,864.98	
											AP CASH DISBURSEMENTS JOURNAL				
APP	130-200000			11/15/2022	111522		111522				Accounts Payable			3,659.39	
											AP CASH DISBURSEMENTS JOURNAL				
APP	201-200000			11/15/2022	111522		111522				Accounts Payable			300.00	
											AP CASH DISBURSEMENTS JOURNAL				
APP	301-200000			11/15/2022	111522		111522				Accounts Payable			30,835.20	
											AP CASH DISBURSEMENTS JOURNAL				
APP	754-200000			11/15/2022	111522		111522				Accounts Payable			69,200.00	
											AP CASH DISBURSEMENTS JOURNAL				
											GENERAL LEDGER TOTAL			291,366.37	291,366.37
APP	999-207010			11/15/2022	111522		111522				Due to/Due FromInternal Svs			54,604.65	
											Cash-General				54,604.65
APP	701-100100			11/15/2022	111522		111522				Due to/Due Frm Potable Wtr Ops			77,902.15	
											Cash-General				77,902.15
APP	999-201010			11/15/2022	111522		111522				Due to/Due FromJPA Operations			54,864.98	
											Cash-General				54,864.98
APP	751-100100			11/15/2022	111522		111522				Due to/Due FrmSanitation Ops			3,659.39	
											Cash-General				3,659.39
APP	999-201300			11/15/2022	111522		111522				Due to/Due FrmPotable Wtr Cnst			300.00	
											Cash-General				300.00
APP	130-100100			11/15/2022	111522		111522				Due to/Due FrmPotable Wtr Repl			30,835.20	
											Cash-General				30,835.20
APP	999-203010			11/15/2022	111522		111522				Due to/Due FromJPA Replacement			69,200.00	
											Cash-General				69,200.00
APP	301-100100			11/15/2022	111522		111522				Cash-General				30,835.20
											Cash-General				30,835.20
APP	999-207540			11/15/2022	111522		111522				Due to/Due FromJPA Replacement			69,200.00	
											Cash-General				69,200.00
APP	754-100100			11/15/2022	111522		111522				Cash-General				69,200.00

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

YEAR PER	JNL					ACCOUNT DESC	T	OB	DEBIT	CREDIT
SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	LINE DESC				
	11/15/2022	111522	111522							
						SYSTEM GENERATED ENTRIES TOTAL			291,366.37	291,366.37
						JOURNAL 2023/05/151 TOTAL			582,732.74	582,732.74

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
101 Potable Water Operations 101-100100 101-200000	2023 5	151	11/15/2022	Cash-General		77,902.15
				Accounts Payable	77,902.15	
				FUND TOTAL	77,902.15	77,902.15
130 Sanitation Operations 130-100100 130-200000	2023 5	151	11/15/2022	Cash-General		3,659.39
				Accounts Payable	3,659.39	
				FUND TOTAL	3,659.39	3,659.39
201 Potable Water Construction 201-100100 201-200000	2023 5	151	11/15/2022	Cash-General		300.00
				Accounts Payable	300.00	
				FUND TOTAL	300.00	300.00
301 Potable wtr Replacement Fund 301-100100 301-200000	2023 5	151	11/15/2022	Cash-General		30,835.20
				Accounts Payable	30,835.20	
				FUND TOTAL	30,835.20	30,835.20
701 Internal Service Fund 701-100100 701-200000	2023 5	151	11/15/2022	Cash-General		54,604.65
				Accounts Payable	54,604.65	
				FUND TOTAL	54,604.65	54,604.65
751 JPA Operations 751-100100 751-200000	2023 5	151	11/15/2022	Cash-General		54,864.98
				Accounts Payable	54,864.98	
				FUND TOTAL	54,864.98	54,864.98
754 JPA Replacement 754-100100 754-200000	2023 5	151	11/15/2022	Cash-General		69,200.00
				Accounts Payable	69,200.00	
				FUND TOTAL	69,200.00	69,200.00
999 Pooled Cash 999-100100 999-201010 999-201300 999-202010 999-203010 999-207010	2023 5	151	11/15/2022	Cash-General		291,366.37
				Due to/Due Frm Potable Wtr Ops	77,902.15	
				Due to/Due Frm Sanitation Ops	3,659.39	
				Due to/Due Frm Potable wtr Cnst	300.00	
				Due to/Due Frm Potable wtr Repl	30,835.20	
				Due to/Due From Internal Svs	54,604.65	

A/P CASH DISBURSEMENTS JOURNAL
 JOURNAL ENTRIES TO BE CREATED

FUND	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
ACCOUNT						
999-207510				Due to/Due FromJPA Operations	54,864.98	
999-207540				Due to/Due FromJPA Replacement	69,200.00	
				FUND TOTAL	291,366.37	291,366.37

A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
101	Potable Water Operations		77,902.15
130	Sanitation Operations		3,659.39
201	Potable Water Construction		300.00
301	Potable Wtr Replacement Fund		30,835.20
701	Internal Service Fund		54,604.65
751	JPA Operations		54,864.98
754	JPA Replacement		69,200.00
999	Pooled Cash		
		291,366.37	
TOTAL		291,366.37	291,366.37

** END OF REPORT - Generated by Thieu Chau **



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

MINUTES
REGULAR MEETING

9:00 AM

November 15, 2022

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the Flag was led by Craig Jones.

1. CALL TO ORDER AND ROLL CALL

The meeting was called to order at **9:00 a.m.** by Board President Lewitt in the Board Room at Las Virgenes Municipal Water District headquarters at 4232 Las Virgenes Road, Calabasas, CA 91302. The meeting was conducted via teleconference pursuant to the provisions of Assembly Bill 361, which suspended certain requirements of the Ralph M. Brown Act to support social distancing guidelines associated with response to the coronavirus (COVID-19) outbreak. Susan Brown, Administrative Assistant, conducted the roll call.

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

Absent: None

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

2. APPROVAL OF AGENDA

Director Lo-Hill moved to approve the agenda and approve the findings of Resolution No. 2609 (AB 361). Motion seconded by Director Caspary. Motion carried unanimously.

3. PUBLIC COMMENTS

None.

4. CONSENT CALENDAR

A List of Demands: November 15, 2022: Receive and file

B Minutes Special Meeting of October 19, 2022: Approve

C Directors' Per Diem – October 2022: Ratify

D Continuation of Local State of Emergency Due to Water Shortage from Statewide Drought

Approve the continuation of a local emergency declaration due to water shortage from the statewide drought.

E Resolution of Intent for Continuation of Potable Water Standby Charge

Pass, approve, and adopt proposed Resolution No. 2612, initiating proceedings for continuation of the Standby Charge pursuant to the Municipal Water District Law of 1911; ordering notification for those properties that changed ownership since the last Standby Charge assessment; ordering publication of a Notice of Public Hearing in a newspaper of general circulation once a week for a two-week period; and setting a public hearing on the matter for 9:00 a.m. on January 17, 2023.

RESOLUTION NO. 2612

A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT INITIATING PROCEEDINGS FOR THE CONTINUATION OF THE WATER AVAILABILITY OR STANDBY CHARGE FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2023

(Reference is hereby made to Resolution No. 2612 on file in the District's Resolution Book and by this reference the same is incorporated herein.)

F Monthly Cash and Investment Report: September 2022

Receive and file the Monthly Cash and Investment Report for September 2022.

G Financial Review: First Quarter of Fiscal Year 2022-23

Receive and file the financial review for the first quarter of Fiscal Year 2022-23, and

confirm the previously-approved rate adjustments for potable water, recycled water, and sanitation services, effective January 1, 2023.

H Fiscal Year 2023-24 Proposed Sanitation Rate for Consolidated Sewer Maintenance District: Topanga Tax Zone

Approve a monthly billing rate³ of \$60.50 per Equivalent Residential Unit for the Consolidated Sewer Maintenance District, Topanga Tax Zone, for Fiscal Year 2023-24.

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

Pass, approve, and adopt proposed Resolution No. 2613, updating miscellaneous user fees, effective on January 1, 2023.

RESOLUTION NO. 2613

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

(Reference is hereby made to Resolution No. 2613 on file in the District's Resolution Book and by this reference the same is incorporated herein.)

Director Caspary moved to approve the Consent Calendar. Motion seconded by Director Renger. Motion carried unanimously.

5. ILLUSTRATIVE AND/OR VERBAL PRESENTATION AGENDA ITEMS

A Recognition of LVMWD Director Lynda Lo-Hill

Councilmember James Bozajian, via teleconference, displayed a plaque and recognized Director Lo-Hill for her service on the Board of Directors and for representing Division 2, including the City of Calabasas.

Board President Lewitt noted that the City of Westlake Village provided a plaque recognizing Director Lo-Hill. He read a proclamation recognizing Director Lo-Hill for her four years of service as Division 2 Director.

Director Lo-Hill thanked the Board and staff, and stated that it was a pleasure working with the District.

Director Caspary acknowledged Director Lo-Hill for her enthusiasm and dedication.

B MWD Representative Report

Glen Peterson, MWD Representative, noted that former MWD Director Phillip J. Pace and MWD Director Phillip Hawkins had recently passed away. He reported that the MWD Engineering and Operations Committee attended an inspection trip of the ponds at the Antelope Valley-East Kern Water Agency High Desert Water Bank, the Sepulveda Feeder, and the Joseph Jensen Treatment Plant. He also reported that the MWD Board elected Director Lois Fong-Sakai as Board Secretary for a two-year term; approved the CEQA determination of environmental effects of the East County Advanced Water Purification Local Resources Project as part of the Padre Dam Municipal Water District's Mitigated Negative Declaration; and authorized an increase to the legal services contract related to the Santa Diego County Water Authority litigation. He noted that the Department Heads' performance evaluations were postponed to a future meeting. He responded to a question regarding the ponds at the Antelope Valley-East Kern Water Agency High Desert Water Bank, where water would be taken by gravity into the groundwater. He also responded to a question regarding projects to address climate change by stating that the Sites Reservoir Project would capture and store water. He noted that the project recently received \$50 to \$60 million in federal funding, and would likely be completed by 2030.

C Legislative and Regulatory Updates

Joe McDermott, Director of Engineering and External Affairs, noted that a tour of District facilities would be provided to Assemblywoman Jacqui Irwin later in the day.

General Manager David Pedersen responded to a question regarding any upcoming federal legislation by stating that Congress would likely pass a continuing resolution to continue federal funding through December 16th.

D Water Supply Conditions Update: Receive and file

Joe McDermott, Director of Engineering and External Affairs, reported that the 8-station index was at 78 percent of normal following recent snow and rainfall, and another storm was expected in the Northern Sierras during the Thanksgiving weekend.

General Manager David Pedersen responded to a question regarding when the California Department of Water Resources (DWR) would allocate the percentage from the State Water Project for 2023 by stating that an allocation would be issued on December 1st, and it was expected the DWR would issue a five percent allocation.

A discussion ensued regarding continuing water conservation messaging, and ensuring that signs were posted at the sprayfields explaining why the sprayfields were being irrigated with excess recycled water.

Mr. McDermott presented the Customer Service Drought Metrics report. He responded to a question regarding the possibility of linking water budgets to the WaterSmart Portal by stating that staff had discussed this possibility with the vendor; however, it would be challenging for the vendor to make customized changes.

A discussion ensued regarding revenue from potable water penalties, which were being used for water conservation purposes and drought messaging.

Mr. McDermott responded to a question regarding the possibility of implementing a new rain barrel program by stating that rain barrels would be included in the upcoming Landscape Transformation Program. He noted that rebates were also available through www.bewaterwise.com.

E Briefing on US-Israel Collaboration: Water Reuse Delegation Visit to Israel

Board President Lewitt reported that he and General Manager David Pedersen attended the US-Israel Collaboration Water Reuse delegation visit to Israel and the group first visited the Israeli government offices, where they learned there was only one water authority that makes decisions for the entire country. He noted that attendees included officials from Israeli Ministry offices, a delegation of officials from Southern California, representatives from the U.S. Environmental Protection Agency, representatives from WaterReuse, representatives from American Water Works, representatives from several other public agencies, and representatives from several engineering firms. He noted that visits included agriculture sites that use recycled water for irrigation, desalination plants, the Intel semiconductors plant, and Masada National Park.

General Manager David Pedersen noted that there were many similarities between Israel and Southern California, including shape, climate, coastlines, rivers, aqueducts, and agriculture. He also noted that one of the first laws passed in Israel was the *Law of Water*, which implied that all water of Israel belongs to the people. He stated that California had a similar law called *Water Rights*, and California's agricultural users generally have the most senior and priority water rights. He also stated that the Israeli Water Authority allocates water to agriculture, the allocation is decreased when water is in short supply, and they incentivize and encourage farmers to use recycled water at a large discount. He noted that Israeli agriculture uses recycled water, also known as treated effluent, and drinking water was produced from desalinated water. He also noted that Israel has five major desalination plants, which supplies the majority of the drinking water. He also noted that Israel focused on limiting non-revenue water, also known as water leaks and non-billed water, and reused 86 percent of the sewage for agriculture. He explained that their water recycling was "fit for purpose," and was treated to secondary standards to irrigate fruit trees and treated to higher levels to irrigate crops that come in contact with water. He stated that natural gas was used to generate energy for the desalination plants, and most of the desalination plants were co-located next to a power plant. He also stated that Israeli's philosophy was that what comes from the ocean could be returned to the ocean, and they were comfortable with returning brine, residuals, and waste back to the ocean. He also stated that they were less comfortable with advanced treatment for water recycling because in their view it does not come from the ocean. He noted that innovation and technology were important to Israel, and many of the startup companies in the water sector were innovative with data management, optimization, surveillance, sewer collection monitoring, metering, and atmospheric water generation.

6. TREASURER

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

John Zhao, Director of Facilities and Operations, responded to a question regarding Southern California Edison's (SCE) billing corrections shown on the List of Demands by stating that there was a miscalculation on the tariffs for solar credits, and staff was working with SCE and the California Public Utilities Commission regulators to ensure that the District received the proper credits for solar generation.

7. FACILITIES AND OPERATIONS

A 2022 Capacity Fee Study: Authorization

Authorize the General Manager to execute a professional services agreement with Raffelis Financial Consultants, Inc., in the amount of \$55,243, for preparation of a 2022 Capacity Fee Study.

Doug Anders, Administrative Services Coordinator, presented the report.

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

Mr. Anders responded to a question regarding the five-year consumer price index adjustment schedule for connection fees.

Motion carried unanimously.

8. ENGINEERING AND EXTERNAL AFFAIRS

A Tract No. 53138 (Deerlake Ranch): Acceptance of Dedication of Phase II Water Systems Improvements

Accept the dedication of the Phase II Water System Improvements and authorize the Director of Engineering and External Affairs to execute an acceptance of dedication; execute a Notice of Completion for upgrades to District-owned facilities; authorize the release of payment to the developer, in the amount of \$2,352,225, pursuant to the terms of the fully-executed Reimbursement Agreement for capacity upgrades to District-owned facilities; and appropriate and authorize additional reimbursement, in the amount of \$47,168.81, for District-requested and approved change orders during construction for Tract No. 53138, Deerlake Ranch.

General Manager David Pedersen exited the Board Room at 10:34 a.m. Keith Lemieux, District Counsel, explained that General Manager David Pedersen exited the Board Room due to a conflict of interest for this item.

Eric Schlageter, Principal Engineer, presented the report.

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

Mr. Schlageter responded to questions regarding the leak and age of the suction header by stating that the suction header and pumps were approximately 35 to 40 years old, and

leaks were found when the suction header was exposed. He noted that a more permanent repair to the suction header would be included in the future Twin Lakes Pipeline Project. He also responded to a question regarding whether the fire hydrants were sized for the existing system by stating that the Water System Design Report identified the existing facilities had sufficient pumping and storage capacity to meet the demands for Phase 1; however, the additional facilities needed for Phase 3 would be done concurrently with Phase 2.

Motion carried unanimously.

General Manager David Pedersen returned to the Board Room at 10:43 a.m.

9. INFORMATION ITEMS

A GFOA Certificate of Achievement for Excellence in Financial Reporting

Director Polan acknowledged staff on receiving the certificate.

10. NON-ACTION ITEMS

A Organization Reports

None.

B Director's Reports on Outside Meetings

None.

C General Manager Reports

(1) General Business

General Manager David Pedersen noted that the December 5th JPA Board meeting would be rescheduled to December 13th to ensure complete responses to all of the comments for the Pure Water Project Las Virgenes-Triunfo Preliminary Environment Impact Report. He also noted that the January 3, 2023 JPA and LVMWD Board meetings would be canceled, and a Special JPA Board Meeting would be held on January 9, 2023. He reported that red flag warnings were issued for December 16th due to high winds and low humidity. He also reported that the District was experiencing success with water conservation efforts; however, conservation was increasing the water age in the system and water was being stored in the tanks longer than normal. He noted that parts of the water system was experiencing low chlorine residual, and staff was working on moving the water and making operational changes to keep the chlorine residual at normal levels. He also reported that the recent Pure Beer Event was well attended, and he acknowledged staff on their efforts.

(2) Follow-Up Items

General Manager David Pedersen noted that staff researched the issue of the excise tax on diesel fuel for equipment that does not use diesel fuel for vehicle miles, and staff found that 760 gallons of diesel fuel was used in 2021. He stated that staff would explore how the District could apply for an excise tax refund in the amount of approximately \$327. He also noted that staff would bring back a report regarding the possibility of increasing the General Manager's purchasing authority at the January Board meeting.

D Directors' Comments

Board President Lewitt discussed the upcoming nomination of Board Officers scheduled at the December 6th Board meeting, and he suggested that the Board Members give thought regarding which Officer positions would interest them.

General Manager David Pedersen noted that the Water Code calls for new directors to take office on the first Friday in December. Director Caspary commented that the County Registrar-Recorder/County Clerk was scheduled to certify the election on December 5th.

Director Lo-Hill expressed an interest in being nominated as the MWD Representative.

A brief discussion ensued regarding timing issues between the date the new directors take office and the date the election would be certified, and considering these issues with regard to nomination and election of Board Officers.

Keith Lemieux, District Counsel, mentioned that he would research the Water Code related to the election of Officers taking place in January.

11. FUTURE AGENDA ITEMS

None.

12. PUBLIC COMMENTS

None.

13. CLOSED SESSION

A Conference with District Counsel – Anticipated Litigation (Government Code Section 54956.9(d)(2): Three items

Tort Claim by Robert Bishop

Tort Claim by Dennis and Louise Nelson

Tort Claim by Gillian Henchy

The Board recessed to Closed Session at **11:01 a.m.** and reconvened to Open Session at **11.17 a.m.**

Keith Lemieux, District Counsel, announced that the Board received reports in Closed Session, and the Board directed staff to send a letter of claim denial for the tort claim by Robert Bishop. He also stated that the tort claims by Dennis and Louise Nelson and Gillian Henchy were settled under the General Manager's authority.

14. OPEN SESSION AND ADJOURNMENT

Seeing no further business to come before the Board, the meeting was duly adjourned at **11.18 a.m.** in honor of Director Lo-Hill's service as Division 2 Director.

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

ATTEST:

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

(SEAL)



DATE: December 6, 2022
TO: Board of Directors
FROM: General Manager

SUBJECT: Continuation of Local State of Emergency Due to Water Shortage from Statewide Drought

SUMMARY:

On November 2, 2021, the Board adopted Resolution No. 2599, declaring a local state of emergency due to water shortage from drought conditions in the State of California; activating the District's Water Shortage Contingency Plan at Stage 3 – Water Shortage Emergency; and authorizing the continued implementation of a Strategic Communication Plan for Drought Messaging. The action also expanded enforcement of water conservation measures and applied a drought factor of 0.75 to the outdoor component of residential water budgets, irrigation only accounts and recycled water accounts, beginning with the first billing period after November 30, 2021.

On November 16, 2021, the Board adopted Resolution No. 2601, revising the District's Code related to water conservation penalty and enforcement measures, encouraging customers to conserve and use water more efficiently during times of water shortage emergency. The action included authorization to use flow restriction devices on water service accounts with repeat and continued excessive usage.

On May 17, 2022, the Board adopted Resolution No. 2608, declaring a continued state of local emergency due to water shortage from drought conditions in the State of California, continuing the activation of the District's Water Shortage Contingency Plan at Stage 3 – Water Shortage Emergency and implementing new water use restrictions with associated enforcement measures.

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

RECOMMENDATION(S):

Approve the continuation of a local emergency declaration due to water shortage from the statewide drought.

GOALS:

Provide Safe and Quality Water with Reliable Services

Prepared by: Josie Guzman, Executive Assistant/Clerk of the Board



DATE: December 6, 2022
TO: Board of Directors
FROM: General Manager

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

SUMMARY:

Heal the Bay held its ONE Water Day Event on December 2, 2022. The event brought together people who share a passion for a sustainable water future and have a commitment for protecting and conserving water. The District was a sponsor of the event. The Las Virgenes Municipal Water District Code (Code), Section 2-2.106(d) - Compensation, designates specific organizational events that directors are authorized to attend. Heal the Bay's ONE Water Day Event is not covered by the Code; therefore, the Board of Directors must authorize expenses and per diem compensation associated with attendance.

RECOMMENDATION(S):

Authorize Board Member attendance and per diem compensation for Heal the Bay's ONE Water Day Event held on December 2, 2022.

FISCAL IMPACT:

Yes

FINANCIAL IMPACT:

Sufficient funds are available in the adopted Fiscal Year 2022-23 Budget for per diem compensation.

DISCUSSION:

Heal the Bay held its ONE Water Day Event on December 2, 2022. The event brought together people who share a passion for a sustainable water future and have a commitment for protecting and conserving water. The District was a sponsor of the event,.

The Las Virgenes Municipal Water District Code (Code), Section 2-2.106(d) - Compensation, designates specific organizational events that directors are authorized to attend. Heal the

Bay's ONE Water Day Event is not covered by the Code; therefore, the Board of Directors must authorize the expenses and per diem compensation associated with attendance.

The ONE Water Day Event was attended by several water leaders who support a common goal and purpose, including Adel Hagekhalil, General Manager, Metropolitan Water District of Southern California; Barbara Romero, Director and General Manager, Los Angeles Sanitation and Environment; Robert Ferrante, Chief Engineer and General Manager, Sanitation Districts of Los Angeles County; David Pedersen, General Manager, Las Virgenes Municipal Water District; Martin Adams, General Manager and Chief Engineer, Los Angeles District of Water and Power; and Mark Pestrella, Director of Los Angeles County Public Works.

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Josie Guzman, Executive Assistant/Clerk of the Board

ATTACHMENTS:

[ONE Water Day Event 12.02.22](#)



ONE Water Day 2022

Heal the Bay invites you to the 2nd Annual ONE Water Day event at Will Rogers State Beach.

Friday, December 2, 2022 | 9 AM - 12 PM

**Will Rogers State Beach
17000 Pacific Coast Highway
Pacific Palisades, CA
(Parking Lot 3)**

Presented by Heal the Bay. REGISTER for ONE Water Day:
healthebay.org/ONE



ONE Water Day 2022

Special Guests

Adel Hagekhalil, General Manager, Metropolitan Water District of Southern California
Barbara Romero, Director and General Manager, Los Angeles Sanitation and Environment
Martin Adams, General Manager and Chief Engineer, Los Angeles Department Water and Power
David Pedersen, Las Virgenes Municipal Water District
Robert Ferrante, Chief Engineer and General Manager, Los Angeles County Sanitation Districts
Mark Pestrella, Director, Los Angeles County Public Works

Presenting Sponsor (\$25,000)

- Name as presenting sponsor (O.N.E. Beach Clean-up presented by [name])
- 20 Tickets to the Event
- 20 Pre-Paid Parking Passes
- Logo Placement as Presenting Sponsor on event website
- Recognition in Event Press Release and Social Media Announcements
- Recognition by moderator from the podium
- Exclusive office “Lunch and Learn” by Heal the Bay CEO, Tracy Quinn at your offices

Ocean Sponsor (\$15,000)

- 20 Tickets to the Event
- 20 Pre-Paid Parking Passes
- Name/logo branding at the event
- Logo Placement on event website
- Recognition in Event Press Release and Social Media Announcements

Environment Sponsor (\$10,000)

- 12 Tickets to the Event
- 12 Pre-Paid Parking Passes
- Name/logo branding at the event
- Logo Placement on event website
- Recognition in Event Press Release and Social Media Announcements

Partner Sponsor (\$5,000)

- 8 Tickets to the Event
- 8 Pre-Paid Parking Passes
- Logo Placement on event website and printed materials

Friendship Sponsor (\$2,500)

- 4 Tickets to the Event

Presented by Heal the Bay. REGISTER for ONE Water Day:

healthebay.org/ONE



DATE: December 6, 2022
TO: Board of Directors
FROM: General Manager

SUBJECT: Annual Report: Records Review and Destruction

SUMMARY:

Pursuant to Title 2, Section 2-7.507 of the Las Virgenes Municipal Water District Code, the Board Secretary is required to report at least annually, in writing, to the Board at a public meeting concerning District records. A records retention schedule, which has been approved by the Board, is maintained by the Executive Assistant/Clerk of the Board. A list of documents proposed for destruction based on the records retention schedule was presented to the Department Heads, General Manager, District Counsel and Board Secretary for review and approval. The records destruction list was prepared based on the District's records retention schedule and the Las Virgenes Municipal Water District Code.

Attached is the proposed listing of records scheduled for destruction upon Board approval. Staff recommends authorization to proceed with destruction of the records.

RECOMMENDATION(S):

Authorize the destruction of records in accordance with the District's records retention schedule and the Las Virgenes Municipal Water District Code.

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

Sufficient funds for shredding services are available in the adopted Fiscal Year 2022-23 Budget.

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Josie Guzman, Executive Assistant/Clerk of the Board

ATTACHMENTS:

[Request for Authority to Destroy Obsolete Records](#)

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Records Eligible for Destruction in 2022 ==

ONSITE

RRS: Accounting

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Comments
	Description of Record or File			

52 INVENTORY RECORDS (5)

▶ INVENTORY RECORDS PHYSICAL COUNT SHEETS 2012-2014

1/1/2012 12/31/2014

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:



DATE:

9/7/22

GENERAL MANAGER:



DATE:

11/07/22

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Records Eligible for Destruction in 2022 ==

ONSITE

RRS: Accounting - Payroll

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Comments
259 PAYROLL REGISTERS (3)				
	▶ PAYROLL REGISTERS JANUARY - DECEMBER 2018	1/1/2018	12/31/2018	
73 PAYROLL REPORTS (2)				
	▶ PAYROLL REPORTS JANUARY - JUNE 2019	1/1/2019	6/30/2019	
	▶ PAYROLL REPORTS JULY - DECEMBER 2019	7/1/2019	12/31/2019	

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:  DATE: 9/7/22 GENERAL MANAGER:  DATE: 11/07/22

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Records Eligible for Destruction in 2022 ==

ONSITE

RRS: Purchasing

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Comments
-------------	--	-----------	---------	----------

124 REQUISITION LOG (5)

- ▶ REQUISITION LOGS
- ▶ REQUISITION LOGS

7/1/2014	6/30/2015	_____
7/1/2015	6/30/2016	_____

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD: _____



DATE: _____

9/7/22

GENERAL MANAGER: _____



DATE: _____

11/07/22

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Records Eligible for Destruction in 2022 ==

ONSITE

RRS: Facilities and Operations (Operations - Westlake)

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Comments
	Description of Record or File			
171	EQUIPMENT FILES (CM)			
	▶ CL2 MONORAIL CRANE 3 TON	---	---	
	▶ LPG DELUGE SYSTEM SUBMITTALS FOR WESTLAKE PUMP STATION	---	---	
175	MONITORING FILES (5)			
	▶ MONTHLY EMISSIONS TESTING	1/1/2008	12/31/2009	
	▶ MONTHLY EMISSIONS TESTING	1/1/2010	12/31/2011	
	▶ MONTHLY EMISSIONS TESTING	1/1/2012	12/21/2013	

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:  DATE: 9/15/22 GENERAL MANAGER:  DATE: 11/07/22

Printed: August 31, 2022

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Records Eligible for Destruction in 2022 ==

ONSITE

RRS: Resource Conservation - Customer Service

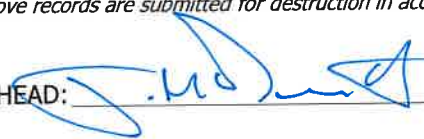

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Comments
----------	--	-----------	---------	----------

86 CUSTOMER SERVICE ORDERS (CSO's) (2)

▶ CUSTOMER SERVICE ORDERS - APRIL - JUNE 2018		4/1/2018	6/30/2018	
▶ CUSTOMER SERVICE ORDERS - APRIL - JUNE 2019		4/1/2019	6/30/2019	
▶ CUSTOMER SERVICE ORDERS - JANUARY - MARCH 2018		1/1/2018	3/31/2018	
▶ CUSTOMER SERVICE ORDERS - JANUARY - MARCH 2019		1/1/2019	3/31/2019	
▶ CUSTOMER SERVICE ORDERS - JULY - SEPTEMBER 2018		7/1/2018	9/30/2018	
▶ CUSTOMER SERVICE ORDERS - JULY - SEPTEMBER 2019		7/1/2019	9/30/2019	
▶ CUSTOMER SERVICE ORDERS - OCTOBER - DECEMBER 2018		10/1/2018	12/31/2018	
▶ CUSTOMER SERVICE ORDERS - OCTOBER - DECEMBER 2019		10/1/2019	12/31/2019	

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:  DATE: 11/1/22 GENERAL MANAGER:  DATE: 11/07/22

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Boxes Eligible for Destruction in 2022 ==

OFFSITE

RRS: Accounting

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Date Eligible	Comments
19 ACCOUNTS PAYABLE RECORDS (5)					
	▶ A/P VOUCHERS FY 2014/15 (A - ATL)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (ATT - B)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (ATT)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (BAN - BAN)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (BAN - BAN)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (BB - C)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (C - D)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (DA - FA)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (FE - GR)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (H - JC)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (JG - LV)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (M - NA)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (O - P)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (Q - SOU)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (SOU - T)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (TR - VWR)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2014/15 (W - Z)	7/1/2014	6/30/2015	12/31/2020	_____
	▶ A/P VOUCHERS FY 2015/16 (123 - ALL)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (AM - ATT)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (ATT - B MISC)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (BA - BA)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (BA - BU)	7/1/2015	6/30/2016	12/31/2021	_____

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:

DATE: 9/21/22

GENERAL MANAGER:

DATE: 11/07/22

Printed: May 5, 2022

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Boxes Eligible for Destruction in 2022 ==

OFFSITE

RRS: Accounting

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Date Eligible	Comments
19 ACCOUNTS PAYABLE RECORDS (5)					
	▶ A/P VOUCHERS FY 2015/16 (C - CO)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (D - FA)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (FE - GK)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (GL - H)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (I - K)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (L - LV)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (M - N)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (O - P)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (Q - S MISC)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (SH - TZ)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (U - V)	7/1/2015	6/30/2016	12/31/2021	_____
	▶ A/P VOUCHERS FY 2015/16 (W - Z)	7/1/2015	6/30/2016	12/31/2021	_____
20 ACCOUNTS RECEIVABLE RECORDS (5)					
	▶ ACCOUNTS RECEIVABLE UTILITY BILLING AGED ARREARS	7/1/2014	6/30/2016	12/31/2021	_____
25 BANK RECONCILIATIONS (5)					
	▶ BANK RECONCILIATIONS - LAIF, NEW YOR MELLON, WELLS FARGO JAN-DEC 2016	1/1/2016	12/31/2016	12/31/2021	_____
	▶ BANK RECONCILIATIONS FY 2014/15	7/1/2014	6/30/2015	12/31/2020	_____
	▶ RECONCILIATIONS	7/1/2012	6/30/2016	12/31/2021	_____

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

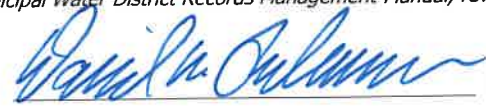
APPROVALS

DEPARTMENT HEAD: _____



DATE: 9/7/22

GENERAL MANAGER: _____



DATE: 11/07/22

Printed: May 5, 2022

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Boxes Eligible for Destruction in 2022 ==

OFFSITE

RRS: Accounting

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Date Eligible	Comments
41 DEPOSITS (5)					
	▶ CUSTOMER SERVICE DEPOSITS FY 2014/15 JAN-FEB (PAYMENT DETAIL LISTING)	1/1/2015	2/28/2015	12/31/2020	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2014/15 JULY-AUG (PAYMENT DETAIL LISTING)	7/1/2014	8/31/2014	12/31/2020	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2014/15 MAR-APR (PAYMENT DETAIL LISTING)	3/1/2015	4/30/2015	12/31/2020	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2014/15 MAY-JUNE (PAYMENT DETAIL LISTING)	5/1/2015	6/30/2015	12/31/2020	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2014/15 NOV-DEC (PAYMENT DETAIL LISTING)	11/1/2014	12/31/2014	12/31/2020	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2014/15 SEPT-OCT (PAYMENT DETAIL LISTING)	9/1/2014	10/31/2014	12/31/2020	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2015/16 APR-MAY (PAYMENT DETAIL LISTING)	4/1/2016	5/31/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2015/16 DEC-JAN (PAYMENT DETAIL LISTING)	12/1/2015	1/31/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2015/16 JAN-FEB (PAYMENT DETAIL LISTING)	1/1/2016	2/29/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2015/16 JULY-AUG (PAYMENT DETAIL LISTING)	7/1/2015	8/31/2015	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2015/16 MARCH-APR (PAYMENT DETAIL LISTING)	3/1/2016	4/30/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2015/16 MAY-JUNE (PAYMENT DETAIL LISTING)	5/1/2016	6/30/2016	12/31/2021	_____

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:

DATE: 9/7/22 GENERAL MANAGER:

DATE: 11/07/22

Printed: May 5, 2022

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Boxes Eligible for Destruction in 2022 ==

OFFSITE

RRS: Accounting

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Date Eligible	Comments
41 DEPOSITS (5)					
	▶ CUSTOMER SERVICE DEPOSITS FY 2015/16 OCT-DEC (PAYMENT DETAIL LISTING)	10/1/2015	12/31/2015	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2015/16 SEPT-OCT (PAYMENT DETAIL LISTING)	9/1/2015	10/31/2015	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2016/17 AUG-SEPT (PAYMENT DETAIL LISTING)	8/16/2016	9/30/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2016/17 JUL-AUG (PAYMENT DETAIL LISTING)	7/1/2016	8/15/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2016/17 NOV - DEC (PAYMENT DETAIL LISTING)	11/16/2016	12/31/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE DEPOSITS FY 2016/17 OCT - NOV (PAYMENT DETAIL LISTING)	10/1/2016	11/15/2016	12/31/2021	_____
	▶ NSF CHECKS (FY 2013/14, 2014/15)	7/1/2013	6/30/2015	12/31/2020	_____
52 INVENTORY RECORDS (5)					
	▶ PURCHASE ORDER FILES - OJ FY 15/16:: OX FY 15/16:: OP FY 15/16:: "I-P"-OPM FY 15/16:: OFFICE DEPOT-OP FY 15/16:: "Q-Z"-OP FY 15/16	7/1/2015	6/30/2016	12/31/2021	_____
56 INVESTMENT RECORDS (5)					
	▶ INVESTMENT RECORDS - PURCHASE OF SHORT-TERM INVESTMENTS	4/1/2014	9/30/2015	12/31/2020	_____

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:



DATE:

9/7/22

GENERAL MANAGER:



DATE:

11/07/22

Printed: May 5, 2022

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Boxes Eligible for Destruction in 2022 ==

OFFSITE

RRS: Accounting

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Date Eligible	Comments
295 JOURNAL ENTRIES – JE, JG, JI, JK, JM, JN, JP, JR, JS, JT, IA, II, OV, PI (5)					
	▶ JOURNAL ENTRIES FY 2014/15 JE, JG, JI, JK, JM (JAN-JUNE)	1/1/2015	6/30/2015	12/31/2020	_____
	▶ JOURNAL ENTRIES FY 2014/15 JE, JG, JI, JK, JM (JULY-DEC)	7/1/2014	12/31/2014	12/31/2020	_____
	▶ JOURNAL ENTRIES FY 2014/15 JN, JR, JP, JS, JT, IA, II, OV, PI (JAN-JUNE)	1/1/2015	6/30/2015	12/31/2020	_____
	▶ JOURNAL ENTRIES FY 2014/15 JN, JR, JP, JS, JT, IA, II, OV, PI (JULY-DEC)	7/1/2014	12/31/2014	12/31/2020	_____
	▶ JOURNAL ENTRIES FY 2015/16 JN, JR, JP, JS, JT, IA, II, OV, PI (JAN-JUN)	1/1/2016	6/30/2016	12/31/2021	_____
	▶ JOURNAL ENTRIES FY 2015-16 JE, JG, JI, JK, JM	7/1/2015	12/31/2015	12/31/2020	_____
	▶ JOURNAL ENTRIES FY 2015-16 JN, JR, JP, JS, JT, IA, II, OV, PI (JULY-DEC)	7/1/2015	12/31/2015	12/31/2020	_____
	▶ JOURNAL ENTRIES FY 2016/17 JN, JR, JP, JS, JT, AI, II, OV, PI (JUL-DEC)	7/1/2016	12/31/2016	12/31/2021	_____
	▶ JOURNAL ENTRIES FY 2016-17 JE, JG, JI, JK, JM	1/1/2016	6/30/2016	12/31/2021	_____

Number of Offsite Boxes Eligible for Destruction: 68

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:



DATE:

9/7/20

GENERAL MANAGER:



DATE:

11/07/22

Printed: May 5, 2022

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS
 == Boxes Eligible for Destruction in 2022 ==
OFFSITE

RRS: Accounting - Payroll

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Date Eligible	Comments
71 PAYROLL LIABILITIES (5)					
	▶ PAYROLL LIABILITIES 2015 (BOX 1 OF 2)	1/1/2015	12/31/2015	12/31/2020	_____
	▶ PAYROLL LIABILITIES 2015 (BOX 2 OF 2)	1/1/2015	12/31/2015	12/31/2020	_____
	▶ PAYROLL LIABILITIES 2016 A-M	1/1/2016	12/31/2016	12/31/2021	_____
	▶ PAYROLL LIABILITIES 2016 N-Z	1/1/2016	12/31/2016	12/31/2021	_____
259 PAYROLL REGISTERS (3)					
	▶ PAYROLL REGISTERS 2017	1/1/2017	12/31/2017	12/31/2021	_____

Number of Offsite Boxes Eligible for Destruction: 5

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD: 

DATE: 9/7/22

GENERAL MANAGER: 

DATE: 11/07/22

Printed: May 5, 2022

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS
 == Boxes Eligible for Destruction in 2022 ==
OFFSITE

RRS: Purchasing

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Date Eligible	Comments
123 PURCHASE ORDER FILES (5)					
	▶ PURCHASE ORDER FILES - OP FY 14/15 A-K :: OJ FY 14/15 :: OS FY 14/15	7/1/2014	6/30/2015	12/31/2020	_____
	▶ PURCHASE ORDER FILES - OP FY 14/15 L-Z :: OX FY 14/15	7/1/2014	6/30/2015	12/31/2020	_____

Number of Offsite Boxes Eligible for Destruction: 2

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:  DATE: _____ GENERAL MANAGER:  DATE: 11/07/22

Printed: May 5, 2022

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS
 == Boxes Eligible for Destruction in 2022 ==
 OFFSITE

RRS: Facilities and Operations (Operations - Tapia)

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Date Eligible	Comments
135 LAB RAW DATA FILES (10)					
	▶ TAPIA LAB RAW DATA FILES 2010 JAN - DEC	1/1/2010	12/31/2010	12/31/2020	_____
	▶ TAPIA LAB RAW DATA FILES 2010 JAN - JUNE	1/1/2010	6/30/2010	12/31/2020	_____
	▶ TAPIA LAB RAW DATA FILES 2010 JULY - DEC	7/1/2010	12/31/2010	12/31/2020	_____
	▶ TAPIA LAB RAW DATA FILES 2011 JAN - DEC	1/1/2011	12/31/2011	12/31/2021	_____
	▶ TAPIA LAB RAW DATA FILES 2011 JAN - JUNE (IN ENVELOPES)	1/1/2011	6/30/2011	12/31/2021	_____
	▶ TAPIA LAB RAW DATA FILES 2011 JULY - DEC (IN ENVELOPES)	7/1/2011	12/31/2011	12/31/2021	_____

Number of Offsite Boxes Eligible for Destruction: 6

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD: 

DATE: 9/15/22

GENERAL MANAGER: 

DATE: 11/07/22

Printed: May 5, 2022

REQUEST FOR AUTHORITY TO DESTROY OBSOLETE RECORDS

== Boxes Eligible for Destruction in 2022 ==

OFFSITE



RRS: Resource Conservation - Customer Service

RRS ITEM	RECORD SERIES NAME (TOTAL RETENTION PERIOD - in years unless otherwise stated)	From Date	To Date	Date Eligible	Comments
86 CUSTOMER SERVICE ORDERS (CSO's) (2)					
	▶ CUSTOMER SERVICE ORDERS 2016 (APR - JUN) CSOs	4/1/2016	6/30/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE ORDERS 2016 (JAN - MAR) CSOs	1/1/2016	3/31/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE ORDERS 2016 (JUL - SEP) CSOs	7/1/2016	9/30/2016	12/31/2021	_____
	▶ CUSTOMER SERVICE ORDERS 2016 (OCT - DEC) CSOs	10/1/2016	12/31/2016	12/31/2021	_____

Number of Offsite Boxes Eligible for Destruction: 4

The above records are submitted for destruction in accordance with procedures outlined in the Las Virgenes Municipal Water District Records Management Manual, revised 2008.

APPROVALS

DEPARTMENT HEAD:  DATE: 11/1/22 GENERAL MANAGER:  DATE: 11/07/22

Printed: May 5, 2022



DATE: December 6, 2022
TO: Board of Directors
FROM: Finance and Administration

SUBJECT: Monthly Cash and Investment Report: October 2022

SUMMARY:

During the month of October 2022, the value of the District’s total cash and investments increased from \$118,454,712, held on September 30th, to \$118,827,988. The total held in the District’s investment portfolio increased from \$116,844,134 to \$117,789,636 at book value. No investments matured or were called, and one investment was purchased. The book value of the District’s investment portfolio increased from \$81,857,325 to \$82,870,206. The value of the District’s Local Agency Investment Fund (LAIF) account decreased to \$18,192,640, and the District’s CAMP account increased to \$16,726,791. The remaining funds were held in the District’s checking and money market accounts.

RECOMMENDATION(S):

Receive and file the Monthly Cash and Investment Report for October 2022.

DISCUSSION:

As of October 31, 2022, the District held \$118,827,988 in its cash and investment accounts, up 0.32% month-over-month. The majority of the funds were held in the District’s self-managed investment account, which had an October 31st book value of \$82,870,206. LAIF held the majority of the remaining funds, in the amount of \$18,192,640. CAMP held \$16,726,791, and the remaining portion was held in the District’s checking and money market accounts. The annualized yield of the District’s investment portfolio was 2.00% in October, up from 1.97% in September. The annualized yield on the District’s LAIF funds was 1.77%, up 26 basis points from September. The annualized yield on the District’s CAMP funds was 3.14%, up 53 basis points from September. The combined total yield on the District’s accounts was 2.13% in October, up from 2.00% in September.

The following investment was purchased in October:

- 10/17/2022 – FFCB callable agency, in the amount of \$1,000,000, and a maturity of 10/17/2024; YTM 4.620%.

No investments matured or were called during October.

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

- 10/14/2022 – Interest earned in the amount of \$86,698.
- 10/14/2022 – Withdraw in the amount of \$920,000.
- 10/20/2022 – Withdraw in the amount of \$770,000.
- 10/26/2022 – Deposit in the amount of \$900,000.
- 10/31/2022 – Deposit in the amount of \$600,000.

The following transaction was posted to the District's CAMP account:

- 10/31/2022 – Interest in the amount of \$44,573.

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

Cash Analysis:

Another important aspect of the Monthly Cash and Investment Report is to monitor the District's performance as compared to its adopted Financial Policies. Attachment B shows the District's total cash and investments as of October 31, 2022 and compares the balances to the adopted Financial Policies. As shown for October, the Potable Water Enterprise had \$5.1 million available for capital projects, the Sanitation Enterprise had no additional funds available for capital, and the Recycled Water Enterprise had \$11.9 million available for capital. The Board has assigned \$15 million in potable water funds, \$10 million in recycled water funds and \$10 million in sanitation funds for the Pure Water Project Las Virgenes-Triunfo.

Prepared by: Donald Patterson, Director of Finance and Administration

ATTACHMENTS:

[LVMWD Investment Portfolio 10.31.2022.pdf](#)
[Investment_Report_Definitions.pdf](#)
[Cash Report - Oct 2022.pdf](#)



**LAS VIRGENES MUNICIPAL WATER DISTRICT
MONTHLY CASH AND INVESTMENT REPORT
October 31, 2022**

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

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

Fund Name	Face Amount/Shares	Market Value	Book Value	% of Portfolio	YTM @ Cost	Days To Maturity
1 Investments	83,108,000.00	77,845,897.41	82,870,205.84	69.74	2.00	866
2 LAIF	18,192,639.93	18,192,639.93	18,192,639.93	15.31	1.77	1
3 CAMP	16,726,790.62	16,726,790.62	16,726,790.62	14.08	3.14	1
4 US Bank Blackrock	30,745.00	30,745.00	30,745.00	0.03	3.03	1
5 Wells Fargo Operating	1,007,606.60	1,007,606.60	1,007,606.60	0.85	2.90	1
Total / Average	119,065,782.15	113,803,679.56	118,827,987.99	100.00	2.13	604

David W. Pedersen, General Manager

Date

Lynda Lo-Hill, Treasurer

Date



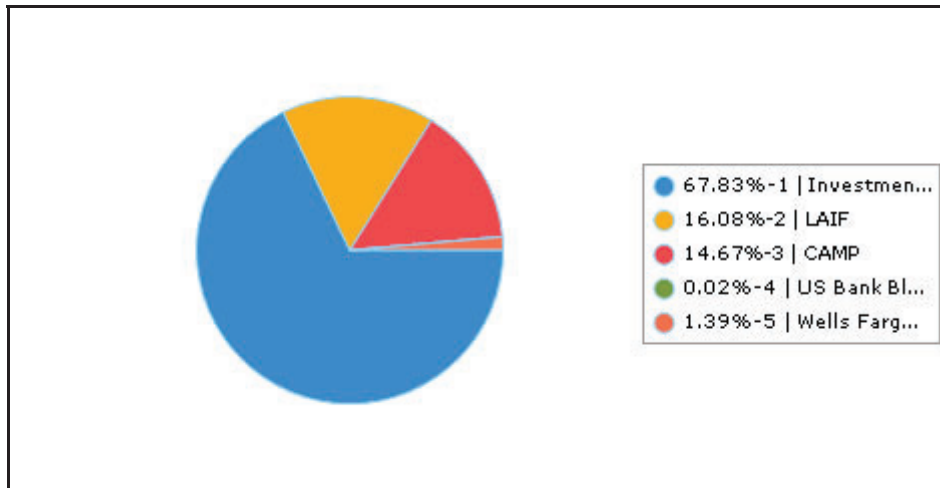
Las Virgenes Municipal Water District CA Distribution by Main Fund - Market Value All Portfolios

Begin Date: 9/30/2022, End Date: 10/31/2022

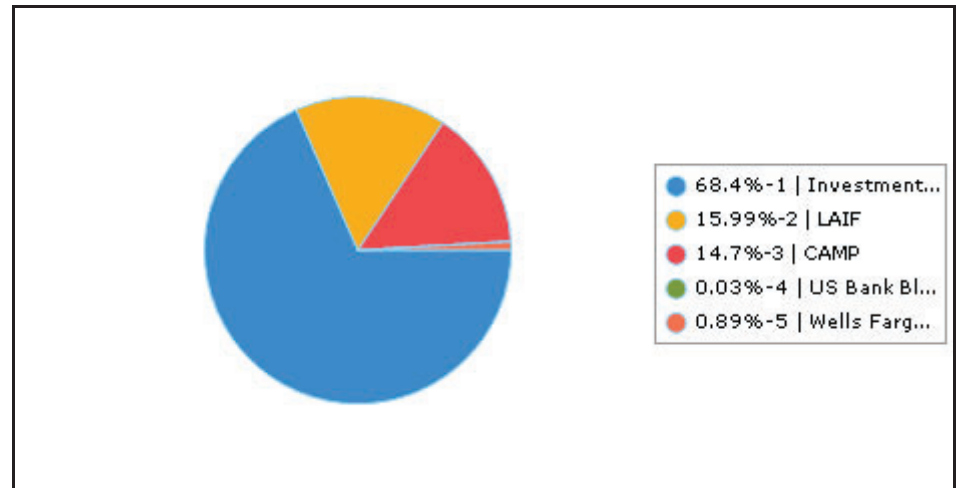
Main Fund Allocation

Main Fund	Market Value 9/30/2022	% of Portfolio 9/30/2022	Market Value 10/31/2022	% of Portfolio 10/31/2022
1 Investments	77,181,870.48	67.83	77,845,897.41	68.40
2 LAIF	18,295,942.24	16.08	18,192,639.93	15.99
3 CAMP	16,690,866.88	14.67	16,726,790.62	14.70
4 US Bank Blackrock	25,863.45	0.02	30,745.00	0.03
5 Wells Fargo Operating	1,584,714.40	1.39	1,007,606.60	0.89
Total / Average	113,779,257.45	100.00	113,803,679.56	100.00

Portfolio Holdings as of 9/30/2022



Portfolio Holdings as of 10/31/2022





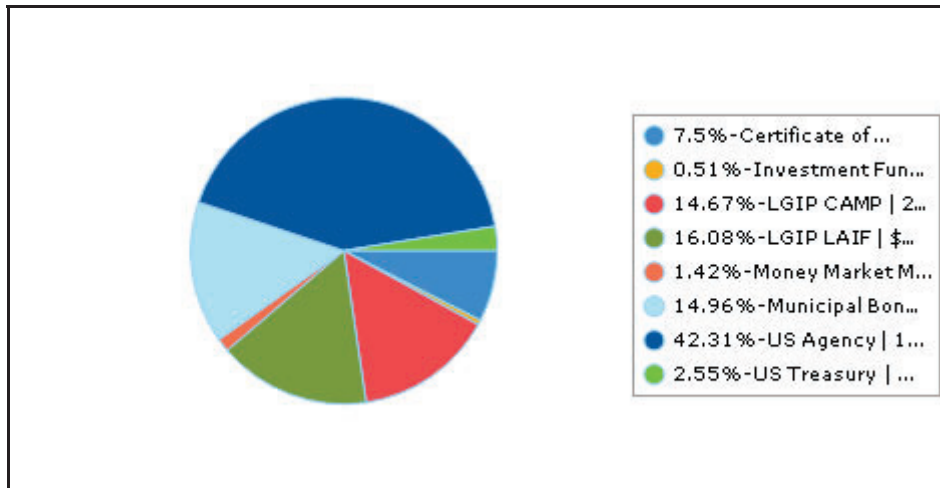
Las Virgenes Municipal Water District CA Distribution by Asset Category - Market Value All Portfolios

Begin Date: 9/30/2022, End Date: 10/31/2022

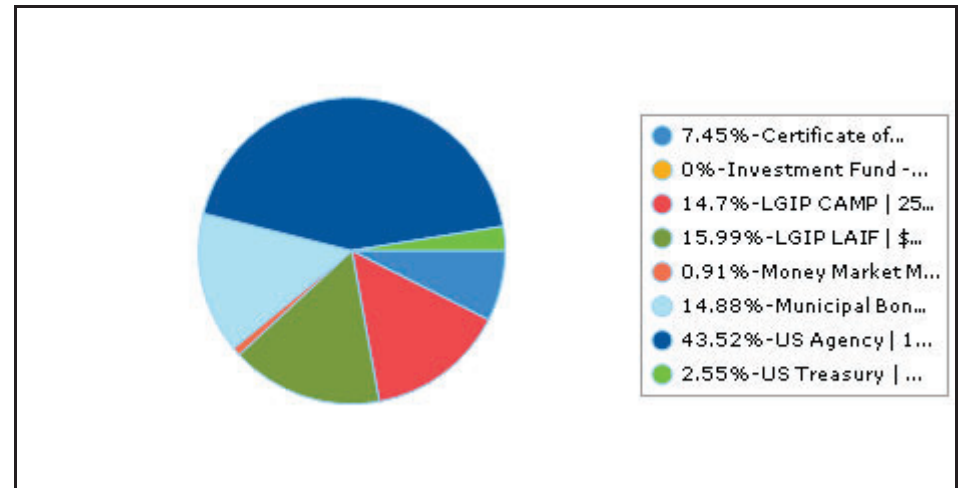
Asset Category Allocation

Asset Category	Market Value 9/30/2022	% of Portfolio 9/30/2022	Market Value 10/31/2022	% of Portfolio 10/31/2022
Certificate of Deposit 25 %	8,534,295.98	7.50	8,473,047.26	7.45
Investment Fund - County 100 %	583,074.00	0.51	0.00	0.00
LGIP CAMP 25 %	16,690,866.88	14.67	16,726,790.62	14.70
LGIP LAIF \$ 65M	18,295,942.24	16.08	18,192,639.93	15.99
Money Market Mutual Funds 20 %	1,610,577.85	1.42	1,038,351.60	0.91
Municipal Bonds 100 %	17,022,131.00	14.96	16,938,751.90	14.88
US Agency 100 %	48,139,789.50	42.31	49,529,678.25	43.52
US Treasury 100 %	2,902,580.00	2.55	2,904,420.00	2.55
Total / Average	113,779,257.45	100.00	113,803,679.56	100.00

Portfolio Holdings as of 9/30/2022



Portfolio Holdings as of 10/31/2022



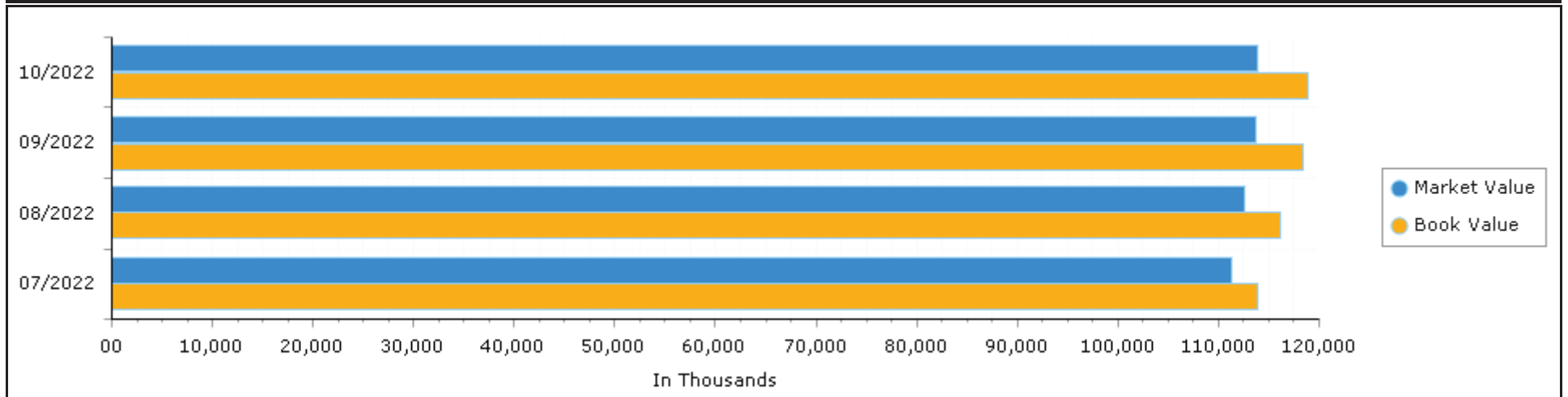


Las Virgenes Municipal Water District CA Portfolio Summary by Month All Portfolios

Begin Date: 7/31/2022, End Date: 10/31/2022

Month	Market Value	Book Value	Unrealized Gain/Loss	YTM @ Cost	YTM @ Market	Duration	Days To Maturity
7/31/2022	111,239,005.70	113,913,327.01	-2,674,321.31	1.46	2.33	1.49	559
8/31/2022	112,665,368.16	116,193,898.27	-3,528,530.11	1.73	2.90	1.54	576
9/30/2022	113,779,257.45	118,454,712.08	-4,675,454.63	2.00	3.64	1.65	622
10/31/2022	113,803,679.56	118,827,987.99	-5,024,308.43	2.14	3.99	1.60	605
Total / Average	112,871,827.72	116,847,481.34	-3,975,653.62	1.83	3.22	1.57	591

Market Value / Book Value Comparison





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

Begin Date: 7/31/2022, End Date: 10/31/2022

Month	Beginning BV + Accrued Interest	Interest Earned During Period-BV	Realized Gain/Loss-BV	Investment Income-BV	Average Capital Base-BV	TRR-BV	Annualized TRR-BV	Treasury 3 Year
7/31/2022	113,481,529.59	166,397.61	0.00	166,397.61	113,916,011.51	0.14	1.74	3.03
8/31/2022	114,169,936.75	114,298.19	0.00	114,298.19	113,183,987.15	0.10	1.22	3.23
9/30/2022	116,488,068.25	144,611.09	0.00	144,611.09	115,813,949.31	0.12	1.51	3.88
10/31/2022	118,766,702.43	263,091.85	0.00	263,091.85	118,301,521.68	0.22	2.70	4.38
Total/Average	113,481,529.59	688,398.74	0.00	688,398.74	115,223,134.40	0.60	1.80	3.63



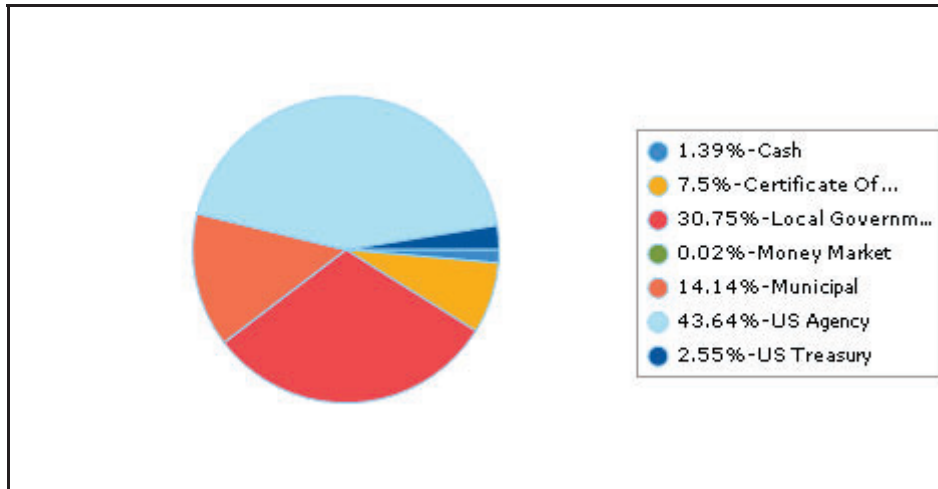
Las Virgenes Municipal Water District CA Distribution by Security Sector - Market Value All Portfolios

Begin Date: 9/30/2022, End Date: 10/31/2022

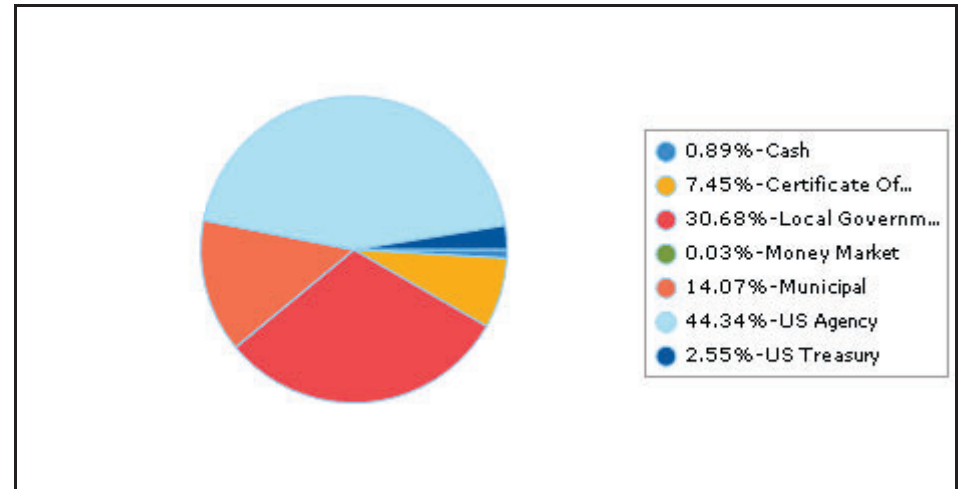
Security Sector Allocation

Security Sector	Market Value 9/30/2022	% of Portfolio 9/30/2022	Market Value 10/31/2022	% of Portfolio 10/31/2022
Cash	1,584,714.40	1.39	1,007,606.60	0.89
Certificate Of Deposit	8,534,295.98	7.50	8,473,047.26	7.45
Local Government Investment Pool	34,986,809.12	30.75	34,919,430.55	30.68
Money Market	25,863.45	0.02	30,745.00	0.03
Municipal	16,089,741.00	14.14	16,012,561.90	14.07
US Agency	49,655,253.50	43.64	50,455,868.25	44.34
US Treasury	2,902,580.00	2.55	2,904,420.00	2.55
Total / Average	113,779,257.45	100.00	113,803,679.56	100.00

Portfolio Holdings as of 9/30/2022



Portfolio Holdings as of 10/31/2022





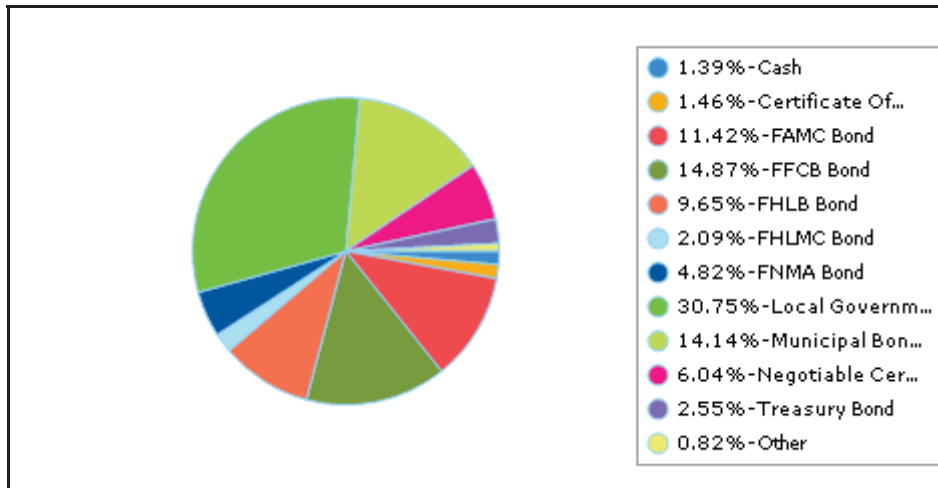
Las Virgenes Municipal Water District CA Distribution by Security Type - Market Value All Portfolios

Begin Date: 9/30/2022, End Date: 10/31/2022

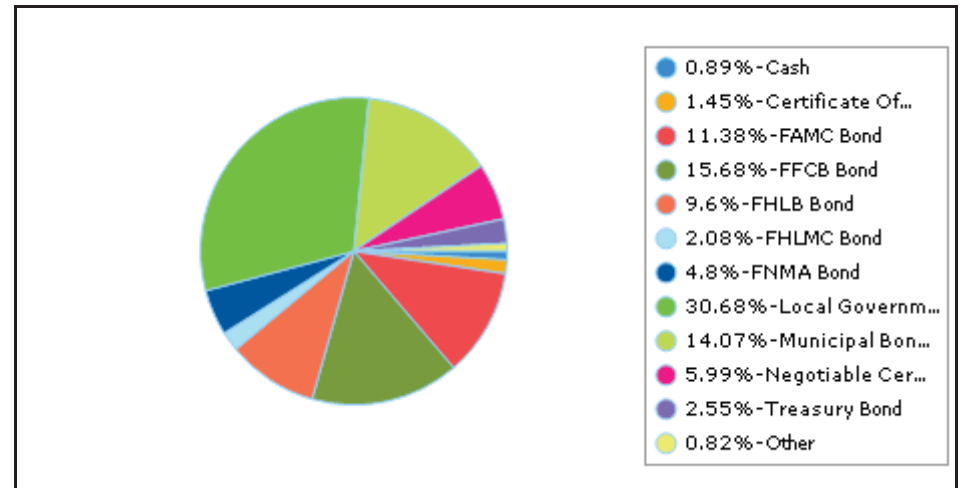
Security Type Allocation

Security Type	Market Value 9/30/2022	% of Portfolio 9/30/2022	Market Value 10/31/2022	% of Portfolio 10/31/2022
Cash	1,584,714.40	1.39	1,007,606.60	0.89
Certificate Of Deposit	1,666,786.59	1.46	1,652,520.91	1.45
FAMC Bond	12,993,120.00	11.42	12,946,930.00	11.38
FFCB Bond	16,914,710.00	14.87	17,842,150.00	15.68
FHLB Bond	10,977,959.50	9.65	10,924,428.25	9.60
FHLMC Bond	2,377,954.00	2.09	2,368,180.00	2.08
FNMA Bond	5,479,940.00	4.82	5,466,960.00	4.80
Local Government Investment Pool	34,986,809.12	30.75	34,919,430.55	30.68
Municipal Bond	16,089,741.00	14.14	16,012,561.90	14.07
Negotiable Certificate Of Deposit	6,867,509.39	6.04	6,820,526.35	5.99
Treasury Bond	2,902,580.00	2.55	2,904,420.00	2.55
Other	937,433.45	0.82	937,965.00	0.82
Total / Average	113,779,257.45	100.00	113,803,679.56	100.00

Portfolio Holdings as of 9/30/2022



Portfolio Holdings as of 10/31/2022





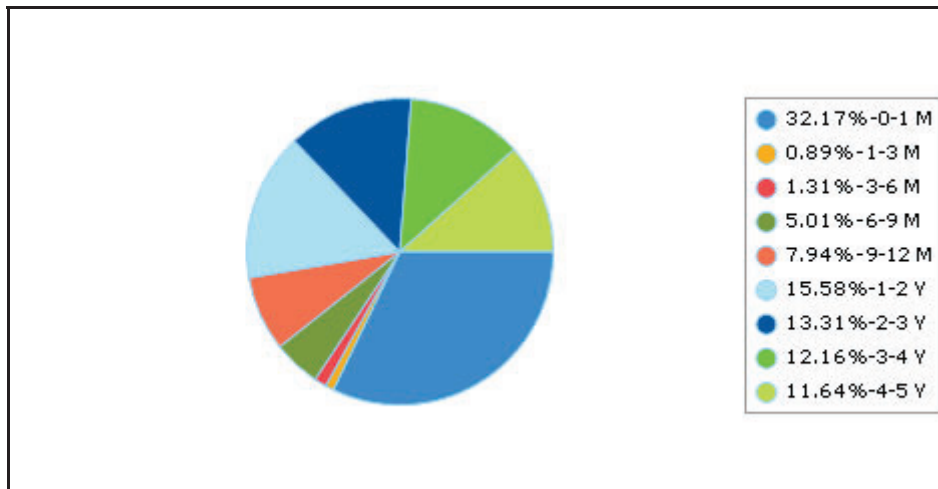
Las Virgenes Municipal Water District CA Distribution by Maturity Range - Market Value All Portfolios

Begin Date: 9/30/2022, End Date: 10/31/2022

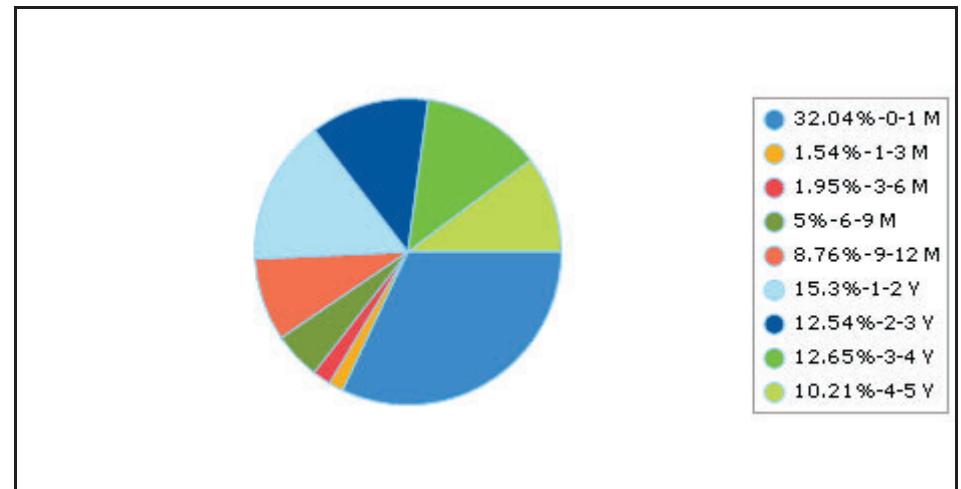
Maturity Range Allocation

Maturity Range	Market Value 9/30/2022	% of Portfolio 9/30/2022	Market Value 10/31/2022	% of Portfolio 10/31/2022
0-1 Month	36,597,386.97	32.17	36,457,782.15	32.04
1-3 Months	1,012,034.80	0.89	1,754,003.55	1.54
3-6 Months	1,485,563.52	1.31	2,219,694.24	1.95
6-9 Months	5,697,098.40	5.01	5,691,711.45	5.00
9-12 Months	9,032,681.72	7.94	9,973,964.47	8.76
1-2 Years	17,724,673.97	15.58	17,412,366.71	15.30
2-3 Years	15,142,639.05	13.31	14,272,307.40	12.54
3-4 Years	13,838,239.30	12.16	14,397,966.00	12.65
4-5 Years	13,248,939.72	11.64	11,623,883.59	10.21
Total / Average	113,779,257.45	100.00	113,803,679.56	100.00

Portfolio Holdings as of 9/30/2022



Portfolio Holdings as of 10/31/2022



Las Virgenes Municipal Water District CA
Portfolio Holdings
Investment Portfolio | by Maturity Range - Monthly Report
Report Format: By Transaction
Group By: Maturity Range
Average By: Cost Value
Portfolio / Report Group: Report Group | Investment Portfolio
As of 10/31/2022

Description	CUSIP/Ticker	YTM @ Cost	Security Sector	Bullet/Callable	Maturity Date	Book Value	Market Value	% of Portfolio
0-1 Month								
California State 0.349 11/1/2022	13077DMH2	0.349	Municipal	Bullet	11/1/2022	500,000.00	500,000.00	0.60
Total / Average 0-1 Month		0.349				500,000.00	500,000.00	0.60
1-3 Months								
Martinez Financing Authority CA 0.405 12/1/2022	57339JAN0	0.405	Municipal	Bullet	12/1/2022	270,000.00	269,092.80	0.33
Wells Fargo Bank 2.5 12/8/2022	949763LR5	2.500	Certificate Of Deposit	Bullet	12/8/2022	245,000.00	244,804.00	0.30
Morgan Stanley Bank 2.65 1/11/2023	61747MF63	2.650	Certificate Of Deposit	Bullet	1/11/2023	245,000.00	244,546.75	0.30
FAMC 2.13 1/24/2023	31315PZS1	2.338	US Agency	Bullet	1/24/2023	999,545.67	995,560.00	1.19
Total / Average 1-3 Months		2.106				1,759,545.67	1,754,003.55	2.11
3-6 Months								
Synovus Bank 2.7 2/21/2023	87164DTV2	2.700	Certificate Of Deposit	Bullet	2/21/2023	246,000.00	245,124.24	0.30
T-Bond 0.125 3/31/2023	91282CBU4	3.013	US Treasury	Bullet	3/31/2023	988,219.98	982,540.00	1.19
FFCB 2.7 4/11/2023	3133EJKN8	2.700	US Agency	Bullet	4/11/2023	1,000,000.00	992,030.00	1.21
Total / Average 3-6 Months		2.838				2,234,219.98	2,219,694.24	2.69
6-9 Months								
Redondo Beach CA 0.415 5/1/2023-23	757696AP4	0.415	Municipal	Callable	5/1/2023	500,000.00	488,550.00	0.60
Citibank National Association 3.15 5/11/2023	17312QL23	3.150	Certificate Of Deposit	Bullet	5/11/2023	245,000.00	243,718.65	0.30
University California 3.297 5/15/2023-23	91412HBK8	3.297	Municipal	Callable	5/15/2023	930,000.00	922,308.90	1.12
Ontario California 2.216 6/1/2023	68304FAC0	1.420	Municipal	Bullet	6/1/2023	1,094,933.09	1,072,243.90	1.35
FHLB 3.25 6/9/2023	313383QR5	2.536	US Agency	Bullet	6/9/2023	1,004,068.38	991,300.00	1.24
FAMC 2.47 7/3/2023	31422XZQ8	2.470	US Agency	Bullet	7/3/2023	1,000,000.00	985,960.00	1.21
FAMC 2.9 7/24/2023	3132X03V1	2.981	US Agency	Bullet	7/24/2023	999,453.22	987,630.00	1.20
Total / Average 6-9 Months		2.352				5,773,454.69	5,691,711.45	7.02
9-12 Months								
Safra National Bank 3 7/31/2023	78658RKA8	3.000	Certificate Of Deposit	Bullet	7/31/2023	242,000.00	239,425.12	0.29
Rowland ISD CA 0.541 8/1/2023	779631JW1	0.541	Municipal	Bullet	8/1/2023	400,000.00	388,120.00	0.48
FHLB 3.007 8/4/2023	3130ASV55	3.239	US Agency	Bullet	8/4/2023	998,276.44	988,310.00	1.20
First Missouri State Bank 2.85 8/14/2023	32100LBY0	2.850	Certificate Of Deposit	Bullet	8/14/2023	245,000.00	241,984.05	0.30
Customers Bank 3 8/15/2023	23204HKB3	3.000	Certificate Of Deposit	Bullet	8/15/2023	242,000.00	239,253.30	0.29

Description	CUSIP/Ticker	YTM @ Cost	Security Sector	Bullet/Callable	Maturity Date	Book Value	Market Value	% of Portfolio
FFCB 0.3 9/1/2023-21	3133EL5J9	0.300	US Agency	Callable	9/1/2023	1,000,000.00	964,580.00	1.21
FHLB 3.375 9/8/2023	313383YJ4	2.227	US Agency	Bullet	9/8/2023	1,009,279.36	987,620.00	1.26
T-Bond 0.25 9/30/2023	91282CDA6	3.385	US Treasury	Bullet	9/30/2023	1,944,134.14	1,921,880.00	2.33
Oklahoma Water Resources OK 0.432 10/1/2023-23	67920QWY0	0.432	Municipal	Callable	10/1/2023	100,000.00	96,202.00	0.12
California State 2.25 10/1/2023	13063DDG0	3.092	Municipal	Bullet	10/1/2023	992,884.05	978,000.00	1.16
FFCB 0.27 10/5/2023-21	3133EMBQ4	0.282	US Agency	Callable	10/5/2023	999,891.64	958,580.00	1.21
FFCB 4.125 10/17/2023	3133ENN63	4.164	US Agency	Bullet	10/17/2023	999,663.36	993,630.00	1.21
State of Ohio 2.3 11/1/2023	677522SQ8	3.451	Municipal	Bullet	11/1/2023	988,797.66	976,380.00	1.19
Total / Average 9-12 Months		2.525				10,161,926.65	9,973,964.47	12.25
1-2 Years								
FNMA 0.25 11/27/2023	3135G06H1	3.328	US Agency	Bullet	11/27/2023	967,932.01	953,900.00	1.16
Medallion Bank UT 1.7 12/22/2023	58404DFX4	1.700	Certificate Of Deposit	Bullet	12/22/2023	245,000.00	237,186.95	0.30
Morgan Stanley Bank 3.35 1/10/2024	61760ATZ2	3.350	Certificate Of Deposit	Bullet	1/10/2024	245,000.00	241,530.80	0.30
FFCB 2.37 2/5/2024	3133EH5S8	2.524	US Agency	Bullet	2/5/2024	998,181.41	973,120.00	1.20
TIAA FSB FL 3 2/22/2024	87270LBU6	3.000	Certificate Of Deposit	Bullet	2/22/2024	245,000.00	240,048.55	0.30
FHLB 3.25 3/8/2024	3130A0XE5	2.625	US Agency	Bullet	3/8/2024	1,008,180.94	980,090.00	1.22
California State 3 4/1/2024	13063DLZ9	2.500	Municipal	Bullet	4/1/2024	1,006,624.17	976,730.00	1.23
FHLB 2.5 4/26/2024-23	3130ARLS8	2.500	US Agency	Callable	4/26/2024	475,000.00	458,408.25	0.57
Comenity Capital Bank UT 2.75 4/30/2024	20033AU95	2.750	Certificate Of Deposit	Bullet	4/30/2024	245,000.00	238,340.90	0.30
Pasadena Pension CA 1.8 5/1/2024	70227RBK5	1.800	Municipal	Bullet	5/1/2024	260,000.00	248,367.60	0.31
FAMC 2.65 5/2/2024	31422XYB2	2.690	US Agency	Bullet	5/2/2024	999,418.71	971,690.00	1.21
Bank New England NH 2.65 5/23/2024	06426KBE7	2.650	Certificate Of Deposit	Bullet	5/23/2024	245,000.00	237,654.90	0.30
University Northern CO 2.147 6/1/2024	914733DV9	2.147	Municipal	Bullet	6/1/2024	1,000,000.00	956,040.00	1.21
FFCB 2.16 6/3/2024	3133EKNX0	1.865	US Agency	Bullet	6/3/2024	1,004,455.84	964,000.00	1.22
FFCB 3.25 6/17/2024	3133ENYX2	3.300	US Agency	Bullet	6/17/2024	999,218.60	977,870.00	1.21
Lafayette Fed Credit Union 2.85 6/17/2024	50625LBK8	2.850	Certificate Of Deposit	Bullet	6/17/2024	249,000.00	241,963.26	0.30
FNMA 1.75 7/2/2024	3135G0V75	3.319	US Agency	Bullet	7/2/2024	974,779.75	954,670.00	1.17
Enerbank UT 2.15 8/7/2024	29278TKJ8	2.150	Certificate Of Deposit	Bullet	8/7/2024	245,000.00	234,558.10	0.30
City of Los Angeles 5 9/1/2024	544351QP7	4.142	Municipal	Bullet	9/1/2024	1,014,611.41	1,006,550.00	1.22
First Farmers Bank & Trust 1.75 9/4/2024	320165JK0	1.750	Certificate Of Deposit	Bullet	9/4/2024	245,000.00	232,289.40	0.30
FHLB 3.5 9/13/2024	3130AT6G7	4.068	US Agency	Bullet	9/13/2024	989,868.52	979,290.00	1.19
FAMC 1.74 9/26/2024	31422BMD9	1.664	US Agency	Bullet	9/26/2024	1,001,382.07	948,770.00	1.21
South Gate Utility CA 2.224 10/1/2024-24	83789TBQ1	2.224	Municipal	Callable	10/1/2024	500,000.00	474,890.00	0.60
FFCB 4.62 10/17/2024-23	3133ENS68	4.620	US Agency	Callable	10/17/2024	1,000,000.00	995,650.00	1.21
California State University 0.563 11/1/2024	13077DQC9	0.563	Municipal	Bullet	11/1/2024	400,000.00	366,616.00	0.48
FAMC 1.79 11/1/2024	31422BPG9	1.804	US Agency	Bullet	11/1/2024	999,733.52	947,390.00	1.21
California State 1.646 11/1/2024-24	13077DKC5	1.646	Municipal	Callable	11/1/2024	400,000.00	374,752.00	0.48
Total / Average 1-2 Years		2.731				17,963,386.95	17,412,366.71	21.69

Description	CUSIP/Ticker	YTM @ Cost	Security Sector	Bullet/Callable	Maturity Date	Book Value	Market Value	% of Portfolio
2-3 Years								
California State 0.56 12/1/2024-24	13067WRB0	0.560	Municipal	Callable	12/1/2024	250,000.00	229,007.50	0.30
FFCB 1.08 1/6/2025	31422XRD6	1.080	US Agency	Bullet	1/6/2025	1,000,000.00	928,480.00	1.21
KEMBA Financial Credit Union 1.8 1/8/2025	48836LAJ1	1.800	Certificate Of Deposit	Bullet	1/8/2025	245,000.00	230,130.95	0.30
FAMC 1.2 1/14/2025	31422XSU7	1.195	US Agency	Bullet	1/14/2025	1,000,110.31	930,300.00	1.21
Knoxville TVA TN 1.95 1/16/2025	499724AL6	1.950	Certificate Of Deposit	Bullet	1/16/2025	245,000.00	230,755.70	0.30
FFCB 1.67 2/14/2025-24	3133ENNX4	1.670	US Agency	Callable	2/14/2025	1,000,000.00	932,530.00	1.21
Somerset Trust Company 1 3/19/2025	835104BZ2	1.000	Certificate Of Deposit	Bullet	3/19/2025	245,000.00	224,429.80	0.30
Iberia Bank LA 1 3/20/2025	45083ANS7	1.000	Certificate Of Deposit	Bullet	3/20/2025	245,000.00	224,593.95	0.30
Pacific Western Bank CA 1.35 4/16/2025	69506YRG6	1.350	Certificate Of Deposit	Bullet	4/16/2025	245,000.00	225,956.15	0.30
Celtic Bank UT 1.5 4/17/2025	15118RUX3	1.500	Certificate Of Deposit	Bullet	4/17/2025	245,000.00	226,634.80	0.30
First National Bank TX 1.35 4/28/2025	32112UDR9	1.350	Certificate Of Deposit	Bullet	4/28/2025	245,000.00	225,551.90	0.30
Alexandria Utilities LA 1.498 5/1/2025-25	015086NJ6	1.498	Municipal	Callable	5/1/2025	400,000.00	366,584.00	0.48
TVA 0.75 5/15/2025	880591EW8	0.625	US Agency	Bullet	5/15/2025	1,003,120.90	907,220.00	1.21
Beverly Hills CA 0.719 6/1/2025	088013FG7	0.719	Municipal	Bullet	6/1/2025	500,000.00	452,305.00	0.60
State Bank India NY 1.05 6/10/2025	856285TR2	1.050	Certificate Of Deposit	Bullet	6/10/2025	245,000.00	223,082.30	0.30
San Francisco California 0.728 6/15/2025-25	79773KDC5	0.728	Municipal	Callable	6/15/2025	500,000.00	446,590.00	0.60
FAMC 0.48 6/19/2025	31422BD98	0.531	US Agency	Bullet	6/19/2025	998,688.18	900,890.00	1.20
FHLMC 0.65 6/30/2025-22	3134GVT99	0.650	US Agency	Callable	6/30/2025	1,000,000.00	901,340.00	1.21
Minnwest Bank South MN 0.5 7/15/2025	60425SHY8	0.500	Certificate Of Deposit	Bullet	7/15/2025	245,000.00	218,679.65	0.30
Preferred Bank CA 0.5 7/17/2025	740367MA2	0.500	Certificate Of Deposit	Bullet	7/17/2025	245,000.00	218,628.20	0.30
FNMA 0.625 7/21/2025-22	3136G4ZJ5	0.625	US Agency	Callable	7/21/2025	1,000,000.00	897,260.00	1.21
Bank Baroda NY 0.6 7/22/2025	06063HMR1	0.600	Certificate Of Deposit	Bullet	7/22/2025	245,000.00	219,336.25	0.30
Flagstar Bank MI 0.6 7/22/2025	33847E3W5	0.600	Certificate Of Deposit	Bullet	7/22/2025	245,000.00	219,336.25	0.30
FNMA 0.65 8/14/2025-22	3136G4C43	0.650	US Agency	Callable	8/14/2025	1,000,000.00	893,890.00	1.21
FHLMC 3.45 8/25/2025-23	3134GXR55	3.530	US Agency	Callable	8/25/2025	598,732.53	580,680.00	0.72
City of Santa Rosa 0.977 9/1/2025-25	802649TJ2	0.977	Municipal	Callable	9/1/2025	500,000.00	447,785.00	0.60
FHLMC 0.5 9/30/2025-22	3134GWWQ5	0.500	US Agency	Callable	9/30/2025	1,000,000.00	886,160.00	1.21
FNMA 0.54 10/27/2025-22	3136G45C3	0.540	US Agency	Callable	10/27/2025	1,000,000.00	884,170.00	1.21
Total / Average 2-3 Years		0.979				15,690,651.92	14,272,307.40	18.93
3-4 Years								
FFCB 0.46 11/3/2025	3133EMFS6	0.493	US Agency	Bullet	11/3/2025	999,018.43	888,460.00	1.20
FNMA 0.57 11/17/2025-22	3135GA3X7	0.570	US Agency	Callable	11/17/2025	1,000,000.00	883,070.00	1.21
California State 0.751 12/1/2025-25	13067WSV5	0.751	Municipal	Callable	12/1/2025	250,000.00	220,442.50	0.30
FFCB 0.47 12/22/2025-22	3133EMLC4	0.470	US Agency	Callable	12/22/2025	1,000,000.00	877,050.00	1.21
JPMorgan Chase 0.5 1/6/2026	48128UVT3	0.500	Certificate Of Deposit	Bullet	1/6/2026	245,000.00	214,497.50	0.30
FAMC 0.48 1/15/2026	31422B6K1	0.489	US Agency	Bullet	1/15/2026	999,683.77	881,420.00	1.21
FFCB 0.45 2/2/2026-23	3133EMPD8	0.450	US Agency	Callable	2/2/2026	1,000,000.00	872,650.00	1.21
FFCB 0.8 3/9/2026-23	3133EMSU7	0.800	US Agency	Callable	3/9/2026	1,000,000.00	880,110.00	1.21

Description	CUSIP/Ticker	YTM @ Cost	Security Sector	Bullet/Callable	Maturity Date	Book Value	Market Value	% of Portfolio
FHLB 0.65 3/10/2026-22	3130ALDS0	0.650	US Agency	Callable	3/10/2026	1,000,000.00	882,450.00	1.21
FAMC 0.83 3/27/2026	31422XDX7	0.828	US Agency	Bullet	3/27/2026	1,000,068.94	885,330.00	1.21
Nelnet Bank UT 0.75 4/15/2026	64034KAF8	0.750	Certificate Of Deposit	Bullet	4/15/2026	245,000.00	213,813.95	0.30
Greenstate Credit Union 0.95 4/16/2026	39573LBC1	0.950	Certificate Of Deposit	Bullet	4/16/2026	245,000.00	215,090.40	0.30
Oceanside Water CA 1.103 5/1/2026	675413DL9	1.103	Municipal	Bullet	5/1/2026	210,000.00	185,654.70	0.25
FAMC 0.95 5/4/2026-23	31422XFP2	0.950	US Agency	Callable	5/4/2026	1,000,000.00	880,300.00	1.21
FAMC 0.925 6/10/2026-22	31422XHF2	0.925	US Agency	Callable	6/10/2026	1,000,000.00	876,550.00	1.21
Toyota Financial Savings NV 0.95 7/29/2026	89235MLE9	0.950	Certificate Of Deposit	Bullet	7/29/2026	245,000.00	212,882.95	0.30
Upper Santa Clara Valley Water District 1.175 8/1/	916544EV7	3.350	Municipal	Bullet	8/1/2026	924,566.30	871,540.00	1.10
FFCB 0.71 8/10/2026-23	3133EM2C5	0.710	US Agency	Callable	8/10/2026	1,000,000.00	864,570.00	1.21
UBS Bank UT 0.95 8/11/2026	90348JR93	0.950	Certificate Of Deposit	Bullet	8/11/2026	245,000.00	212,326.80	0.30
FHLB 0.75 9/28/2026-21	3130ANY38	0.750	US Agency	Callable	9/28/2026	1,000,000.00	868,690.00	1.21
FAMC 0.9 10/2/2026-22	31422XNH1	0.900	US Agency	Callable	10/2/2026	1,000,000.00	866,900.00	1.21
Synchrony Bank 1 10/22/2026	87164YE34	1.000	Certificate Of Deposit	Bullet	10/22/2026	248,000.00	213,937.20	0.30
City of Palm Springs 1.402 11/1/2026	69666JHX9	1.402	Municipal	Bullet	11/1/2026	500,000.00	430,230.00	0.60
Total / Average 3-4 Years		0.882				16,356,337.44	14,397,966.00	19.72
4-5 Years								
FFCB 1.34 11/30/2026	3133ENFV7	1.291	US Agency	Bullet	11/30/2026	1,001,928.37	883,060.00	1.21
California State 1.051 12/1/2026-26	13067WSW3	1.918	Municipal	Callable	12/1/2026	966,318.27	856,260.00	1.16
FHLB Step 12/22/2026-22	3130AQ2B8	1.869	US Agency	Callable	12/22/2026	1,000,000.00	900,000.00	1.21
FAMC 1.5 1/19/2027	31422XSV5	1.517	US Agency	Bullet	1/19/2027	999,307.98	888,240.00	1.21
Beal Bank (Texas) 1.55 2/3/2027	07371AWQ2	1.550	Certificate Of Deposit	Bullet	2/3/2027	245,000.00	214,198.60	0.30
American Express 2 3/9/2027	02589ABQ4	3.585	Certificate Of Deposit	Bullet	3/9/2027	234,177.95	222,380.00	0.28
FHLB 3 4/21/2027-22	3130ARGE5	3.000	US Agency	Callable	4/21/2027	1,000,000.00	926,190.00	1.21
San Jose California 3.594 5/1/2027	798153PY2	3.594	Municipal	Bullet	5/1/2027	1,000,000.00	936,280.00	1.21
Capital One Bank NA 3.05 5/4/2027	14042TFW2	3.050	Certificate Of Deposit	Bullet	5/4/2027	246,000.00	228,310.14	0.30
FFCB 3.24 6/28/2027	3133ENZK9	3.260	US Agency	Bullet	6/28/2027	999,142.51	951,330.00	1.21
Commonwealth of Massachusetts 3.679 7/15/2027	576004HD0	3.679	Municipal	Bullet	7/15/2027	500,000.00	475,040.00	0.60
FHLB 4.05 8/10/2027-22	3130ASUC1	4.050	US Agency	Callable	8/10/2027	1,000,000.00	964,140.00	1.21
FFCB 3.375 9/15/2027	3133ENL99	3.451	US Agency	Bullet	9/15/2027	996,627.16	958,660.00	1.20
Security Bank & Trust 3.9 9/28/2027	814010CR3	3.900	Certificate Of Deposit	Bullet	9/28/2027	245,000.00	236,064.85	0.30
FFCB 4 9/29/2027	3133ENQ29	4.064	US Agency	Bullet	9/29/2027	997,180.30	985,790.00	1.20
FHLB 4.7 9/30/2027-22	3130ATC21	4.700	US Agency	Callable	9/30/2027	1,000,000.00	997,940.00	1.21
Total / Average 4-5 Years		3.008				12,430,682.54	11,623,883.59	14.99
Total / Average		2.000				82,870,205.84	77,845,897.41	100

Monthly Investment Report Definitions

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

Investment Abbreviations

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

LVMWD CASH ANALYSIS - October 31, 2022

	Restricted Cash	Cash Held by Policy	Policy Requirement	Funds Available for Capital
101 - Potable Water Operations		14,745,192	9,997,207	
201 - Potable Water Construction	3,692,883			
301 - Potable Water Replacement		7,853,800	11,177,935	
Potable Water Assigned Funds		15,000,000		
603 - Rate Stabilization Fund		8,000,000	8,000,000	
Total Potable Water	3,692,883	45,598,993	29,175,142	5,116,734
102 - Recycled Water Operations		2,634,343	1,100,143	
203 - Recycled Water Construction	600,128			
302 - Recycled Water Replacement		12,329,974	2,539,440	
Recycled Water Assigned Funds		10,000,000		
Total Recycled Water	600,128	24,964,316	3,639,583	11,924,861
130 - Sanitation Operations		5,972,209	3,291,214	
230 - Sanitation Construction	4,912,947			
330 - Sanitation Replacement		4,489,058	12,573,074	
Sanitation Assigned Funds		10,000,000		
Total Sanitation	4,912,947	20,461,266	15,864,288	(490,074)
701 - Vested Sick Leave Reserve	1,375,396			
720 - Insurance Reserve		8,697,321	8,520,505	176,816
JPA	10,838,848			
701 - Internal Services Fund	(2,314,112)			
<i>Subtotal</i>	<i>19,106,091</i>	<i>99,721,897</i>		
TOTAL	118,827,988			

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

Assigned Fund - Revenue restricted to a particular purpose.



DATE: December 6, 2022
TO: Board of Directors
FROM: Finance and Administration

SUBJECT: CIS Software: Annual Support and Maintenance Agreement

SUMMARY:

The District has used the Advanced Utility Systems Customer Information System (CIS) since 2002. CIS functions include customer account information, rates, bill processing, collections, service orders and payments. The maintenance contract includes software updates and patches, together with on-going technical support. For an additional cost, Advanced Utility Systems will also perform as-needed programming to meet the District's billing requirements. The emergency drought response resulted in the need for specialized programming last year and further may be needed in the coming year as well. Staff recommends renewing the annual support and maintenance agreement, in the amount of \$87,902.26, plus an additional \$37,097.74 for miscellaneous programming costs, for a total not-to-exceed amount to \$125,000.

RECOMMENDATION(S):

Authorize the General Manager to execute an annual support and maintenance agreement with Advanced Utility Systems, in the amount of \$125,000, for the Customer Information System software.

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

The total cost of this action is \$125,000. Sufficient funds are available in the adopted Fiscal Year 2022-23 Budget.

DISCUSSION:

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

Last year, the drought emergency brought on additional requirements for customer billing, requiring programming for the District that was not covered through the scope of the support agreement. The programming work last year included the addition of an estimated water budget placed on the bill to help customers plan their water usage for the next billing cycle. For the coming year, staff proposes to include \$37,097.74 that will help the District to quickly act on any additional programming needs.

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Andrew Spear, Principal Technology Analyst



DATE: December 6, 2022
TO: Board of Directors
FROM: Finance and Administration

SUBJECT: Annual Supply and Delivery of Unleaded and Diesel Fuel: Change Order

SUMMARY:

The District's fleet vehicle fuel consumption and fuel cost per gallon, which is indexed to market, have almost exceeded the amounts estimated for the current annual purchase contract with Merrimac Energy Group (Merrimac). The current annual purchase contract, in the amount of \$150,000, is for the one-year period of April 16, 2022 through April 15, 2023. Higher than expected fuel costs per gallon are estimated to require an increase of \$90,000 to the current not-to-exceed amount for the annual purchase contract with Merrimac. Staff recommends authorization to increase the current annual purchase contract by \$90,000, from \$150,000 to \$240,000.

RECOMMENDATION(S):

Authorize the General Manager to approve a change order with Merrimac Energy Group, in the amount of \$90,000, for the supply and delivery of unleaded and diesel fuel.

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

The total cost of this action is \$90,000. Sufficient funds are available for this purpose in the adopted Fiscal Year 2022-23 Budget.

DISCUSSION:

In February 2018, the District released a request for bids for the annual supply and delivery of unleaded and diesel petroleum products. A one-year purchase contract was awarded to Merrimac with four one-year renewals. The fourth and final renewal period is set to expire in

April 2023. In accordance with the District's Purchasing Policy, a competitive bid process will be conducted prior to the end of the current purchase contract.

The contract with Merrimac includes specified markdowns from the Oil Price Information Services (OPIS) average rack price. A markdown of \$0.079 per gallon was provided for unleaded fuel and \$0.01 per gallon for clear diesel fuel. The District's discounted price per gallon is based on the daily OPIS as of the shipment date for purchases. The pricing structure has remained firm, while the base OPIS fuel costs have increased dramatically. Additional funds are needed for fuel drops during the last five months of the contract term. Based on past use, it is estimated that two additional unleaded fuel drops will be required prior to the end of the contract term. During the previous one-year renewal period, six drops were provided. For this term, four drops have been made with two more expected prior to April 15, 2023.

The recommended increase to the purchase contract recognizes the volatility in petroleum pricing and variations in necessary fuel purchases. The recommended increase to the not-to-exceed amount does not affect the negotiated discount prescribed in the current purchasing contract.

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Gretchen Bullock, Purchasing Supervisor



DATE: December 6, 2022
TO: Board of Directors
FROM: General Manager

SUBJECT: Salary Resolution and Management Handbook Update: Approval

SUMMARY:

Annually, the Board adopts a resolution establishing salary ranges for all District positions based on approved Memorandums of Understanding (MOUs). On December 7, 2021, the Board approved a three-year MOU with the Management Unit. Subsequently, on December 21, 2021, the Board approved a three-year MOU with the Supervisor, Professional and Confidential Unit, and on February 15, 2022, the Board approved a three-year MOU with the Service Employees International Union (SEIU). The terms of the MOUs included salary increases of 4.0%, effective on January 1, 2023.

In addition, the General Manager recommends that the Board approve the same salary adjustment (4% increase) for the District's unrepresented employees, effective January 1, 2023. No change is proposed for the General Manager. Also, the General Manager recommends minor updates to the Management Handbook, which outlines the benefits provided to unrepresented employees. Attached are proposed Resolution No. 2614, reflecting the salaries of District employees as of January 1, 2023, and a redlined version of the Management Handbook.

RECOMMENDATION(S):

Pass, approve and adopt proposed Resolution No. 2614, establishing salaries for employees; and approve the updated Management Handbook.

RESOLUTION NO. 2614

A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT ESTABLISHING SALARIES FOR EMPLOYEES

(Reference is hereby made to Resolution No. 2614 on file in the District's Resolution Book and by this reference the same is incorporated herein.)

FISCAL IMPACT:

Yes

ITEM BUDGETED:

Yes

FINANCIAL IMPACT:

Sufficient funds are available in the adopted Fiscal Year 2022-23 Budget and will be recommended in future year budgets.

DISCUSSION:

Salary Resolution:

The District's employees are represented by four bargaining units: (1) the General Unit; (2) the Office Unit; (3) the Supervisor, Professional and Confidential Unit; and (4) the Management Unit. Department Directors and the Human Resources Manager are unrepresented. The terms and conditions of employment for unrepresented employees are governed by the Management Handbook.

Annually, the Board adopts a resolution to document the approved salaries for District employees. Attached is proposed Resolution No. 2614 that reflects salaries previously approved by the Board for the District's represented employees adjusted pursuant to the terms of the existing MOUs (4% increase) and incorporates the same adjustment for the District's four unrepresented employees.

Management Handbook:

Unrepresented employees currently receive benefits outlined in the Management Handbook that are generally similar to those provided to represented employees. Revisions to the Management Handbook are proposed as it relates to bereavement leave, deferred compensation, medical insurance coverage, the physical fitness program, and sick leave to mirror changes previously approved for the Management and Supervisor, Professional and Confidential Units. The proposed changes conform to current law and reflect the actual implementation of the Post-Employment Health Plan (PEHP). Attached for reference is a redlined version of the Management Handbook.

GOALS:

Assure a Quality, Continually Improving Workforce

Prepared by: Donald Patterson, Director of Finance and Administration

ATTACHMENTS:

[Proposed Resolution No. 2614](#)

[Updated Management Handbook - Redlined Version](#)

RESOLUTION NO. 2614

A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT ESTABLISHING SALARIES FOR EMPLOYEES

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

Section 1. Purpose and Scope

This resolution establishes salary levels for employees.

Section 2. General and Office Unit Classifications: Effective January 1, 2023

(a) Effective January 1, 2023, classifications in the General Unit and Office Unit shall be paid between the following starting and ending salaries.

General Unit

Classification	Range	Time Base	Starting Salary	Ending Salary
Backflow Inspector	59	Hourly	\$36,318.4	\$50,075.7
		Monthly	\$6,295.19	\$8,679.79
		Annual	\$75,542.22	\$104,157.56
Collection Systems Mechanic I	43	Hourly	\$30,978.8	\$42,706.1
		Monthly	\$5,369.65	\$7,402.39
		Annual	\$64,435.80	\$88,828.74
Collection Systems Mechanic II	58	Hourly	\$35,965.4	\$49,590.3
		Monthly	\$6,234.00	\$8,595.65
		Annual	\$74,807.98	\$103,147.72
Compliance Inspector	59	Hourly	\$36,318.4	\$50,075.7
		Monthly	\$6,295.19	\$8,679.79
		Annual	\$75,542.22	\$104,157.56
Cross Connection Inspector	64	Hourly	\$38,171.8	\$52,635.2
		Monthly	\$6,616.45	\$9,123.43
		Annual	\$79,397.24	\$109,481.32
Electrical/Instrumentation Technician I	51	Hourly	\$33,538.2	\$46,247.4
		Monthly	\$5,813.29	\$8,016.22
		Annual	\$69,759.56	\$96,194.54
Electrical/Instrumentation Technician II	66	Hourly	\$38,944.0	\$53,694.3
		Monthly	\$6,750.29	\$9,307.01
		Annual	\$81,003.52	\$111,684.04
Electrician	56	Hourly	\$35,226.2	\$48,575.3
		Monthly	\$6,105.87	\$8,419.72
		Annual	\$73,270.60	\$101,036.52
Facilities Inspector	68	Hourly	\$39,727.4	\$54,775.4
		Monthly	\$6,886.08	\$9,494.40
		Annual	\$82,632.94	\$113,932.78
Facilities Maintenance Worker	40	Hourly	\$30,063.1	\$41,448.5
		Monthly	\$5,210.93	\$7,184.41
		Annual	\$62,531.30	\$86,212.88

Field Customer Service Rep. I	22	Hourly	\$25.1316	\$34.6525
		Monthly	\$4,356.15	\$6,006.44
		Annual	\$52,273.78	\$72,077.20
Field Customer Service Rep. II	32	Hourly	\$27.7683	\$38.2822
		Monthly	\$4,813.18	\$6,635.57
		Annual	\$57,757.96	\$79,627.08
Fleet Technician	50	Hourly	\$33.2073	\$45.7952
		Monthly	\$5,755.93	\$7,937.83
		Annual	\$69,071.08	\$95,254.12
Laboratory Assistant	43	Hourly	\$30.9788	\$42.7061
		Monthly	\$5,369.65	\$7,402.39
		Annual	\$64,435.80	\$88,828.74
Laboratory Technician I	53	Hourly	\$34.2112	\$47.1742
		Monthly	\$5,929.95	\$8,176.86
		Annual	\$71,159.40	\$98,122.44
Laboratory Technician II	68	Hourly	\$39.7274	\$54.7754
		Monthly	\$6,886.08	\$9,494.40
		Annual	\$82,632.94	\$113,932.78
Maintenance Mechanic I	43	Hourly	\$30.9788	\$42.7061
		Monthly	\$5,369.65	\$7,402.39
		Annual	\$64,435.80	\$88,828.74
Maintenance Mechanic II	58	Hourly	\$35.9654	\$49.5903
		Monthly	\$6,234.00	\$8,595.65
		Annual	\$74,807.98	\$103,147.72
Resource Conservation Specialist I	32	Hourly	\$27.7683	\$38.2822
		Monthly	\$4,813.18	\$6,635.57
		Annual	\$57,757.96	\$79,627.08
Resource Conservation Specialist II	46	Hourly	\$31.9165	\$44.0079
		Monthly	\$5,532.19	\$7,628.04
		Annual	\$66,386.32	\$91,536.38
Sr. Field Customer Service Representative	54	Hourly	\$34.5533	\$47.6486
		Monthly	\$5,989.24	\$8,259.09
		Annual	\$71,870.76	\$99,109.14
Sr. Electrical/Instrumentation Technician	74	Hourly	\$42.1656	\$58.1514
		Monthly	\$7,308.70	\$10,079.57
		Annual	\$87,704.50	\$120,954.86
Sr. Maintenance Mechanic	66	Hourly	\$38.9440	\$53.6943
		Monthly	\$6,750.29	\$9,307.01
		Annual	\$81,003.52	\$111,684.04
Sr. Water Construction Specialist	63	Hourly	\$37.7967	\$52.1167
		Monthly	\$6,551.43	\$9,033.56
		Annual	\$78,617.24	\$108,402.84
Sr. Water Distribution Operator	70	Hourly	\$40.5217	\$55.8677
		Monthly	\$7,023.76	\$9,683.73
		Annual	\$84,285.24	\$116,204.92
Sr. Water Reclamation Plant Operator	70	Hourly	\$40.5217	\$55.8677
		Monthly	\$7,023.76	\$9,683.73
		Annual	\$84,285.24	\$116,204.92
Sr. Water Treatment Plant Operator	74	Hourly	\$42.1656	\$58.1514
		Monthly	\$7,308.70	\$10,079.57
		Annual	\$87,704.50	\$120,954.86
Water Distribution Operator I	32	Hourly	\$27.7683	\$38.2822
		Monthly	\$4,813.18	\$6,635.57
		Annual	\$57,757.96	\$79,627.08

Water Distribution Operator II	42	Hourly	\$30.6698	\$42.2869
		Monthly	\$5,316.11	\$7,329.73
		Annual	\$63,793.08	\$87,956.70
Water Distribution Operator III	64	Hourly	\$38.1718	\$52.6352
		Monthly	\$6,616.45	\$9,123.43
		Annual	\$79,397.24	\$109,481.32
Water Reclamation Plant Operator I	32	Hourly	\$27.7683	\$38.2822
		Monthly	\$4,813.18	\$6,635.57
		Annual	\$57,757.96	\$79,627.08
Water Reclamation Plant Operator II	42	Hourly	\$30.6698	\$42.2869
		Monthly	\$5,316.11	\$7,329.73
		Annual	\$63,793.08	\$87,956.70
Water Reclamation Plant Operator III	62	Hourly	\$37.4216	\$51.5981
		Monthly	\$6,486.42	\$8,943.67
		Annual	\$77,836.98	\$107,324.10
Water Reclamation Plant Operator in Training	22	Hourly	\$25.1316	\$34.6525
		Monthly	\$4,356.15	\$6,006.44
		Annual	\$52,273.78	\$72,077.20
Water Treatment Plant Operator I	32	Hourly	\$27.7683	\$38.2822
		Monthly	\$4,813.18	\$6,635.57
		Annual	\$57,757.96	\$79,627.08
Water Treatment Plant Operator II	42	Hourly	\$30.6698	\$42.2869
		Monthly	\$5,316.11	\$7,329.73
		Annual	\$63,793.08	\$87,956.70
Water Treatment Plant Operator III	64	Hourly	\$38.1718	\$52.6352
		Monthly	\$6,616.45	\$9,123.43
		Annual	\$79,397.24	\$109,481.32

Office Unit

Classification	Range	Time Base	Starting Salary	Ending Salary
Accounting Technician	40	Hourly	\$30.0631	\$41.4485
		Monthly	\$5,210.93	\$7,184.41
		Annual	\$62,531.30	\$86,212.88
Accounting Technician (Payroll)	61	Hourly	\$37.0466	\$51.0906
		Monthly	\$6,421.41	\$8,855.70
		Annual	\$77,056.98	\$106,268.50
Administrative Assistant	42	Hourly	\$30.6698	\$42.2869
		Monthly	\$5,316.11	\$7,329.73
		Annual	\$63,793.08	\$87,956.70
Administrative Specialist - Risk Management	61	Hourly	\$37.0466	\$51.0906
		Monthly	\$6,421.41	\$8,855.70
		Annual	\$77,056.98	\$106,268.50
Customer Service Representative	33	Hourly	\$28.0441	\$38.6682
		Monthly	\$4,860.98	\$6,702.49
		Annual	\$58,331.78	\$80,429.96
GIS Coordinator	80	Hourly	\$44.7582	\$61.7148
		Monthly	\$7,758.09	\$10,697.23
		Annual	\$93,097.16	\$128,366.68
Network and Security Technician	52	Hourly	\$33.8803	\$46.7109
		Monthly	\$5,872.58	\$8,096.56
		Annual	\$70,470.92	\$97,158.62

Planning & New Development Technician	59	Hourly	\$36.3184	\$50.0757
		Monthly	\$6,295.19	\$8,679.79
		Annual	\$75,542.22	\$104,157.56
Purchasing/Warehouse Specialist	46	Hourly	\$31.9165	\$44.0079
		Monthly	\$5,532.19	\$7,628.04
		Annual	\$66,386.32	\$91,536.38
Senior Accounting Technician	61	Hourly	\$37.0466	\$51.0906
		Monthly	\$6,421.41	\$8,855.70
		Annual	\$77,056.98	\$106,268.50
Systems Coordinator	80	Hourly	\$44.7582	\$61.7148
		Monthly	\$7,758.09	\$10,697.23
		Annual	\$93,097.16	\$128,366.68
Technical Services Support Specialist	53	Hourly	\$34.2112	\$47.1742
		Monthly	\$5,929.95	\$8,176.86
		Annual	\$71,159.40	\$98,122.44
Technology Support Specialist	52	Hourly	\$33.8803	\$46.7109
		Monthly	\$5,872.58	\$8,096.56
		Annual	\$70,470.92	\$97,158.62

(b) Whenever possible, personnel will be hired at the above listed starting salary. With the approval of the General Manager, advanced step placement is possible to recruit an exceptionally well qualified candidate or to complete a difficult recruitment. Employees will be subject to annual merit review for possible increases in accordance with the units' collective bargaining agreement.

Section 3. Supervisor, Professional & Confidential Unit Classifications: Effective January 1, 2023

(a) Effective January 1, 2023, classifications in the Supervisor, Professional & Confidential Unit shall be paid between the following starting and ending salaries.

Classification	Range	Time Base	Starting Salary	Ending Salary
Accountant	M66	Hourly	\$43.1991	\$56.1675
		Monthly	\$7,487.84	\$9,735.70
		Annual	\$89,854.18	\$116,828.40
Accounting Supervisor	M98	Hourly	\$59.1635	\$76.9234
		Monthly	\$10,255.01	\$13,333.39
		Annual	\$123,060.08	\$160,000.62
Administrative Services Coordinator	M87	Hourly	\$53.2688	\$69.2440
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52
Assistant Engineer	M79	Hourly	\$49.1804	\$63.9334
		Monthly	\$8,524.59	\$11,081.79
		Annual	\$102,295.18	\$132,981.42
Associate Engineer	M92	Hourly	\$55.9620	\$72.7700
		Monthly	\$9,700.08	\$12,613.47
		Annual	\$116,400.96	\$151,361.60
Chief Water Reclamation Plant Operator	M88	Hourly	\$53.7880	\$69.9363
		Monthly	\$9,323.25	\$12,122.28
		Annual	\$111,879.04	\$145,467.40

Compost Operations Supervisor	M87	Hourly	\$53.2688	\$69.2440
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52
Construction Supervisor	M87	Hourly	\$53.2688	\$69.2440
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52
Customer Service Office Supervisor	M85	Hourly	\$52.2088	\$67.8704
		Monthly	\$9,049.53	\$11,764.20
		Annual	\$108,594.20	\$141,170.38
Customer Service Operations Supervisor	M87	Hourly	\$53.2688	\$69.2440
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52
Electrical/Instrumentation Supervisor	M87	Hourly	\$53.2688	\$69.2440
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52
Engineering Program Manager	M114	Hourly	\$69.5685	\$90.4434
		Monthly	\$12,058.54	\$15,676.85
		Annual	\$144,702.48	\$188,122.22
Facilities Maintenance Supervisor	M87	Hourly	\$53.2688	\$69.2440
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52
Financial Analyst I	M63	Hourly	\$41.9444	\$54.5235
		Monthly	\$7,270.37	\$9,450.73
		Annual	\$87,244.30	\$113,408.88
Financial Analyst II	M77	Hourly	\$48.1961	\$62.6787
		Monthly	\$8,353.99	\$10,864.31
		Annual	\$100,247.94	\$130,371.80
Human Resources Analyst I	M63	Hourly	\$41.9444	\$54.5235
		Monthly	\$7,270.37	\$9,450.73
		Annual	\$87,244.30	\$113,408.88
Human Resources Analyst II	M77	Hourly	\$48.1961	\$62.6787
		Monthly	\$8,353.99	\$10,864.31
		Annual	\$100,247.94	\$130,371.80
Human Resources Coordinator	M50	Hourly	\$36.4916	\$47.4354
		Monthly	\$6,325.21	\$8,222.14
		Annual	\$75,902.58	\$98,665.58
Legislative Program Manager	M108	Hourly	\$65.6207	\$85.3274
		Monthly	\$11,374.25	\$14,790.09
		Annual	\$136,491.16	\$177,480.94
Management Analyst I	M63	Hourly	\$41.9444	\$54.5235
		Monthly	\$7,270.37	\$9,450.73
		Annual	\$87,244.30	\$113,408.88
Management Analyst II	M77	Hourly	\$48.1961	\$62.6787
		Monthly	\$8,353.99	\$10,864.31
		Annual	\$100,247.94	\$130,371.80
Network & Security Engineer	M98	Hourly	\$59.1635	\$76.9234
		Monthly	\$10,255.01	\$13,333.39
		Annual	\$123,060.08	\$160,000.62
Principal Technology Analyst	M98	Hourly	\$59.1635	\$76.9234
		Monthly	\$10,255.01	\$13,333.39
		Annual	\$123,060.08	\$160,000.62
Public Affairs Associate I	M63	Hourly	\$41.9444	\$54.5235
		Monthly	\$7,270.37	\$9,450.73
		Annual	\$87,244.30	\$113,408.88
Public Affairs Associate II	M77	Hourly	\$48.1961	\$62.6787
		Monthly	\$8,353.99	\$10,864.31
		Annual	\$100,247.94	\$130,371.80

Purchasing Supervisor	M85	Hourly	\$52,208.8	\$67,870.4
		Monthly	\$9,049.53	\$11,764.20
		Annual	\$108,594.20	\$141,170.38
Resource Conservation Supervisor	M87	Hourly	\$53,268.8	\$69,244.0
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52
Senior Engineer	M108	Hourly	\$65,620.7	\$85,327.4
		Monthly	\$11,374.25	\$14,790.09
		Annual	\$136,491.16	\$177,480.94
SCADA Analyst	M85	Hourly	\$52,208.8	\$67,870.4
		Monthly	\$9,049.53	\$11,764.20
		Annual	\$108,594.20	\$141,170.38
Technical Services Support Supervisor	M87	Hourly	\$53,268.8	\$69,244.0
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52
Water Quality Supervisor	M88	Hourly	\$53,788.0	\$69,936.3
		Monthly	\$9,323.25	\$12,122.28
		Annual	\$111,879.04	\$145,467.40
Water Systems Supervisor	M87	Hourly	\$53,268.8	\$69,244.0
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52
Water Treatment Supervisor	M87	Hourly	\$53,268.8	\$69,244.0
		Monthly	\$9,233.26	\$12,002.30
		Annual	\$110,799.00	\$144,027.52

(b) Starting and ending figures establish pay limits with no fixed intermediate steps. Movement of an employee between the figures shall be based on performance and in accordance with the unit's collective bargaining agreement.

Section 4. Management Unit Classifications: Effective January 1, 2023

(a) Effective January 1, 2023, classifications in the Management Unit shall be paid between the following starting and ending salaries.

Classification	Range	Time Base	Starting Salary	Ending Salary
Customer Service Manager	E114	Hourly	\$65,620.3	\$91,881.9
		Monthly	\$11,374.18	\$15,926.20
		Annual	\$136,490.10	\$191,114.39
Executive Assistant/Clerk of the Board	E96	Hourly	\$54,863.8	\$76,804.4
		Monthly	\$9,509.71	\$13,312.77
		Annual	\$114,116.56	\$159,753.18
Facilities Manager	E114	Hourly	\$65,620.3	\$91,881.9
		Monthly	\$11,374.18	\$15,926.20
		Annual	\$136,490.10	\$191,114.39
Facilities Manager/Engineer	E122	Hourly	\$71,070.3	\$99,485.6
		Monthly	\$12,318.84	\$17,244.17
		Annual	\$147,826.03	\$206,929.99
Finance Manager	E114	Hourly	\$65,620.3	\$91,881.9
		Monthly	\$11,374.18	\$15,926.20
		Annual	\$136,490.10	\$191,114.39

Finance Manager/CPA	E122	Hourly	\$71.0703	\$99.4856
		Monthly	\$12,318.84	\$17,244.17
		Annual	\$147,826.03	\$206,929.99
Information Systems Manager	E122	Hourly	\$71.0703	\$99.4856
		Monthly	\$12,318.84	\$17,244.17
		Annual	\$147,826.03	\$206,929.99
Principal Engineer	E122	Hourly	\$71.0703	\$99.4856
		Monthly	\$12,318.84	\$17,244.17
		Annual	\$147,826.03	\$206,929.99
Public Affairs & Communications Manager	E114	Hourly	\$65.6203	\$91.8819
		Monthly	\$11,374.18	\$15,926.20
		Annual	\$136,490.10	\$191,114.39
Resource Conservation Manager	E114	Hourly	\$65.6203	\$91.8819
		Monthly	\$11,374.18	\$15,926.20
		Annual	\$136,490.10	\$191,114.39
Water Reclamation Manager	E114	Hourly	\$65.6203	\$91.8819
		Monthly	\$11,374.18	\$15,926.20
		Annual	\$136,490.10	\$191,114.39
Water Reclamation Manager/Engineer	E122	Hourly	\$71.0703	\$99.4856
		Monthly	\$12,318.84	\$17,244.17
		Annual	\$147,826.03	\$206,929.99
Water Systems Manager	E114	Hourly	\$65.6203	\$91.8819
		Monthly	\$11,374.18	\$15,926.20
		Annual	\$136,490.10	\$191,114.39
Water Systems Manager/Engineer	E122	Hourly	\$71.0703	\$99.4856
		Monthly	\$12,318.84	\$17,244.17
		Annual	\$147,826.03	\$206,929.99

(b) Starting and ending figures establish pay limits with no fixed intermediate steps. Movement of an employee between the figures shall be based on performance and in accordance with the unit's collective bargaining agreement.

Section 5. Unrepresented Classifications: Effective January 1, 2023

(a) Effective January 1, 2023, classifications that are unrepresented shall be paid between the following starting and ending salaries.

Classification	Range	Time Base	Starting Salary	Ending Salary
Director of Facilities & Operations	E142	Hourly	\$88.1373	\$134.4840
		Monthly	\$15,277.11	\$23,310.56
		Annual	\$183,325.38	\$279,726.68
Director of Finance & Administration	E142	Hourly	\$88.1373	\$134.4840
		Monthly	\$15,277.11	\$23,310.56
		Annual	\$183,325.38	\$279,726.68
Director of Engineering & External Affairs	E142	Hourly	\$88.1373	\$134.4840
		Monthly	\$15,277.11	\$23,310.56
		Annual	\$183,325.38	\$279,726.68
Human Resources Manager	E122	Hourly	\$71.0703	\$99.4856
		Monthly	\$12,318.84	\$17,244.17
		Annual	\$147,826.03	\$206,929.99

- (b) Starting and ending figures establish pay limits with no fixed intermediate steps. Movement of an employee between the figures shall be based on performance and with the approval of the General Manager.

Section 6. Employment Contract Positions

- (a) The General Manager position will be paid in accordance with a signed and approved employment contract to be amended by the Board as deemed necessary.

Classification	Hourly Rate	Annual Salary
General Manager	\$162.0869	\$337,140.77

Section 7. Temporary Positions

- (a) Temporary positions are not eligible for benefits other than salary; and temporary part-time positions shall be paid in accordance with the type of work performed.
- (b) Student Workers shall be paid in accordance with the current California Minimum Wage.
- (c) Interns:
 - (1) Candidates for Bachelor degree programs shall be paid \$16.50 per hour.
 - (2) Candidates for Master degree programs shall be paid \$18.50 per hour.
 - (3) Candidates for Doctoral degree programs shall be paid \$20.50 per hour.

PASSED, APPROVED AND ADOPTED this 6th day of December 2022.

Board President

ATTEST:

APPROVED AS TO FORM:

Board Secretary

District Counsel

(SEAL)



MANAGEMENT HANDBOOK OF BENEFITS
As required by Section 2-4.103 of the LVMWD Administrative Code

For

**Department Directors
& Human Resources Manager**

**Effective
January 1,
20222023**

TABLE OF CONTENTS

WHAT POSITIONS ARE COVERED BY THE MANAGEMENT HANDBOOK?	5
BEREAVEMENT LEAVE.....	6
CELLULAR TELEPHONE.....	7
DEFERRED COMPENSATION PLAN	8
EDUCATIONAL ASSISTANCE PROGRAM.....	9
FAMILY AND MEDICAL LEAVE	10
HOLIDAYS.....	11
INSURANCE.....	12
JURY DUTY.....	14
LEAVE OF ABSENCE.....	15
MANAGEMENT LEAVE	16
PARENTAL LEAVE	17
PHYSICAL FITNESS PROGRAM	18
PREGNANCY LEAVE	19
PROFESSIONAL ORGANIZATIONS REIMBURSEMENT	20
RETIREMENT – Public Employees Retirement System.....	21
RETIREMENT – Social Security/Medicare.....	22
SALARY ADMINISTRATION.....	23
SENIORITY BONUS	25
SICK LEAVE.....	26
TELEWORKING	28
VACATION SCHEDULE	29

LVMWD LEADERSHIP MODEL

Leadership Principle	Supporting Behavior
Being Fair	<i>I will</i> 1. Assign duties fairly 2. Promote fairness in the application of District policies and procedures 3. Willingly explain to others the basis for my decisions 4. Show consistency in my actions 5. Treat others as I would like to be treated
Demonstrating Commitment	<i>I will</i> 1. Support decisions made by my Department, the District or the Board 2. Support the efforts of other Departments 3. Support and follow through on my commitments and decisions to my Employees 4. Make timely decisions
Being Responsible and Accountable	<i>I will</i> 1. Lead by example 2. Accept total responsibility for my own actions 3. Acknowledge my own mistakes and not blame others 4. Provide input on topics of concern <i>before</i> decisions are made 5. Inform others as soon as I know when I cannot keep a commitment or promise. 6. Regularly give my employees complete and accurate information on their performance along with clear and concise expectation of future performance. 7. Continue my personal growth in management, my professional field, as well as water/wastewater management through education, certification and participation in professional associations
Having Integrity	<i>I will</i> 1. Keep my word and commitments 2. Say what I mean and mean what I say; have the courage to be forthright and straightforward 3. Set and enforce high standards for services and products we receive from others or distribute from my work group 4. Set/develop high standards for hiring/promoting people 5. Support and follow the intent of District policies and procedures 6. Conduct myself at the highest level of ethical standards
Being an Effective Communicator	<i>I will</i> 1. Speak clearly and concisely; make my message and intent easy to understand 2. Regularly and frequently inform those who should know of my work progress and intentions 3. Regularly and frequently give each member of my staff pertinent feedback on how they are performing with suggestions for improvement when appropriate 4. Be an active listener, demonstrating understanding without judging or criticizing the other person 5. Be an active participant in meetings; when I have nothing to add I will invite quiet members to contribute

Leadership Principle	Supporting Behavior
Being Innovative and Encouraging Innovation	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Ask myself and employees “What is the right thing to be doing” before starting any new assignment 2. Not whine about what is wrong; I will look for ways to be part of the solution 3. Encourage new ideas and methods from others 4. Not criticize new ideas; I will help others think through their ideas by asking for the “pros’ and “cons” of new ideas 5. Spend at least 5% of my work time staying up-to-date on industry trends by reading, attending conferences, visiting other agencies, talking with others in the industry, etc.
Being a Mentor	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Review the developmental needs of each employee at least annually and work with each employee to create a development plan that is appropriate for him or her 2. Make sure employees get the training opportunities they need and I will meet with each of them before and after training to make sure they use the training 3. Work with other groups and Departments to make sure employees receive needed cross-training 4. When an employee makes a mistake ask what he or she learned and how can it be prevented from happening again 5. Be available to other employees outside my own work area to be a good active listener or to share my experiences, strategies and successes
Developing and Supporting Effective Teams	<p><i>I will</i></p> <ol style="list-style-type: none"> 1. Hold a team meeting at least once every two weeks; stay within time limits (e.g. 30 minutes) 2. Share what I know from other District sources 3. Invite each person in the team to participate by sharing what they are doing or by asking questions 4. Recognize those who make contributions, especially those who have new or different ideas 5. Not tolerate disparaging comments by team members toward each other or other staff 6. Ask the team at each meeting if there is anything we can be doing better

WHAT POSITIONS ARE COVERED BY THE MANAGEMENT HANDBOOK?

Positions covered by benefits contained in this Management Handbook are:

	Supervisory Responsibility	Exempt Under FLSA
Department Director		
Director of Engineering & External Affairs	Yes	Yes
Director of Facilities & Operations	Yes	Yes
Director of Finance & Administration	Yes	Yes
Other		
Human Resources Manager	Yes	Yes

BEREAVEMENT LEAVE

A Department Director or unrepresented management employee may be provided up to [three \(3\)](#) days paid leave ~~to attend the funeral of a member~~ [for bereavement as a result of the death of a member](#) of the employee's immediate family. An employee that must travel more than 500 miles one way to attend services of the employee's immediate family member may be provided up to 40 hours paid leave. "Immediate family" is designated as the spouse/domestic partner, child [\(including step and foster\)](#), parent [\(including step and foster\)](#), sibling [\(including step and foster\)](#) or grandparent [\(including step and foster\)](#) of the employee or the employee's spouse/domestic partner. If additional time off is required, the employee may request sick leave as provided in the Sick Leave benefit provisions.

CELLULAR TELEPHONE

In lieu of a District-provided cellular telephone, Department Directors will receive a stipend of \$60 per month, payable monthly through the District's payroll system. Cellular telephones must be capable of voice, text, and data communications, including the sending and receiving of District electronic mail.

DEFERRED COMPENSATION PLAN

Unrepresented management employees may elect to participate in the District's Deferred Compensation Plan. The purpose of the Plan is to defer a portion of the employee's compensation for his/her use at retirement. Social Security taxes are paid at the time wages are earned while Federal and State income taxes are deferred until the employee withdraws the funds.

Participation in deferred compensation commences the month following sign-up for new employees.

Department Directors are eligible to have ~~\$145.83~~ or 3% of their base salary matched per 24 pay periods on a \$1 to \$1 basis, ~~whichever is greater~~. The Human Resources Manager is eligible to have ~~\$125.00~~ or 3% of their salary matched per pay period on a \$1 to \$1 basis, ~~whichever is greater~~.

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

All participation is optional to employees and is in accordance with plan rules and IRS regulations applicable to IRC Sections [401\(a\)](#) and [457\(b\)](#) deferred compensation plans. All employees considering participation in any deferred compensation plan are encouraged to consult with a tax accountant and/or attorney as the district neither promotes nor recommends employee participation.

~~Effective January 1, 2016, or as soon as practical thereafter, the District will provide an IRS-Section 401(a) plan.~~ The District match specified above will be deposited into the 401(a) plan.

Additional details are available in the brochures in the Human Resources Office.

EDUCATIONAL ASSISTANCE PROGRAM

The General Manager may authorize attendance of employees at classes at District expense where the direct benefit to the District warrants. A refund of expenditures, to a maximum of \$685.00 per class, for registration and course supplies will be made to the employee upon presentation of proof of completion with a passing grade.

FAMILY AND MEDICAL LEAVE

Employees are granted rights for Family Medical Leave as provided under state and federal laws and pursuant to the Family Medical Leave Policy of the District.

HOLIDAYS

The district shall observe the holidays listed below and upon which the district is normally closed:

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

If any of the holidays set forth above falls on the first day of a weekend, the holiday will be observed on the previous work day.

If any of the holidays set forth above falls on the last day of a weekend, the holiday will be observed on the following work day.

If any of the holidays set forth above falls on an employee's alternate Friday off, the employee will receive a floating holiday. Any floating holiday must be used by the end of the fiscal year.

INSURANCE

LIFE INSURANCE

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

DENTAL INSURANCE

The District provides dental insurance for regular, full-time employees, their spouses, domestic partner and unmarried dependent children less than 25 years who are under 26 years or who have a physical or mental disability regardless of age. ~~Coverage commences~~ Employees are eligible for dental coverage on the first of the month following the ~~month of employment with the District and upon submission of application for membership~~ date of hire. Coverage for the employee's dependents becomes effective at the same time as the employee's personal coverage. Subscribing members may add new dependents within thirty-one (31) days of marriage or domestic partnership, in the case of a new spouse or registered domestic partner, or the date of birth or adoption, in the case of a child.

DISABILITY INSURANCE

The District shall provide short and long-term disability insurance for each employee. The District retains the right to select a plan(s) different from the current plan. Coverage commences after the employee has completed one month of continuous employment with the District and upon submission of an application for membership.

An employee eligible for disability benefits shall use available sick leave to cover time off during the 30 calendar day elimination period. After the elimination period, the employee has the option of using the balance of his/her sick leave or vacation leave to coordinate with gross income. The monthly benefit for ~~a the long-term~~ disability in the plan will be two-thirds of the employee's monthly base up to a maximum of:

Department Directors	\$8,000 <u>10,600</u>
HR Manager	\$6,389 <u>7,300</u>

MEDICAL COVERAGE

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

Effective January 1, 2023, The the District shall pay up to \$1,860.48 per month for the employee's selected medical insurance plan ~~(which represents 98% of the Kaiser HMO family plan).~~

Effective January 1, 2024, and each January 1 thereafter, the District's contribution towards the employee's selected medical insurance plan shall be adjusted based on the average change among the District's offered plans (Anthem Blue Cross PPO, Anthem Blue Cross

Advantage PPO, Anthem Blue Cross California Care HMO, or Kaiser Permanente HMO Plans) from the prior year's monthly premium. The adjustment will not be less than 0% and will not exceed 5.0%. In the event the average change in monthly premium exceeds 5.0%, the excess shall be paid by the employee through automatic pre-tax payroll deductions as permitted by IRS Code Section 125.

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

case of a child. ~~Employees can generally only change plans during "open" enrollment which is determined by the medical plan.~~

EXTENSION OF COVERAGE

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

RETIREE MEDICAL

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

- a. Employees hired prior to March 31, 2006, who have at least five years of District service, shall have a retiree medical contribution equal to 100% of either the employee only (if the employee does not have a dependent) or the employee plus one (if the employee has a dependent) of any District plan (then being provided). If the employee has a dependent, the employee must designate the dependent at the time of retirement.
- b. Retirees and covered dependents who reach the age of 65 must enroll in Medicare Part A and B no later than one month prior to their 65th birthday. Enrollment in Part D will be required if the provider of the health plan offers premium subsidies or incentives or requires enrollment in Medicare Part D. The District will be obligated to contribute the cost of the medical premiums only for those covered as provided herein.
- c. Employees hired after March 31, 2006, and prior to January 1, 2014, and retire with at least 10 years of District service and are age 55 or older at retirement shall receive a retiree medical contribution in the amount of 75% of the PPO rate of either the employee only PPO rate (if the employee does not have a dependent) or the employee plus one PPO rate (if the employee has a dependent) off the employee retires with at least 10 years of District service and is age 55 or older at retirement.
- d. Employees hired after January 1, 2014, with at least 10 years of District service who are age 55 or older at retirement, shall receive a retiree medical benefit in the amount of 75% of the least expensive plan offered by the District at the time of retirement at the employee only level.

Employees have agreed to contribute \$230 per pay period plus 100% of cashable sick leave upon separation towards a Post-Employment Health Plan (PEHP).

VISION CARE

The district will provide a vision program through a third party vendor at no cost to the employee. The employee may elect to cover dependents by paying for such coverage their spouse, domestic partner, and unmarried dependent children who are under 26 years or who

Unrepresented Managers Management Handbook
Effective January 1, 2022

have a physical or mental disability regardless of age. Employees and eligible dependents are eligible for vision coverage on the first of the month following the date of hire, by paying for such coverage. Subscribing members may add new dependents within thirty-one (31) days of marriage or domestic partnership, in the case of a new spouse or registered domestic partner, or the date of birth or adoption, in the case of a child.

JURY DUTY

Full-time, regular employees will be paid his/her regular salary while he/she is on jury duty for up to 240 hours per fiscal year, less the amount received from the Court for such service as a juror. An attendance record from the Court for the time spent on jury duty and a copy of the check for such service must be submitted to the District's payroll section. The amount received from the Court for service as a juror will be deducted from the employee's paycheck following completion of such service.

LEAVE OF ABSENCE

A leave of absence without pay may be granted by department Directors for up to 40 hours within a fiscal year. Such leaves do not require General Manager approval.

Such leave without pay must be pre-approved before the time can actually be used. Also, such leaves may be taken even if the employee has existing comp time or vacation on the books. In no case, may a leave of absence without pay exceed 40 hours in a fiscal year without the General Manager's approval.

In addition, leave without pay may be granted by the General Manager and shall not exceed a continuous period of 30 calendar days, except for extended unpaid sick leave, military leave, pregnancy leave, parental leave, and family and medical leave.

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

MANAGEMENT LEAVE

Department Directors receive 88 hours and the Human Resources Manager receives 72 hours management leave, which is granted each fiscal year beginning July 1 and is for use within the fiscal year it is granted ending June 30.

At the end of each fiscal year the following shall occur:

All management leave must be used; or

Department Directors may sell back up to 60 hours and the Human Resources Manager may sell back up to 50 hours of unused management leave, respectively, provided they have used 80 hours of vacation and/or management leave within the fiscal year ending June 30; and

In lieu of forfeiture, the employee may donate any unused management leave to the Catastrophic Leave Bank.

PARENTAL LEAVE

An employee may be granted an unpaid leave of absence for not more than 1,040 hours to care for or to bond with their newly-born or adopted child. Such leave is to be completed within one year after the date of birth or adoption.

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

PHYSICAL FITNESS PROGRAM

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

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

PREGNANCY LEAVE

The district will provide pregnancy leave for an employee as required by State and Federal law.

Employees who are temporarily unable to perform their usual and customary work due to a pregnancy-related disability, will be granted a pregnancy leave of absence.

Pregnancy Leaves will be granted on the basis of a physician's written statement that an employee is no longer able to work due to a pregnancy-related disability.

An employee who is granted a pregnancy leave is required to utilize accrued sick leave, if available, until the commencement of disability payments. The employee may then coordinate salary and disability payments as provided in STD Insurance. The District will continue to pay group insurance premiums while the employee is on paid leave. Once the employee is in an unpaid status, insurance premiums will be the responsibility of the employee.

An employee who plans to take a pregnancy leave must provide the District reasonable notice of the date the leave will commence, the estimated duration of the leave, and the date on which it is expected the employee will be able to return to work. When an unplanned medical situation or emergency occurs that does not allow the employee to provide advance notification of the need for a pregnancy leave, the employee must cause the District to be notified of the situation within three working days. Without notification to the District, the employee will be considered to have voluntarily resigned.

Pregnancy disability leave may be granted up to a maximum of four months in duration. Employees returning to work after any pregnancy leave must have a written release from a physician verifying that they are able to return to work and safely perform their duties.

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

PROFESSIONAL ORGANIZATIONS REIMBURSEMENT

Employees may be reimbursed for personal memberships in professional organizations which benefit both the employee's field of expertise and the District by the employee's direct involvement in the organization as approved by the General Manager.

RETIREMENT – Public Employees Retirement System

The District contracts with CalPERS to provide retirement benefits to employees. Employees who are described as “classic employees” under the Public Employees’ Retirement Law, receive the 2% at 55 benefit formula. The District provides Full Formula CalPERS coverage for past and future service of its employees. Employees are eligible to retire at age 50.

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

The District pays the required employer contribution for employees’ retirement benefit as required by CalPERS.

Effective March 15, 2014, employees shall pay their seven percent (7%) member contribution. On this date, since the classic employees will be paying the entire employee/member contribution, the District will no longer report member contribution as compensation earnable to CalPERS.

If any employee terminates employment with the District before retirement, his/her contributions plus accrued interest may be refunded upon application to the Public Employees Retirement System. Contributions may be left on deposit until normal retirement age is reached if the employee has a vested interest; i.e., 5 years’ service. Employees who expect to commence employment with another PERS-covered agency are not permitted by PERS to withdraw their contributions.

Additional details are available in the PERS brochures in the Human Resources Office.

RETIREMENT – Social Security/Medicare

The District also participates in the Social Security program of the Federal government. FICA/Medicare tax will be deducted from an employee's pay as required by Federal law.

SALARY ADMINISTRATION

The District maintains a Salary Program for all Department Directors, unrepresented management employees which:

- Establishes externally competitive and internally equitable pay levels.
- Enables the District to control compensation costs in proper relation to total costs.
- Complies with applicable federal and state laws.

The major elements of the base salary program are:

- A. Organization Structure
- B. Position Definition
- C. Position Evaluation
- D. Salary Structure
- E. Performance Appraisal
- F. Salary Review
- G. Promotional Increase
- H. Performance Incentive

Through utilizing the following procedures, management can be assured that employees:

- Are being treated equitably with regard to salary matters;
- Are being paid externally and internally competitive salaries; and
- Have the opportunity to be rewarded for performance in a systematic non-discriminatory manner.

POSITION EVALUATION

Based upon the approved position definition, each position is periodically evaluated to ensure external and internal compensation equity for District.

1. Externally Competitive

External competitiveness is determined by periodically surveying the marketplace for average salaries paid. The approved position definition is used to compare the scope and responsibility of the position being surveyed. Private and published surveys of labor market competitors are used to determine the average salary paid in the market place based on markets in which the district competes for talent and the level at which we will compete.

2. Internal Equity

Internal equity is evaluated by grouping positions of similar scope and responsibility within the organization. This is accomplished through successively higher levels of management aligning positions of relatively comparable value based upon such factors as knowledge and skill required for the position, complexity and supervisory responsibility exercised.

Based upon the above factors, positions are evaluated and assigned a base salary range that provides employees an opportunity to earn a salary that is externally competitive and internally equitable.

SALARY STRUCTURE

The salary structure consists of a series of salary ranges. Each position has a dollar rate range with an established maximum pay control point. Human Resources will maintain current salary schedules.

EMPLOYEE COMMUNICATION

To achieve the objectives of the Salary Program and its potential benefits, each employee should know what the program is intended to accomplish and how it affects him/her. At a minimum, each employee should know:

- The salary range of his/her position;
- His/her place in that range;
- The rationale and evidence for any salary adjustment decision;
- The manager's view of how well the employee is accomplishing the objectives of the position and the long range outlook for position and salary advancement.

The communications supporting salary administration should be a two-way process. Each employee should be encouraged to discuss his/her work assignment or work relationship and opportunities for advancement. Depending on individual circumstances, the manager may wish to schedule a separate meeting for such a discussion.

INITIAL HIRING AND SALARY RANGE PLACEMENT

Before an applicant may be hired for any position, the position definition must be prepared and approved. In addition, the position itself must have been approved by the Board of Directors. Management will review the position and evaluate the current need to fill the position.

As a general rule the hiring salary for new employees shall be at that point in the salary range which reflects his/her experience, knowledge, skills, and abilities he/she brings to the job under consideration.

SENIORITYBONUS

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

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

SICKLEAVE

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

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

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SICK LEAVE PAYOFF

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

- 1. The employee must have earned and have current credit for one hundred and sixty (160) hours of unused sick leave, and the employee must have used 48 or fewer sick leave hours during the twelve months prior to the leave cash out. If each of these conditions is met, the employee may elect receive pay at his or her base rate up to 48 hours of unused sick leave with the second paycheck in December following the submission of an irrevocable election form in the December prior to the cash out. For example, irrevocable election forms submitted in December 2021 will be for the December 2022 cash out. The up to 48 hours of sick leave which are converted to pay shall be deducted from the employee's sick leave accrual bank. The remaining unused and unpaid sick leave shall remain in the sick leave bank.
- 2. The employee must have earned and have current credit for two hundred (200) hours of unused sick leave, and the employee must have used no sick leave during the twelve months prior to the leave cash out. If each of the conditions is met, the employee shall receive pay at his/her base rate for up to 96 hours of unused sick leave with the second paycheck in December following the submission of an irrevocable election form in the December prior to the cash out. For example, irrevocable election forms submitted in December 2019 will be for the December 2020 cash out. The up to 96 hours of sick leave which are converted to pay shall be deducted from the employee's sick leave accrual bank. The remaining unused and unpaid sick leave shall remain in the sick leave bank.

Irrevocable election forms will be provided by Human Resources.

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

~~The District shall seek to establish Employees covered by this Handbook have agreed to contribute \$240 per pay period towards a post-employment health savings plan (PEHP) account on behalf of the unrepresented employees. Once implemented, unrepresented employees agree to contribute Upon separation, cashed out sick leave must be contributed to the post-employment health savings PEHP account.~~

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UPON VOLUNTARY TERMINATION OF EMPLOYMENT

A program is provided for payment, upon voluntary resignation with notice, retirement or death, for accrued but unused sick leave earned after July 1, 1974. Vesting in the sick leave program and payment therefore will be on the following basis. The District and unrepresented employees ~~agree to identify~~ have identified and shall participate in a post-employment health ~~savings plan~~ (PEHP) account option for any amounts cashed out upon termination.

- A. After five years of full-time, regular employment with the District (the sixth year), an employee will be paid, upon voluntary termination, retirement or death, for 25% of all hours of accrued but unused sick leave at the rate of his/her then current base rate. An additional 5% of all hours of accrued but unused sick leave of his/her salary will be paid for each additional completed year of service.
- B. Upon completion of 20 years of service with the District, the employee would be paid for 100% of unused sick leave.

TELEWORKING

The District encourages, in appropriate circumstances, the creation of telework opportunities for employees. Telework has been found to benefit society by reducing energy consumption, decreasing environmental pollution and reducing traffic congestion. Additionally, telework has been found to benefit employers and employees by reducing office costs, saving commuting costs, allowing flexibility in work schedules and promoting a positive work/life balance. The General Manager may approve occasional or regular partial or full day telecommuting schedules that meet the operational needs and policies of the District.

VACATIONSCHEDULE

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

ENTITLEMENT

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

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

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

The maximum number of vacation hours that may be earned in any year is 168.

Accrual of vacation time will be by month beginning with the date of hire and computed to the date of termination, pro-rated to the nearest one-half day.

- B. The vacation leave time earned each year will be available to the employee for vacation or may be accrued, wholly or partially, in the employee's Leave Account.
- C. Normally, no more than 311 hours will be permitted to accrue in an employee's Leave Account.
- D. The maximum vacation an employee can take is 21 consecutive working days, unless special circumstances warrant approval by the General Manager for a longer period.

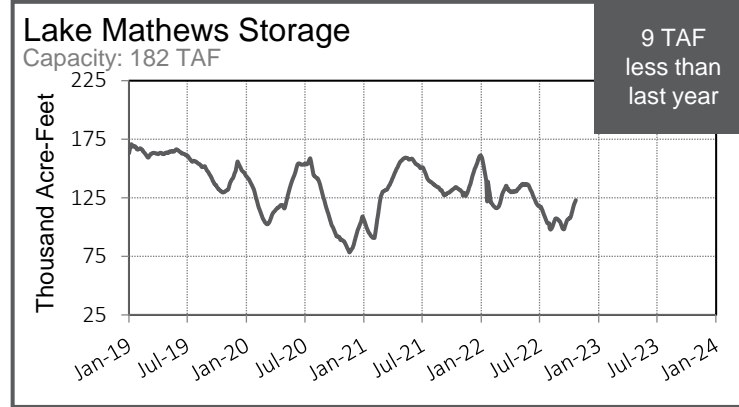
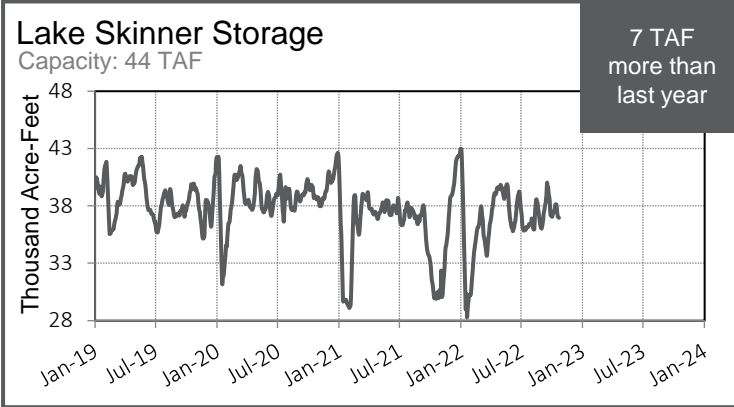
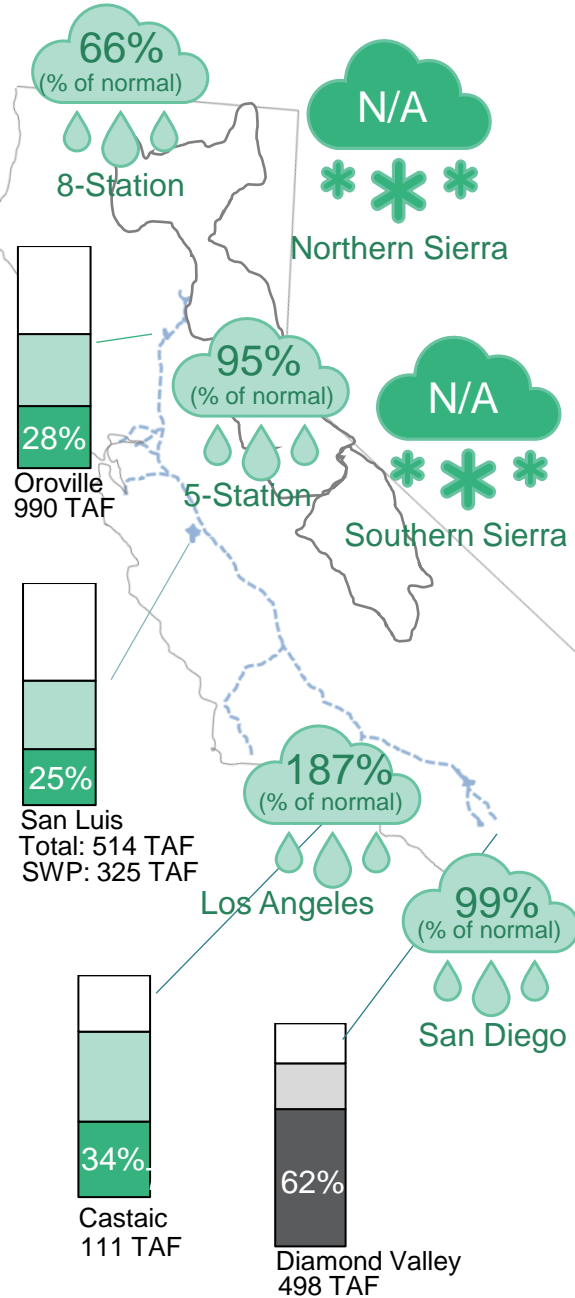
- E. Pay during vacation leave will be at the monthly rate currently paid the employee at the time the vacation is taken.
- F. When an employee is discharged or terminated, he/she will be paid for his/her accumulated vacation leave at his/her then current rate of pay.
- G. In computing the amount of vacation leave entitlement, holidays, weekends, paid vacation time and paid sick leave will be included as continuous service.
- H. Vacation generally cannot be taken in lieu of sick leave except in certain family leave qualifying events.
- I. Employees shall have the option to cash out up to 40 hours of accrued vacation leave in November of each year, provided 80 hours of vacation or management leave time has been used as time off during the preceding 12 months. Pursuant to IRS regulations, a non-revocable election must be made prior to December 31 of the preceding year for cash out at the conclusion of the calendar year.



SWP Table A – 5% - 95,575 AF

Projected CRA Diversions – 1,136,000 AF

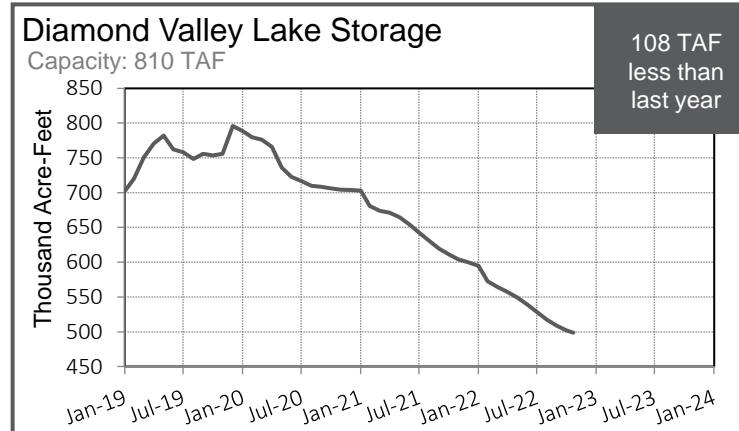
Metropolitan Resources



MWD WSDM Storage

Calendar Year 2022

	Net Projected Take
Colorado River Aqueduct Delivery System	68 TAF
State Water Project System	159 TAF
In-Region Supplies and WSDM Actions	109 TAF
Other Programs	11 TAF
Total WSDM Projected Storage Take	347 TAF



Highlights

- Snowpack in the Sierra and Sacramento River runoff will be published early December 2022
- For more information on the current drought, including the Emergency Conservation Program tracking:
 - <https://www.mwdh2o.com/how-we-plan/drought/>



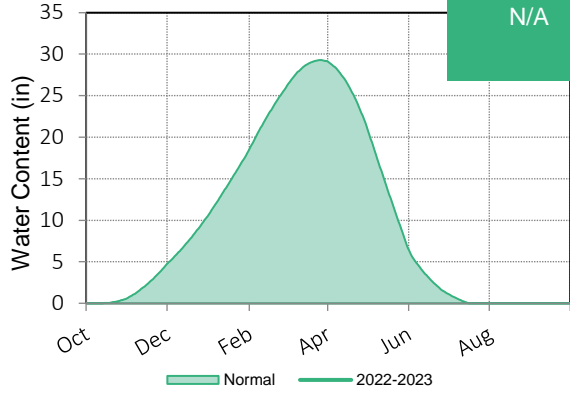
This report is produced by the Water Resource Management Group and contains information from various federal, state, and local agencies. The Metropolitan Water District of Southern California cannot guarantee the accuracy or completeness of this information. Readers should refer to the relevant state, federal, and local agencies for additional or for the most up to date water supply information. Reservoirs, lakes, aqueducts, maps, watersheds, and all other visual representations on this report are not drawn to scale. Questions? Email mferreira@mwdh2o.com

State Water Project Resources

As of: 11/21/2022

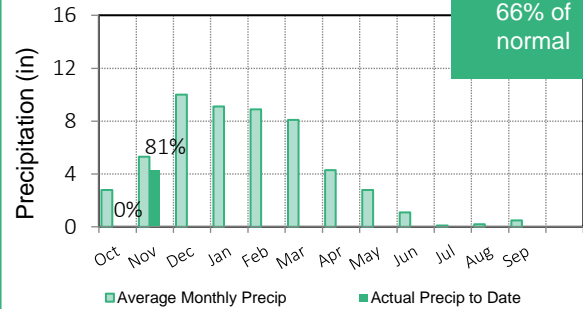
Northern Sierra Snowpack

N/A



8 Station Index Precipitation

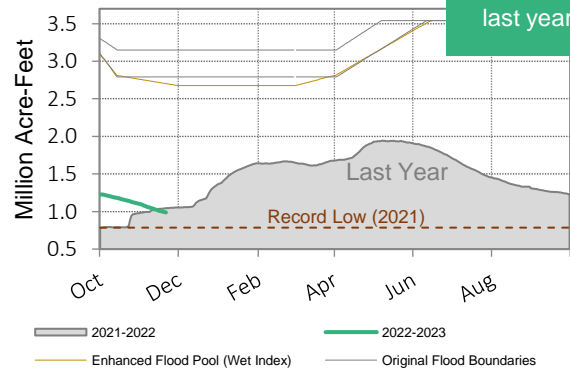
4.3 in
66% of normal



Oroville Reservoir Storage

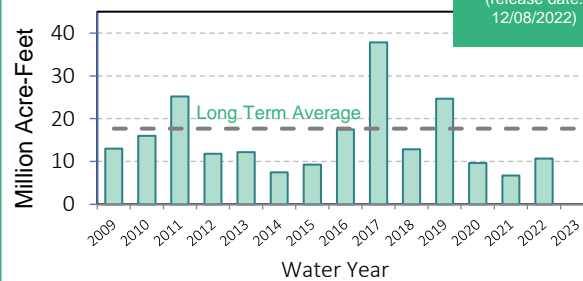
Capacity: 3.54 MAF

55 TAF
less than
last year



Sacramento River Runoff

Forecast:
(release date:
12/08/2022)



Other SWP Supplies

Calendar Year 2022

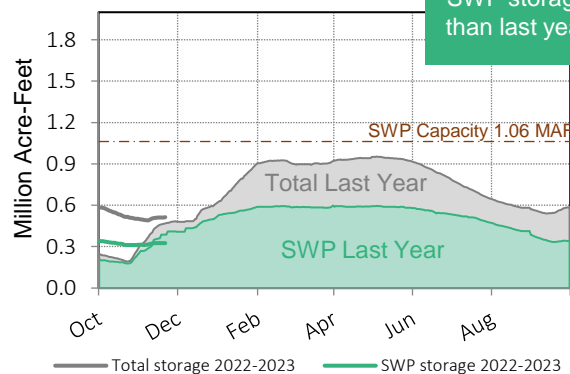
Carryover 38,000 AF (Est.)

Human Health and Safety 134,000 AF

San Luis Reservoir Storage

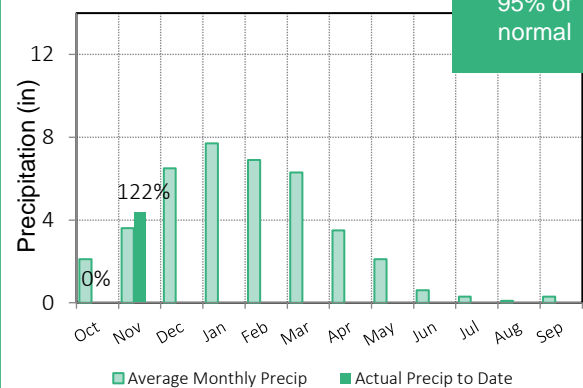
Capacity: 2.04 MAF

61 TAF less
SWP storage
than last year



5 Station Index Precipitation

4.4 in
95% of normal

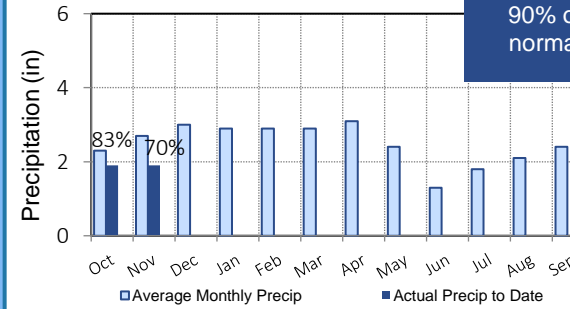


Colorado River Resources

As of: 11/21/2022

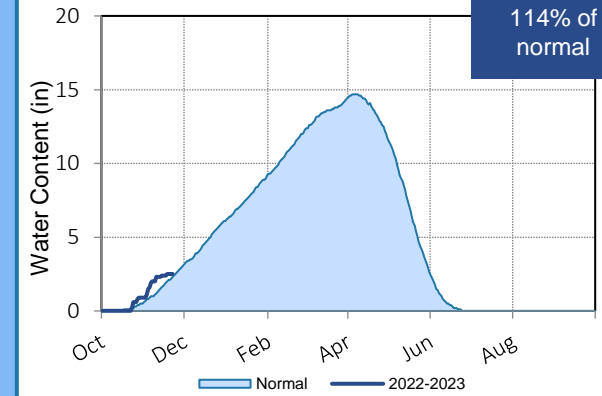
Upper Colorado Precipitation

3.8 in
90% of normal



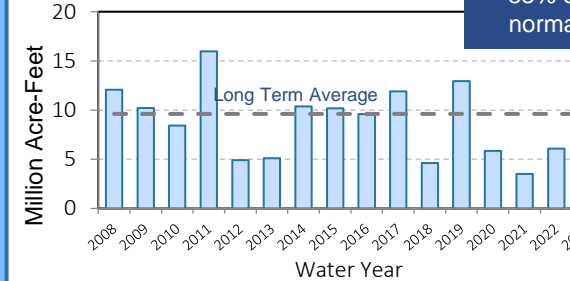
Upper Colorado Snowpack

2.5 in
114% of normal



Powell Unregulated Inflow

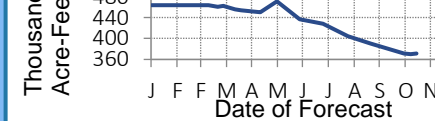
Forecast:
83% of normal



PVID/Yuma Agricultural Use

Annual Forecasted for 2022

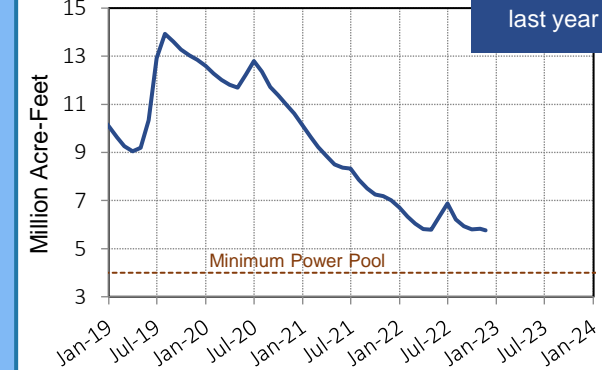
Current
Annual
Forecast:
372 TAF



Lake Powell Storage

Capacity: 24.3 MAF

1.30 MAF
less than
last year



Projected Lake Mead ICS

Calendar Year 2022

Put (+) / Take (-)
-69,000 AF

Lake Mead Surplus/Shortage Outlook

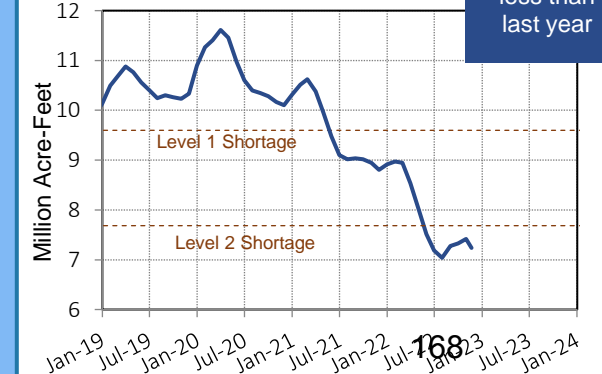
	2023	2024	2025	2026
Surplus	0%	0%	0%	0%
Shortage	100%	93%	100%	93%
Metropolitan	77%	71%	67%	
DCP*	282 TAF	302 TAF	293 TAF	

Likelihood based on results from the August 2022 CRMMS in Ensemble Model/CRSS model run. Includes DCP Contributions.
* Chance of required DCP contribution by Metropolitan. Volume is average contribution when needed.

Lake Mead Storage

Capacity: 26.1 MAF

1.61 MAF
less than
last year



DWR Announces Initial State Water Project Allocation of 5 percent, Outlines Actions for a Possible Fourth Dry Year

Published: Dec 01, 2022

SACRAMENTO, Calif. – Today, the Department of Water Resources (DWR) announced an initial State Water Project (SWP) allocation of 5 percent of requested supplies for 2023. The SWP provides water to 29 public water agencies that serve 27 million Californians.

As the state prepares for a fourth dry year and continued extreme drought conditions in California, DWR will also assess requests for additional water that may be necessary for health and safety including minimum domestic, sanitation, and fire suppression needs.

“This early in California’s traditional wet season, water allocations are typically low due to uncertainty in hydrologic forecasting. But the degree to which hotter and drier conditions are reducing runoff into rivers, streams and reservoirs means we have to be prepared for all possible outcomes,” said DWR Director Karla Nemeth.

Lake Oroville, the State Water Project’s largest reservoir, ended Water Year 2022 about 400,000 acre-feet higher than the previous year, which was the lowest storage level on record. However, Oroville remains just 55 percent of average for this time of year.

DWR is conserving existing storage in Lake Oroville in the event dry conditions continue. The initial 5 percent allocation would be met by flows from winter storms entering the Delta as well as stored water in San Luis Reservoir. If storage levels in Lake Oroville improve as the wet season progresses, DWR will consider increasing the allocation if warranted. DWR is also working closely with senior water rights holders on the Feather River downstream of Lake Oroville to monitor conditions and assess water supply availability should dry weather persist.

“We are in the dawn of a new era of State Water Project management as a changing climate disrupts the timing of California’s hydrology, and hotter and drier conditions absorb more water into the atmosphere and ground. We all need to adapt and redouble our efforts to conserve this precious resource,” said Nemeth.

California traditionally receives half its rain and snow by the end of January. Water managers will reassess conditions monthly throughout the winter and spring. Starting in February, the assessments will incorporate snowpack data and runoff forecasts. For the second year in a row, DWR is broadening the deployment of more sophisticated technologies, such as aerial snow surveys, that can collect snow measurements farther upslope of the Sierra Nevada. This will improve forecasts of spring runoff into reservoirs.

Water managers will be monitoring how the wet season develops and whether further actions may be necessary later in the winter. If dry conditions persist, DWR may also pursue submission of a Temporary Urgency Change Petition (TUCP) and re-installation of the West False River Emergency Drought Salinity Barrier in the Sacramento-San Joaquin Delta.

Each year, DWR provides the initial State Water Project allocation by December 1 based on available water storage, projected water supply, and water demands. Allocations are updated monthly as snowpack and runoff information is assessed, with a final allocation typically determined in May or June.

The lowest initial SWP allocation was zero percent on December 1, 2021, with limited water designated only for any unmet human health the safety needs. Last year’s final allocation was 5 percent plus unmet health and safety needs. Four of the 29 State Water Contractors ultimately requested and received additional health and safety water supply.

Resources

- [Latest on California’s Drought Response](#)

- [Current Statewide Reservoir Conditions](#)
- [Save Our Water: Tips to Conserve Water During a Drought](#)

Contact:

Ryan Endean, Public Affairs, Department of Water Resources

media@water.ca.gov

NOTICE TO STATE WATER PROJECT CONTRACTORS

Date: December 1, 2022

Number: 22-04

Subject: State Water Project Initial 2023 Allocation – 5 Percent with SWP Human Health and Safety Needs

From: Signed by Tony Meyers for
Ted Craddock
Deputy Director, State Water Project
Department of Water Resources

With the close of Water Year 2022 as critically dry, California has experienced its third consecutive dry year. Entering 2023 with the possibility of another dry year occurring, the Department of Water Resources (DWR) is initially allocating 5 percent of most¹ State Water Project (SWP) contractors requested Table A amounts. DWR is also provisionally allocating additional SWP water to ensure that the SWP contractors can meet their minimum water demands for domestic supply, fire protection, and sanitation (referred to herein as “human health and safety (HH&S) needs”) during the year².

The SWP HH&S allocation is made pursuant to Article 18(a) of the long-term water supply contract between DWR and each of the SWP contractors, and pursuant to the “Guidelines for State Water Project Allocation for Human Health and Safety Needs Pursuant to Article 18a of Water Supply Contracts,” August 31, 2022 (Attachment B). As described in Attachment B, SWP HH&S needs are determined to be no more than 55 gallons per capita per day, consistent with the State Water Resources Control Board emergency curtailment regulations adopted on August 12, 2022.³

In determining available SWP supplies, DWR has considered several factors including SWP contractors’ projected 2023 demands, existing storage in SWP conservation

¹ Attachment A presents these initial allocations.

² DWR’s provisional allocation for HH&S is subject to the contractors providing substantiating documentation of their unmet HH&S needs and subject to DWR’s confirmation according to the 2023 SWP HH&S Guidelines (Attachment B).

³ Cal. Code Regs., tit. 23, §§ 877.1(h), 878.1; see also

<https://www.waterboards.ca.gov/drought/delta/docs/2022/20220812-reg-oal-approved.pdf>

facilities, estimates of future runoff under very dry conditions, SWP operational and regulatory requirements from the federal Endangered Species Act and California Endangered Species Act, and water rights obligations under the SWRCB's authority. DWR may revise the SWP allocation if warranted by the year's developing hydrologic conditions and available SWP water supplies.

To develop the 5 percent water delivery schedule, DWR will utilize the 5 percent schedules submitted by the Contractors in October 2022 (as part of initial requests), including any subsequent updates that may have been provided to DWR. DWR will utilize the SWP HH&S needs schedules received from the contractors in November 2022 for the SWP HH&S delivery schedule. If a contractor foresees any changes to their water delivery schedule, please communicate such changes with DWR in a timely manner. Advanced Table A supplies will remain available for those Contractors with that contractual right if the Contractor is not requesting an SWP HH&S Allocation.

If you have any questions or need additional information, please contact John Leahigh, Assistant Division Manager, Water Management, SWP Division of Operations and Maintenance, at (916) 902-9876.

Attachment A: 2023 SWP Allocation Table

Attachment B: Guidelines for State Water Project Allocation for Human Health and Safety Needs Pursuant to Article 18a of Water Supply Contracts; August 31, 2022

Attachment A
2023 STATE WATER PROJECT ALLOCATION
12/1/2022

SWP CONTRACTORS	TABLE A (Acre-Feet)	TABLE A INITIAL REQUEST (Acre-Feet)	TABLE A APPROVED ALLOCATION (Acre-Feet)	TABLE A PERCENT INITIAL REQUEST APPROVED	HH&S INITIAL REQUEST* (acre-feet)
	(1)	(2)	(3)	(4) = (3)/(2)	(5)
<u>FEATHER RIVER</u>					
County of Butte	27,500	27,500	3,000	11%	0
Plumas County FC&WCD	2,700	2,700	135	5%	0
City of Yuba City	9,600	9,600	1,440	15%	0
Subtotal	39,800	39,800	4,575		
<u>NORTH BAY</u>					
Napa County FC&WCD	29,025	29,025	4,354	15%	0
Solano County WA	47,756	47,756	7,164	15%	0
Subtotal	76,781	76,781	11,518		
<u>SOUTH BAY</u>					
Alameda County FC&WCD, Zone 7	80,619	80,619	4,031	5%	0
Alameda County WD	42,000	42,000	2,100	5%	0
Santa Clara Valley WD	100,000	100,000	5,000	5%	48,806
Subtotal	222,619	222,619	11,131		48,806
<u>SAN JOAQUIN VALLEY</u>					
Oak Flat WD	5,700	5,700	285	5%	0
County of Kings	9,305	9,305	466	5%	51
Dudley Ridge WD	41,350	41,350	2,068	5%	0
Empire West Side ID	3,000	3,000	150	5%	0
Kern County WA	982,730	982,730	49,137	5%	0
Tulare Lake Basin WSD	87,471	87,471	4,374	5%	0
Subtotal	1,129,556	1,129,556	56,480		51
<u>CENTRAL COASTAL</u>					
San Luis Obispo County FC&WCD	25,000	25,000	1,250	5%	0
Santa Barbara County FC&WCD	45,486	45,486	2,275	5%	0
Subtotal	70,486	70,486	3,525		0
<u>SOUTHERN CALIFORNIA</u>					
Antelope Valley-East Kern WA	144,844	144,844	7,243	5%	7,053
Santa Clarita Valley WA	95,200	95,200	4,760	5%	0
Coachella Valley WD	138,350	138,350	6,918	5%	0
Crestline-Lake Arrowhead WA	5,800	5,800	290	5%	0
Desert WA	55,750	55,750	2,788	5%	0
Littlerock Creek ID	2,300	2,300	115	5%	0
Metropolitan WDSC	1,911,500	1,911,500	95,575	5%	195,449
Mojave WA	89,800	89,800	4,490	5%	0
Palmdale WD	21,300	21,300	1,065	5%	0
San Bernardino Valley MWD	102,600	102,600	5,130	5%	0
San Gabriel Valley MWD	28,800	28,800	1,440	5%	0
San Geronio Pass WA	17,300	17,300	865	5%	0
Ventura County WPD	20,000	20,000	1,000	5%	0
Subtotal	2,633,544	2,633,544	131,679		202,502
TOTAL	4,172,786	4,172,786	218,908	5%	251,359

* DWR's provisional allocation for HH&S is subject to the contractors providing substantiating documentation of their unmet HH&S needs and subject to DWR's confirmation according to the 2023 SWP HH&S Guidelines (Attachment B).



DATE: December 6, 2022
TO: Board of Directors
FROM: Finance and Administration

SUBJECT: Fiscal Year 2021-22 Annual Comprehensive Financial Report

SUMMARY:

California law requires that each local government publish audited financial statements within seven months of the close of the fiscal year. The District retained the services of Rogers, Anderson, Malody & Scott, LLP, to complete its independent audit for Fiscal Year 2021-22. The audit culminates with the publication of an Annual Comprehensive Financial Report (ACFR), which includes audited financial statements, unaudited financial data, and a management discussion and analysis. Attached is the ACFR for Fiscal Year 2021-22.

RECOMMENDATION(S):

Receive and file the Fiscal Year 2021-22 Annual Comprehensive Financial Report.

DISCUSSION:

In compliance with guidance from the Government Accounting Standards Board (GASB), the District reviewed recently released GASB statements and implemented GASB Statement No. 87 – Leases, effective for the District's fiscal year ending on June 30, 2022. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities that were previously classified as operating leases (see Note 2 – Summary of Significant Accounting Policies within the attached ACFR).

On June 30, 2022, the District's net position (excess of assets and deferred outflows over liabilities and deferred inflows) was \$286.5 million. Of this amount \$127.7 million consisted of the District's net investment in capital assets, while the remaining \$158.8 million was unrestricted and may be used to meet the District's on-going obligations, fund capital projects and meet policy-required reserves.

The District's Fiscal Year 2021-22 net position increased by \$17.3 million, which compares similarly to an increase of \$17.0 million in Fiscal Year 2020-21.

Total operating revenues in Fiscal Year 2021-22 were \$75.7 million, \$1.2 million (or 1.7%) above the prior year's revenues of \$74.5 million. The increase in revenues as compared to

the prior year was due to an increase in sanitation service fees of \$1.5 million (or 8.3%), an increase in other income of \$0.4 million (or 13.2%), offset by a decrease in water sales and service fees of \$0.7 million (or 1.4%).

Total operating expenses in Fiscal Year 2021-22 were \$45.2 million, \$2.3 million (or 5.0%) below the prior year's expenses of \$47.5 million. The decrease in operating expenses as compared to the prior year was mainly from reduced source of supply costs, down \$2.2 million versus Fiscal Year 2020-21 (or 7.6%) due to lower customer potable water deliveries.

The change in net position for Fiscal Year 2021-22 is summarized below (in thousands).

Operating Revenues:

Water Sales	\$ 51,564
Sanitation and Other	24,175

Non-operating Revenues:

Taxes and Penalties	1,001
Interest Income and Gain (Loss)	(2,439)

Total Revenues \$ **74,301**

Depreciation Expense	4,413
Other Operating Expenses	40,779
Share of JPA Net Expenses	15,314
Non-Operating Expenses	209
Total Expenses	\$ 60,715

Income (Loss) Before Capital Contributions **13,586**

Capital Contributions 3,698
Change in Net Position **17,284**

Net Position - Beginning of Year 269,234
Net Position - End of Year **\$ 286,518**

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Brian Richie, Finance Manager

ATTACHMENTS:

[Fiscal Year 2021-22 Annual Comprehensive Financial Report](#)

LAS VIRGENES MUNICIPAL WATER DISTRICT

Annual Comprehensive
Financial Report
Fiscal Year 2021-2022



4232 Las Virgenes Road
Calabasas, CA 91302

Annual Comprehensive Financial Report

For the Year Ended June 30, 2022 and 2021



Prepared by:
The Finance and Administration Department

Donald Patterson	Director of Finance & Administration
Brian Richie, CPA	Finance Manager
Jessica Cortez	Accounting Supervisor
Debbie Rosales	Financial Analyst

Las Virgenes Municipal Water District

BOARD OF DIRECTORS

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

MANAGEMENT

David W. Pedersen	General Manager
John Zhao	Director of Facilities & Operations
Donald Patterson	Director of Finance & Administration
Joe McDermott	Director of Engineering & External Affairs

LEGAL COUNSEL

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

Additional information may be found at www.lvmwd.com

Las Virgenes Municipal Water District

Table of Contents

	<u>Page</u>
<u>INTRODUCTORY SECTION (Unaudited)</u>	
Letter of Transmittal	i
GFOA Certificate of Achievement	vi
Organization Chart.....	vii
Maps of Service Area.....	viii
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	1
<i>Management's Discussion and Analysis</i>	5
Basic Financial Statements:	
Statements of Net Position	14
Statements of Revenues, Expenses, and Changes in Net Position	16
Statements of Cash Flows	18
Notes to the Basic Financial Statements	20
<i>Required Supplementary Information (Unaudited):</i>	
Schedule of Changes in Net Pension Liability and Related Ratios	63
Schedule of Pension Plan Contributions.....	65
Schedule of Changes in Net OPEB Liability and Related Ratios	67
Schedule of OPEB Plan Contributions.....	68
<u>STATISTICAL SECTION (Unaudited)</u>	
Index to Statistical Section	69
Net Position	70
Changes in Net Position	71
Revenue Base	72
Revenue Rates	73
Principal Revenue Payers	75
Ratios of Outstanding Debt by Type	76
Ratios of General Bonded Debt Outstanding	77
Direct and Overlapping District Debt	78
Pledged-Revenue Coverage	79
Demographic and Economic Statistics	80
Principal Employers	81
Full-Time Equivalent District Employees by Functions	82
Operating Indicators by Function	83
Capital Assets Statistics by Function	84
Annual Water and Sewer Capacity Fee Deposits Report	85



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

OFFICERS

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Director, Division 5

Vice President

Leonard E. Polan

Director, Division 4

Secretary

Lee Renger

Director, Division 3

Treasurer

Lynda Lo-Hill

Director, Division 2

Charles P. Caspary

Director, Division 1

David W. Pedersen, P. E.

General Manager

W. Keith Lemieux

Counsel

HEADQUARTERS

4232 Las Virgenes Road

Calabasas, CA 91302

(818) 251-2100

Fax (818) 251-2109

WESTLAKE

FILTRATION PLANT

(818) 251-2370

Fax (818) 251-2379

TAPIA WATER

RECLAMATION FACILITY

(818) 251-2300

Fax (818) 251-2309

RANCHO LAS VIRGENES

COMPOSTING FACILITY

(818) 251-2340

Fax (818) 251-2349

www.LVMWD.com

MEMBER AGENCY OF THE

METROPOLITAN WATER

DISTRICT

OF SOUTHERN CALIFORNIA

Glen D. Peterson

MWD Representative

November 17, 2022

To: Board of Directors

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

Subject: **ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR 2021-2022**

California law requires that every local government publish a complete set of audited financial statements for each fiscal year. This report is published to fulfill that requirement for the fiscal year that ended on June 30, 2022.

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

Rogers, Anderson, Malody and Scott, LLP has issued an unmodified ("clean") opinion on the Las Virgenes Municipal Water District's financial statements for the fiscal year that ended on June 30, 2022. The independent auditor's report is located at the front of the financial section of this report.

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

Profile of the Government

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

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

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

LVMWD provides potable water, sanitation, and recycled water services to its customers. Sanitation and recycled water services are provided in conjunction with Triunfo Water & Sanitation District through the JPA. The average age of the District's infrastructure is 40 years old.

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

Local Economy

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

Median home prices in the District considerably exceed county averages. The District benefits from its close proximity to Los Angeles and quality commercial and retail spaces. The District has few major industrial customers.

Primarily residential, LVMWD is also a home to notable corporations and commercial activities. Located within the service area are several significant employers including Las Virgenes Unified School District, National Veterinary Association; Private National Mortgage Acceptance Company, LLC; Bank of America, The Cheesecake Factory corporate offices and bakery; and Harbor Freight Tools corporate office.

Financial Condition and Outlook

LVMWD remains fiscally strong and continues to respond appropriately to fluctuations in the economy as well as continuing drought conditions. The District completed a cost of service and rate study in early 2021 with a new five-year rate plan approved by the Board of Directors on

February 2, 2021 that ensures continued financial sustainability. District staffing levels continue to be stable and compensation has kept pace with comparable agencies, following a comprehensive compensation study in 2018. The District has continued to predominantly pay for capital projects with available resources (pay-as-you-go funding) with only one outstanding debt issuance of less than \$9 million. This debt is solely the obligation of the Potable Water Enterprise.

The overall financial position of the District is stable, although risk exists in what could be the 4th consecutive year of drought conditions. With no local water supplies, the District meets 79% of its needs with water imported by the Metropolitan Water District of Southern California (MWD) through the State Water Project. Another 21% is met through recycled water through the Las Virgenes – Triunfo Joint Powers Authority Tapia Water Reclamation Facility. With the unprecedented drought conditions, the State has curtailed water deliveries from the State Water Project to just 5% of contractual obligations. This necessitated the District to implement one-day-per-week outdoor watering restrictions effective June 1, 2022.

The District has been preparing for and is well positioned to continue to be financially resilient through the current drought. In 2016, the District implemented water budget-based rates and wasteful water use penalties to support the necessity of making conservation a way of life. Over the past 8 years, the District has also increased its fixed cost collected through fixed fees, now at approximately 55%. The District has also adopted an \$8 million Rate Stabilization Fund to support any revenue shortfall. These efforts have allowed the District to sustain a strong financial position through the current and previous droughts.

As the District looks forward to address the effects of climate change, it continues to look at ways to diversify its water portfolio. The most significant efforts to date in this area are the development of the Pure Water Project Las Virgenes – Triunfo that will provide an estimated 3,100 acre feet of water at build out through indirect potable reuse. More information on this project can be found on the District's website at lvmwd.com. The District is also working with other State Water Project-dependent area agencies to encourage and support the MWD to build infrastructure projects that allow the area to receive water stored in Diamond Valley Lake and from the Colorado River Aqueduct. However, the Colorado River watershed is also impacted by drought. The District continues to look at innovative ways to further diversify its water portfolio.

Long Term Financial Planning

The District presented a two-year budget plan on June 21, 2022 for Fiscal Years 2022-24. The document improves long-range and strategic planning, financial management, and program monitoring. The two-year budget represents the concerted efforts of staff to estimate the financial needs of the District's upcoming two fiscal years to continue to provide high quality water and sanitation services to the District's customers. The Fiscal Years 2022-24 budget reflects the realities of the State's current drought emergency. The District is mandated to achieve significant reductions in water usage or face potential penalties from the Metropolitan Water District. As a result, revenues derived from water usage were calculated based on a 35% reduction in potable water and a 25% reduction in recycled water. An additional \$1.5 million from one-time wasteful water use penalty revenue has been budgeted in Fiscal Year 2022-23 for one-time expenses related to the drought emergency including funds to increase enforcement of watering restrictions, additional rebates for water saving devices, the installation of flow restrictors, and other efforts to ensure conservation mandates are met. An additional \$800,000 has been budgeted in Fiscal Year 2023-24 for one-time drought response expenditures. The budget is aligned to meet the District's adopted Strategic Plan Goals and

Financial Policies. In addition, the District prepared its Infrastructure Investment Plan for Fiscal Years 2022-23 through 2031-32 which looks ahead over a ten-year time horizon to project long-term capital requirements.

In 2020, the District completed a comprehensive cost of services analysis and rate study that served as the basis for establishing proposed rates. On February 2, 2021, the Board successfully went through the Proposition 218 process and approved the proposed rates for the Potable Water Enterprise, Recycled Water Enterprise and Sanitation Enterprise. The new rates became effective March 1, 2021 and annually thereafter on January 1, 2022 through 2025 which will ensure the District continues to collect sufficient funds to support its on-going capital and operational needs.

Relevant financial policies

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

Major initiatives

During Fiscal Year 2020-2021, the District completed construction of the Las Virgenes-Triunfo Pure Water Demonstration Project and opened the facility to public tours. This project provides a small-scale version of the proposed advanced water treatment facility for the future Pure Water Project Las Virgenes-Triunfo that will treat recycled water to drinking water standards before adding it to the Las Virgenes Reservoir.

During Fiscal Year 2021-22, the District began developing the design criteria for the Pure Water project, developed the environmental documentation for the program, and engaged in public outreach activities to help progress the project. Moving forward, the District will continue to develop this project and move towards construction.

Other current and future major initiatives include:

- Construction of an interconnection with Calleguas Municipal Water District to improve water supply reliability;
- Construction of the Twin Lakes Pump Station Pipeline Project to increase the supply reliability for the Twin Lakes subsystem and enhance capacity to serve the Deerlake Ranch Development;
- Cornell Pump Station Improvement Project – pump station improvements to provide added reliability and redundancy to the District’s potable water system backbone during planned and unplanned system outages

The District continues to be well-positioned for the challenges in the years ahead and will continue to deliver high-quality, reliable services to its customers for years to come.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to LVMWD for its annual comprehensive financial report for the fiscal year ended June 30, 2021. This was the

24th consecutive year that LVMWD received this prestigious award. In order to be awarded a Certificate of Achievement, a government agency must publish an easily readable and efficiently organized annual comprehensive financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

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

In addition, LVMWD also received the GFOA's Distinguished Budget Presentation Award for its Fiscal Year 2022-24 budget document. The District posts all its financial documents on its public website at www.LVMWD.com.


Acknowledgements

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

Respectfully submitted,



David W. Pedersen
General Manager



Donald Patterson
Director of Finance & Administration



Government Finance Officers Association

Certificate of
Achievement
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Reporting

Presented to

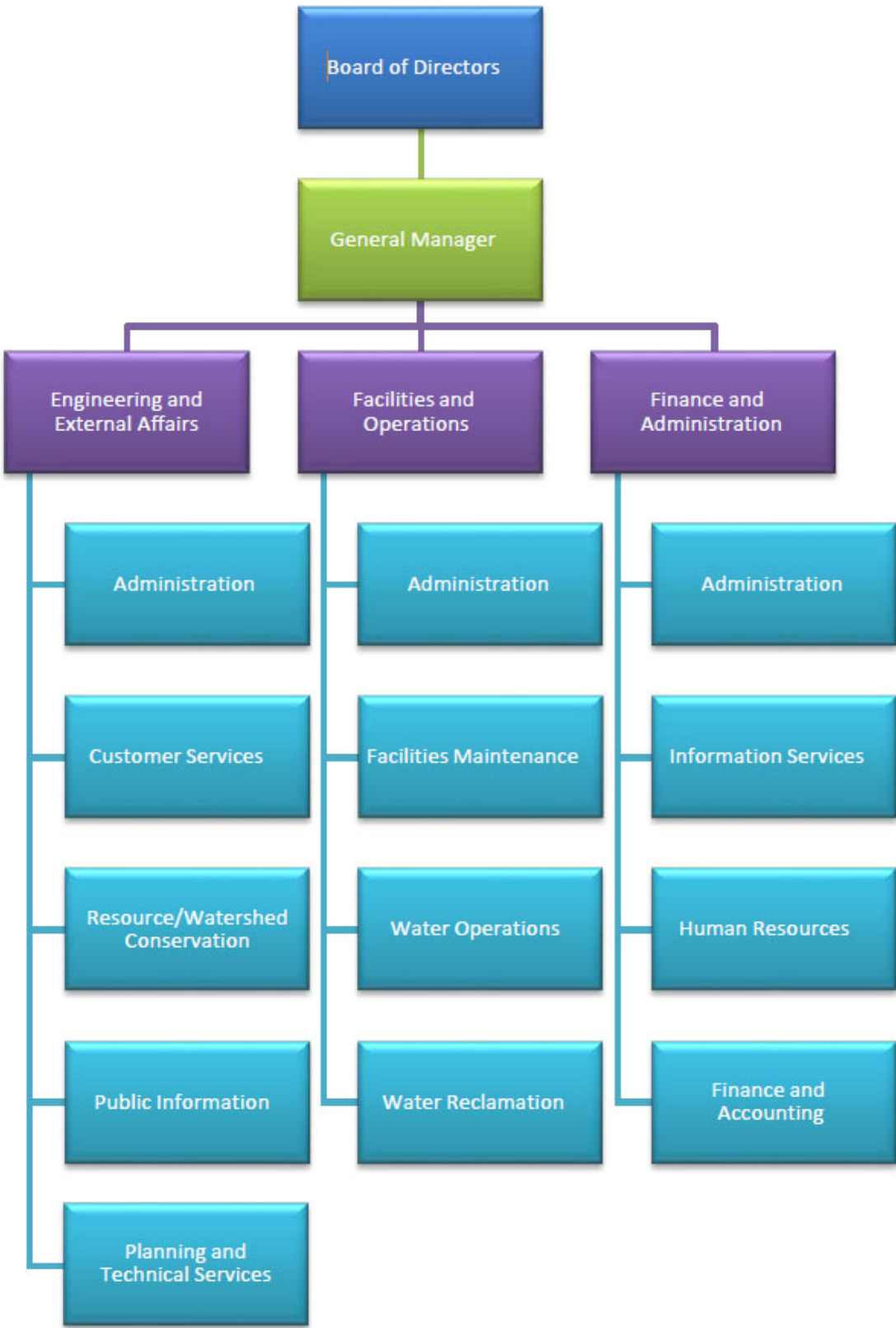
**Las Virgenes Municipal Water District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

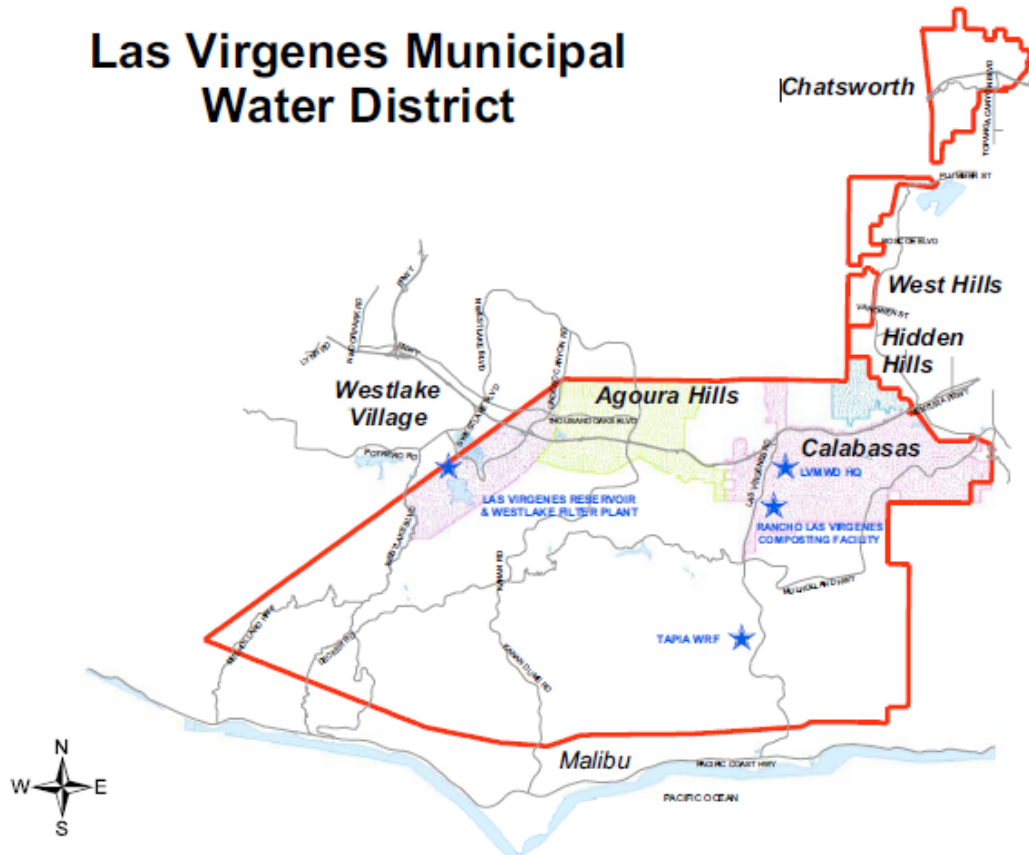
June 30, 2021

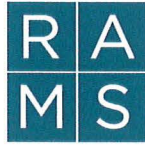
Christopher P. Morill

Executive Director/CEO



Las Virgenes Municipal Water District





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Independent Auditor's Report

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

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Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Brenda L. Odle, CPA, MST (Partner Emeritus)

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Certified Public Accountants

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the Las Virgenes Municipal Water District (the District) and the discretely presented component unit, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the District and the discretely presented component unit, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's *Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Other Matters

The financial statements of the District for the year ended June 30, 2021, were audited by another auditor, who expressed an unmodified opinion on those statements on December 13, 2021.

As discussed in Note 2 to the financial statements, in the year ended June 30, 2022, the District adopted new accounting guidance under Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis and schedules listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the letter of transmittal and the statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
November 17, 2022

This section of the District's annual financial report presents management's analysis of the District's financial performance during the Fiscal Year that ended on June 30, 2022. We encourage readers to consider the financial information presented in this section in conjunction with the accompanying financial statements, notes, and additional information furnished in the letter of transmittal in the Introductory Section of this report.

FINANCIAL HIGHLIGHTS

- On June 30, 2022, the District's net position (excess of assets and deferred outflows over liabilities and deferred inflows) was \$286.5 million. Of this amount \$127.7 million consisted of the District's net investment in capital assets while the remaining \$158.8 million was unrestricted and may be used to meet the District's ongoing obligations, fund capital projects, and meet policy-required reserves.
- The District's Fiscal Year 2021-22 net position increased by \$17.3 million, which compares similarly to an increase of \$17.0 million in Fiscal Year 2020-21.
- Total operating revenues in Fiscal Year 2021-22 were \$75.7 million, \$1.2 million (or 1.7%) above the prior year's revenues of \$74.5 million. The increase in revenues as compared to the prior year was due to an increase in Sanitation service fees of \$1.5 million (or 8.3%), an increase in Other income of \$0.4 million (or 13.2%), offset by a decrease in Water sales and service fees of \$0.7 million (or 1.4%).
- Total operating revenues in Fiscal Year 2020-21 of \$74.5 million, were \$7.1 million (or 10.5%) above the previous year's revenues of \$67.4 million. The increase in revenues as compared to the prior year was due to an increase in Water sales and service fees of \$6.9 million (or 15.1%), an increase in Other income of \$0.3 million (or 10.3%), offset by a slight decrease in Sanitation service fees of \$0.1 million (or 0.7%).
- Total operating expenses in Fiscal Year 2021-22 were \$45.2 million, \$2.3 million (or 5.0%) below the prior year's expenses of \$47.5 million. The decrease in operating expenses as compared to the prior year was due mainly from reduced source of supply costs, down \$2.2 million versus Fiscal Year 2020-21 (or 7.6%) due to lower customer potable water deliveries.
- Total operating expenses in Fiscal Year 2020-21 of \$47.5 million, were \$2.3 million (or 5.2%) higher than the previous year's expenses of \$45.2 million. The increase in operating expenses as compared to the prior year was due mainly from increased source of supply costs, up \$3.4 million versus Fiscal Year 2019-20 (or 13.6%).

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis serve as an introduction to Las Virgenes Municipal Water District's basic financial statements. The District's basic financial statements include a statement of net position, statement of revenues, expenses, and changes in net position, and a statement of cash flows and notes to the basic financial statements. This report also includes other supplementary information in addition to the basic financial statements.

BASIC FINANCIAL STATEMENTS

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

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

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

FINANCIAL ANALYSIS OF THE DISTRICT

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

The District's potable water-budget based rate structure supports a conservation philosophy through an increasing tier structure and an annual incremental increase in the percentage of fixed cost recovered through fixed fees. Over time this structure reduces dependence on fluctuating water sales to meet revenue needs. The District continues to build additional reserves in preparation to construct its Pure Water Las Virgenes – Triunfo project that will take surplus recycled water and process it through an advanced treatment facility; then store it at Las Virgenes Reservoir for later use as drinking water. A total of \$35.0 million has been approved by the District's Board as a designated reserve for the Pure Water project (see Note 13 – Net Position). The District is well positioned to take on the demands of a changing climate to meet its customers water and sanitation needs.

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

Las Virgenes Municipal Water District

**Management's Discussion and Analysis
June 30, 2022**

NET POSITION

Table 1 shows a comparative analysis of the District's Net Position. As shown below, net position increased by \$17.3 million to \$286.5 million in Fiscal Year 2021-22, up slightly compared to an increase in net position of \$17.0 million in Fiscal Year 2020-21.

	2022	2021	2020
Current and other assets	\$ 128,583	\$ 127,250	\$ 122,170
Capital assets	136,126	129,230	121,812
Investment in JPA	68,942	67,140	66,420
Total Assets	333,651	323,620	310,402
Deferred Outflow of Resources	7,277	8,765	7,846
Long-term liabilities	30,803	47,243	10,115
Other liabilities	9,686	11,470	17,551
Total Liabilities	40,489	58,712	27,666
Deferred Inflows of Resources	13,921	4,439	2,143
Net position:			
Net investment in capital assets	127,736	119,802	111,697
Restricted	-	-	19
Unrestricted	158,783	149,432	140,495
Total Net Position	\$ 286,518	\$ 269,234	\$ 252,211

REVENUES, EXPENSES AND CHANGES IN NET POSITION

While the Statement of Net Position shows the change in financial position, the Statement of Revenues, Expenses and Changes in Net Position provides information concerning the nature and source of these changes. As shown in Table 2 below, the income before capital contributions was \$13.6 million in Fiscal Year 2021-22 versus \$11.5 million in Fiscal Year 2020-21 and \$16.8 million in 2019-20. The income plus capital contributions (\$13.6 million income plus \$3.7 million capital contributions) lead to the overall increase in net position of \$17.3 million, when compared to last year's ACFR.

Las Virgenes Municipal Water District

Management's Discussion and Analysis June 30, 2022

Fiscal Year 2021-22 Water sales and service fees of \$51.6 million decreased 1.4% versus prior years fees of \$52.3 million. This decrease was despite District Board adopted rate increases of 5.0% and 8.0% respectively in the Potable Water Enterprise and Recycled Water Enterprise. The District's targeted outreach program to increase conservation from inefficient and wasteful water users along with on-going drought conservation messaging resulted in lower customer demand for potable water supply in Fiscal Year 2021-22 versus the prior year. Potable water deliveries for the fiscal year of 18,105 acre-feet were down 18.1% versus prior year deliveries of 21,391 acre-feet.

Fiscal Year 2020-21 Water sales and service fees were \$52.3 million, up \$6.9 million (or 15.1%) higher than Fiscal Year 2019-20 fees. This increase was driven by the COVID-19 pandemic and more customers following stay at home orders and utilizing more water.

Sanitation service fees were \$20.3 million in Fiscal Year 2021-22, up \$1.6 million (or 8.3%), as compared to Fiscal Year 2020-21 revenues of \$18.7 million. The District Board adopted a rate increase of 3.75% that drove some of this increase in revenues along with an increase in "household size" among the District's residential customers.

Sanitation service fees of \$18.7 million in Fiscal Year 2020-21 were in line with prior year fees of \$18.8 million, only down \$0.1 million (or 0.7%).

Water operating expenses were \$37.3 million in Fiscal Year 2021-22, lower than the prior year's operating expenses of \$41.0 million due to reduced source of supply costs. Source of supply costs of \$25.9 million were down \$2.2 million (or 7.6%) from reduced customer water deliveries year over year.

Water operating expenses of \$41.0 million in Fiscal Year 2020-21 were \$2.4 million (or 6.2%) higher than operating expenses of \$38.6 million in Fiscal Year 2019-20 due to the higher amount of potable water deliveries versus the prior year.

Sanitation operating expenses were \$3.5 million in Fiscal Year 2021-22, up \$0.8 million (or 28.8%) compared to the prior year. Most of this increase was driven by higher general and administrative labor costs year over year.

Sanitation operating expenses were \$2.7 million in Fiscal Year 2020-21, materially in line with prior year expenses of \$2.6 million.

Share of JPA net expenses reflected in the nonoperating revenues (expenses) section were \$15.3 million in Fiscal Year 2021-22, \$2.7 million (or 14.8%) below prior year's expenses of \$18.0 million. These expenses result from purchased sanitation services from the Las Virgenes-Triunfo Joint Powers Authority (JPA). The JPA received a one-time payment of \$2.8 million in March 2022 and due to the billing arrangement between the District and the JPA, the one-time revenue reduced the net expenses invoiced to the District for sanitation services, resulting in lower operating expenses year-over-year.

Las Virgenes Municipal Water District

**Management's Discussion and Analysis
June 30, 2022**

Share of JPA net expenses of \$18.0 million in Fiscal Year 2020-21, were \$4.3 million or 31.8% higher than the previous year's expenses of \$13.6 million. Service costs charged by the JPA increased year over year due to a larger focus of staff time allocated to building maintenance and repairs at the Tapia Water and Reclamation Facility along with costs incurred due to an increase of staff time allocated to the District's Pure Water Demo Facility.

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

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Operating revenues:			
Water sales	\$ 51,564	\$ 52,306	\$ 47,672
Sanitation and other	24,174	22,170	19,746
Total operating revenues	<u>75,738</u>	<u>74,476</u>	<u>67,418</u>
Non-operating revenues:			
Taxes and penalties	1,001	929	915
Interest income and other	(2,439)	1,818	7,507
Total non-operating revenues	<u>(1,438)</u>	<u>2,747</u>	<u>8,422</u>
Total Revenues	<u>74,301</u>	<u>77,223</u>	<u>75,840</u>
Depreciation expense	4,413	3,831	4,012
Other operating expenses	40,779	43,714	41,192
Share of JPA net expenses	15,314	17,969	13,634
Non-operating expenses	209	194	231
Total Expenses	<u>60,715</u>	<u>65,708</u>	<u>59,069</u>
Income (Loss) Before Capital Contributions	13,586	11,515	16,771
Capital contributions	<u>3,698</u>	<u>5,498</u>	<u>1,419</u>
Change in net position	17,284	17,013	18,190
Net Position - Beginning of Year, as restated	<u>269,234</u>	<u>252,221</u>	<u>234,021</u>
Net Position - End of Year	<u>\$ 286,518</u>	<u>\$ 269,234</u>	<u>\$ 252,211</u>

**Management's Discussion and Analysis
June 30, 2022**

CAPITAL ASSETS

At the end of Fiscal Year 2021-22, the District had invested \$264.1 million in a broad range of infrastructure including water and sewer lines, wastewater facilities, reservoirs, tanks, distribution facilities, compost facility, maintenance and administration facilities, vehicles and equipment and an investment in Joint Venture of \$68.9 million as shown in Table 3. This amount represents a net decrease (including additions, deletions, and depreciation) of \$10.7 million from last year. The decrease is predominantly due to depreciation.

More information about the District's Capital Assets Depreciation policy is presented in Note 2 of the Basic Financial Statements. A more detailed summary of Capital Assets is presented in Note 8 to the Basic Financial Statements.

TABLE 3
Capital Assets
(in thousands of dollars)

	2022	2021	Dollar Change	Total Percent Change
Land	\$ 6,915	\$ 6,915	\$ -	0.0%
Buildings and improvements	22,095	22,095	-	0.0%
Machinery and equipment	12,170	11,839	331	2.80%
Infrastructure	202,644	200,315	2,329	1.16%
Construction in progress	20,242	11,593	8,649	74.60%
Subtotal	<u>264,066</u>	<u>252,757</u>	<u>11,309</u>	<u>4.47%</u>
Less accumulated depreciation	127,985	123,591	4,394	3.55%
Net Property, Plant and Equipment	<u>136,081</u>	<u>129,166</u>	<u>6,915</u>	<u>5.35%</u>
Intangible right-to-use asset	44,368	63,826	(19,458)	-30.49%
Investment in Joint Venture	<u>68,942</u>	<u>67,140</u>	<u>1,802</u>	<u>2.68%</u>
Total Capital Assets	<u><u>\$ 249,391</u></u>	<u><u>\$ 260,133</u></u>	<u><u>\$ (10,741)</u></u>	<u><u>-4.13%</u></u>

Las Virgenes Municipal Water District

**Management's Discussion and Analysis
June 30, 2022**

The following is a summary of some of the major improvements to the system over the last three fiscal years:

**TABLE 4
Major Capital Improvement Projects
(in thousands of dollars)**

	2022
AMR Implementation	\$ 6,864
Interconnection with CMWD	1,680
Woolsey Fire Repair - WFP	1,212
Total major projects FY 2022	\$ 9,756
	2021
Rancho LV digester/cleaning/repair	\$ 1,748
Pure water demonstration	1,429
Tapia pgmble log controller	1,249
Cordillera tank rehabilitation	927
Tapia hypochlorite tank replacement	619
Total major projects FY 2021	\$ 5,972
	2020
Process air improvements	\$ 3,640
Pure water demonstration project	3,428
Rancho Las Virgenes digester cleaning and repair	578
Tapia headworks white room	318
Summer season TMDL compliance	260
Total major projects FY 2020	\$ 8,224

LONG TERM DEBT

On June 30, 2022, the District had total long-term debt of \$8.4 million, down from 9.4 million on June 30, 2021. Excluding the District's minimal lease liability on the balance sheet of \$45 thousand, this remaining debt is solely the obligation of the Potable Water Enterprise and is for the Advanced Meter Infrastructure project. More detailed information about the District's long-term liabilities is presented in Note 10 to the Basic Financial Statements.

**TABLE 5
Debt Coverage Ratio
(in thousands of dollars)**

	<u>2022</u>
Total operating revenues	\$ 51,564
Total operating expenses (less depreciation)	<u>37,191</u>
Net Earnings	<u>14,373</u>
Maximum annual debt service	1,127
Debt Coverage Ratio	<u><u>12.75</u></u>

The District has outstanding debt from an installment purchase agreement entered in March 2020. The District's current average cost of capital was 2.47% at June 30, 2022, as shown on Table 6.

**TABLE 6
Cost of Capital
(in thousands of dollars)**

	<u>Debt Balance</u>	<u>Average Coupon Rate</u>
Installment Purchase Agreement	\$ 8,345	2.47%

CONTACTING THE DISTRICT'S FINANCIAL MANAGER

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

BASIC FINANCIAL STATEMENTS

Las Virgenes Municipal Water District

Statements of Net Position June 30, 2022 and 2021

ASSETS	Primary Government		Discretely Presented Component Unit - JPA	
	2022	2021	2022	2021
Current assets:				
Cash and investments (Note 3)	\$ 102,623,596	\$ 102,127,442	\$ 7,312,917	\$ 4,921,769
Receivables:				
Sales and services, net of allowance for uncollectible (Note 4)	7,629,895	8,901,721	5,199,331	2,289,417
Due from Joint Powers Authority (Note 6)	5,301,911	2,963,776	-	-
Leases (Note 7)	1,422,515	1,557,244	-	-
Interest	73,968	227,285	3,748	31,505
Interest receivable - designated for capital projects	-	-	-	-
Taxes	65,616	62,529	-	-
Other	732,704	483,277	-	-
Inventories (Note 5)	9,037,987	9,451,015	-	-
Prepaid items	1,695,272	1,475,537	221,407	196,065
Total current assets	128,583,464	127,249,826	12,737,403	7,438,756
Noncurrent assets:				
Investments in Joint Powers Authority (Note 6)	68,941,953	67,140,428	-	-
Capital assets (Note 8):				
Nondepreciable	27,157,400	18,508,524	25,388,592	22,106,730
Depreciable, net of accumulated depreciation	108,924,048	110,657,565	75,744,919	76,255,754
Intangible right-to-use asset	44,368	63,826	-	-
Capital assets, net	<u>136,125,816</u>	<u>129,229,915</u>	<u>101,133,511</u>	<u>98,362,484</u>
Total noncurrent assets	205,067,769	196,370,343	101,133,511	98,362,484
Total assets	333,651,233	323,620,169	113,870,914	105,801,240
DEFERRED OUTFLOWS OF RESOURCES				
Pension-related deferred outflows of resources (Note 11)	4,092,317	5,345,419	-	-
OPEB-related deferred outflows of resources (Note 12)	3,185,101	3,419,461	-	-
Total deferred outflows of resources	7,277,418	8,764,880	-	-

The accompanying notes are an integral part of these financial statements.

Las Virgenes Municipal Water District

Statements of Net Position (Continued) June 30, 2022 and 2021

LIABILITIES	Primary Government		Discretely Presented Component Unit - JPA	
	2022	2021	2022	2021
Current liabilities:				
Accounts and contracts payable and accrued expenses	\$ 4,867,954	\$ 7,751,347	\$ 1,894,716	\$ 2,021,757
Interest payable	27,170	30,254	-	-
Unearned capacity and developer fees	4,181,727	3,135,041	-	-
Due to primary government	-	-	-	2,963,776
Due to other government	-	-	10,842,687	2,453,223
Deposits and other	609,300	552,916	-	-
Compensated absences - due within one year (Note 9)	922,090	766,666	-	-
Long-term debt - due within one year (Note 10)	994,773	1,014,214	-	-
Total current liabilities	11,603,014	13,250,438	12,737,403	7,438,756
Noncurrent liabilities:				
Compensated absences (Note 9)	1,327,473	1,699,633	-	-
Long-term debt - due in more than one year (Note 10)	7,395,475	8,350,248	-	-
Net pension liabilities (Note 11)	8,911,310	21,705,685	-	-
Net OPEB liabilities (Note 12)	11,251,628	13,706,306	-	-
Total noncurrent liabilities	28,885,886	45,461,872	-	-
Total liabilities	40,488,900	58,712,310	12,737,403	7,438,756
DEFERRED INFLOWS OF RESOURCES				
Pension-related deferred inflows of resources (Note 11)	9,590,920	-	-	-
OPEB-related deferred inflows of resources (Note 12)	2,927,001	2,891,181	-	-
Leases (Note 7)	1,403,538	1,547,525	-	-
Total deferred inflows of resources	13,921,459	4,438,706	-	-
NET POSITION (Note 13)				
Primary government's net investment in capital assets	127,735,568	119,801,627	67,736,136	65,742,118
Other government's net investment in capital assets	-	-	33,397,375	32,620,366
Unrestricted (deficit)	158,782,724	149,432,406	-	-
Total net position	\$ 286,518,292	\$ 269,234,033	\$ 101,133,511	\$ 98,362,484

The accompanying notes are an integral part of these financial statements.

Las Virgenes Municipal Water District

Statements of Revenues, Expenses, and Changes in Net Position For the Years Ended June 30, 2022 and 2021

	Primary Government		Discretely Presented Component Unit - JPA	
	2022	2021	2022	2021
Operating revenues:				
Water sales and service fees	\$ 51,563,750	\$ 52,305,916	\$ -	\$ -
Sanitation service fees	20,241,160	18,695,027	-	-
Wholesale recycle water sales	-	-	2,534,154	2,638,344
Other income	3,933,293	3,474,874	96,797	52,229
Total operating revenues	75,738,203	74,475,817	2,630,951	2,690,573
Operating expenses:				
Water expenses:				
Source of supply	25,976,620	28,127,836	-	-
Pumping	2,547,982	1,979,392	-	-
Transmission and distribution	3,324,051	2,867,892	-	-
Meter	1,015,754	1,018,174	-	-
Water conservation	81,837	166,425	-	-
Rental	-	31,304	-	-
General and administrative	4,366,394	6,831,602	-	-
Total water expenses	37,312,638	41,022,625	-	-
Sanitation expenses:				
Other sewage treatment	652,373	513,514	-	-
Lift stations	224,904	264,218	-	-
General and administrative	2,589,083	1,913,891	-	-
Total sanitation expenses	3,466,360	2,691,623	-	-
JPA expenses:				
Operating expenses	-	-	10,312,238	10,314,764
General and administrative	-	-	10,533,042	11,600,875
Total JPA expenses	-	-	20,845,280	21,915,639
Depreciation	4,413,070	3,831,467	5,824,838	5,799,831
Total operating expenses	45,192,068	47,545,715	26,670,118	27,715,470
Billings to primary government	-	-	10,379,978	13,005,183
Billings to other government	-	-	4,986,536	5,995,455
Total JPA billings	-	-	15,366,514	19,000,638
Net Operating Income (Loss)	30,546,135	26,930,102	(8,672,653)	(6,024,259)

The accompanying notes are an integral part of these financial statements.

Las Virgenes Municipal Water District

Statements of Revenues, Expenses, and Changes in Net Position (Continued) For the Years Ended June 30, 2022 and 2021

	Primary Government		Discretely Presented Component Unit - JPA	
	2022	2021	2022	2021
Nonoperating revenues (expenses):				
Taxes and penalties	\$ 1,001,168	\$ 928,980	\$ -	\$ -
Lease income	81,341	82,517	-	-
Interest income	(3,099,429)	222,879	34,783	50,601
Facilities income (expense)	347,660	358,409	-	-
Interest expense and fiscal charges	(209,238)	(193,592)	(1,677)	-
Share of Joint Powers Authority (expense)	(15,313,520)	(17,969,146)	-	-
Gain on disposal of capital assets	-	51,794	-	-
Other revenues/(expenses)	231,659	1,102,894	2,814,709	177,647
Total nonoperating revenues (expenses)	(16,960,359)	(15,415,265)	2,847,815	228,248
Capital contributions:				
Capital contributions from others	3,698,483	5,497,996	-	-
Capital contributions from primary government	-	-	6,068,680	4,966,976
Capital contributions from other government	-	-	2,527,185	2,068,401
Total capital contributions	3,698,483	5,497,996	8,595,865	7,035,377
Changes in Net Position	17,284,259	17,012,833	2,771,027	1,239,366
Net position:				
Beginning of year, as restated (Note 16)	269,234,033	252,221,200	98,362,484	97,123,118
End of year	<u>\$ 286,518,292</u>	<u>\$ 269,234,033</u>	<u>\$ 101,133,511</u>	<u>\$ 98,362,484</u>

The accompanying notes are an integral part of these financial statements.

Las Virgenes Municipal Water District

Statements of Cash Flows For the Years Ended June 30, 2022 and 2021

	Primary Government	
	2022	2021
Cash flows from operating activities:		
Cash received from customers	\$ 77,589,348	\$ 70,697,150
Cash payments to suppliers for operations	(35,659,978)	(34,600,495)
Cash received from (paid to) Joint Powers Authority	(2,338,135)	4,551,629
Cash payments for general and administrative expenses	(11,307,064)	(8,237,263)
Cash received from others	-	3,690,898
Net cash provided by operating activities	<u>28,284,171</u>	<u>36,101,919</u>
Cash flows from noncapital financing activities:		
Receipt from facilities charges	-	358,409
Receipt from other revenues	-	1,102,890
Property taxes and fee collected	998,081	998,457
Net cash provided by noncapital financing activities	<u>998,081</u>	<u>2,459,756</u>
Cash flows from capital and related financing activities:		
Acquisition of capital assets	(11,308,971)	(11,185,202)
Proceeds from sale of assets	-	51,794
Capital contribution	3,698,483	5,497,996
Repayment of bonds payable and leases	(974,214)	(834,309)
Leases receivable	134,729	-
Other lease income	(62,646)	-
Interest payment	(213,903)	(179,342)
Capital facilities and developer fees received	-	864,945
Capital facilities and developer fees refunded and developer fees used	-	(6,754,328)
Net cash (used in) capital and related financing activities	<u>(8,726,522)</u>	<u>(12,538,446)</u>
Cash flows from investing activities:		
Interest received	(2,944,531)	371,112
Contributions to Joint Power Authority	(17,115,045)	(18,689,727)
Net cash (used in) investing activities	<u>(20,059,576)</u>	<u>(18,318,615)</u>
Net Change in Cash and Cash Equivalents	496,154	7,704,614
Cash and cash equivalents:		
Beginning of year (as reclassified, see Note 2)	102,127,442	94,422,828
End of year	<u>\$ 102,623,596</u>	<u>\$ 102,127,442</u>
Noncash investing activities:		
Change in fair value of investments	<u>\$ (3,956,272)</u>	<u>\$ 859,677</u>

The accompanying notes are an integral part of these financial statements.

Las Virgenes Municipal Water District

Statements of Cash Flows (Continued) For the Years Ended June 30, 2022 and 2021

	Primary Government	
	2022	2021
Reconciliation of net operating income to net cash provided by operating activities:		
Net operating income	\$ 30,546,135	\$ 26,930,102
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	4,413,070	3,831,467
Changes in operating assets and liabilities		
(Increase) decrease in accounts and other receivables	1,601,718	(375,031)
(Increase) decrease in due from Joint Powers Authority	(2,338,135)	4,551,629
(Increase) decrease in inventories	413,028	165,879
(Increase) decrease in prepaid items	(219,735)	(279,434)
(Increase) decrease in deferred outflows or resources - pension	1,253,102	(1,154,336)
(Increase) decrease in deferred outflows or resources - OPEB	234,360	235,315
Increase (decrease) in accounts and contracts payable and accrued expenses	(1,836,707)	1,869,375
Increase (decrease) in compensated absences	(216,736)	108,166
Increase (decrease) in deposits and other	56,384	287,163
Increase (decrease) in net pension liability	(12,794,375)	3,480,859
Increase (decrease) in net OPEB liability	(2,454,678)	(4,297,598)
Increase (decrease) in deferred inflows or resources - pension	9,590,920	(1,850,292)
Increase (decrease) in deferred inflows or resources - OPEB	35,820	2,598,655
Net cash provided by operating activities	\$ 28,284,171	\$ 36,101,919

Disclosure of noncash transactions:

None

The accompanying notes are an integral part of these financial statements.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 1 - Reporting Entity

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

Discretely Presented Component Unit

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Cash, Cash Equivalents, and Investments

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

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

The District also participates in the California Asset Management Program ("CAMP"). CAMP is a California Joint Powers Authority ("JPA") established in 1989 to provide California public agencies with professional investment services. The CAMP Pool is managed to maintain a dollar-weighted average portfolio of 60 days or less and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Pool invests in obligations of the United States Government and its agencies, high-quality, short-term debt obligations of U.S. companies and financial institutions. The Pool is a permitted investment for all local agencies under California Government Code Section 53601(p).

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Cash, Cash Equivalents, and Investments (Continued)

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

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

Restricted Cash and Investments

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

Fair Value Measurements

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

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

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Receivables and Unbilled Revenues

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

Inventories

Inventories consist of expendable materials, supplies, and water in storage and are stated at average cost. Inventory is valued the using normal average cost method.

Prepaid Items

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

Capital Assets

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

Primary Government

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

Discretely Presented Component Unit - JPA

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

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

Major outlays for capital assets are capitalized as projects, once constructed, and repairs and maintenance costs are expensed.

Capital Contributions

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

Compensated Absences

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

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

Long-Term Debt

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

Arbitrage Rebate Requirement

The District is subject to the Internal Revenue Code ("IRC") Section 148(f), related to its tax-exempt revenue bonds. The IRC requires that investment earnings on gross proceeds of any revenue bonds that are in excess of the amount prescribed will be surrendered to the Internal Revenue Service. The District had no rebate liability for arbitrage as of June 30, 2022 and 2021.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Pension

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

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

For the Year Ended	June 30, 2022
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

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

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

Other Postemployment Benefits ("OPEB")

For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined by an actuary. Investments are reported at fair value.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Other Postemployment Benefits (“OPEB”) (Continued)

GASB 75 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

For the Year Ended	June 30, 2022
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021
For the Year Ended	June 30, 2021
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

Net Position

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

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

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

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

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

Property Taxes

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

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Property Taxes (Continued)

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

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

No allowance for doubtful accounts was considered necessary.

Use of Estimates

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

Accounting Changes

During the fiscal year ended June 30, 2022, the District implemented the following accounting standards:

- In June 2017, GASB issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. GASB Statement No. 87 is effective for the District's fiscal year ending June 30, 2022.
- In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* (GASB Statement No. 89), to (1) enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) simplify accounting for interest cost incurred before the end of a construction period. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. GASB Statement No. 89 is effective for the District's fiscal year ending June 30, 2022.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Accounting Changes (Continued)

- In January 2020, GASB issued Statement No. 92, *Omnibus 2020 (GASB Statement No. 92)*, to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics. GASB Statement No. 92 is effective for the District's fiscal year ending June 30, 2022.
- In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32 (GASB Statement No. 97)*, to (1) increase consistency and comparability related to the reporting of fiduciary component units; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. GASB Statement No. 97 is effective for the District's fiscal year ending June 30, 2022.

Upcoming New GASB Pronouncements

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

- In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations (GASB Statement No. 91)*, to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. GASB Statement No. 91 originally effective for the District's fiscal year ending June 30, 2022, has been postponed to fiscal year ending June 30, 2023.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Upcoming New GASB Pronouncements (Continued)

- In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates* (GASB Statement No. 93), to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR) - most notably, the London Interbank Offered Rate (LIBOR) which is expected to cease to exist in its current form at the end of 2021. GASB Statement No. 93 originally effective for the District's fiscal year ending June 30, 2022, has been postponed to fiscal year ending June 30, 2023.
- In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (GASB Statement No. 94) to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). GASB Statement No. 94 is effective for the District's fiscal year ending June 30, 2023.
- In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB Statement No. 96), to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. GASB Statement No. 96 is effective for the District's fiscal year ending June 30, 2023.
- In April 2022, GASB issued Statement No. 99, *Omnibus 2022* (GASB Statement No. 99) To provide guidance on enhancing comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. GASB Statement No. 99 is effective for the District's fiscal year ending June 30, 2023.
- In April 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB No. 62* (GASB Statement No. 100) to provide guidance on accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. GASB Statement No. 100 is effective for the District's fiscal year ending June 30, 2023.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Upcoming New GASB Pronouncements (Continued)

- In June 2022, GASB issued Statement No. 101, *Compensated Absences*. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

Note 3 - Cash and Investments

At June 30, 2022 and 2021, cash and investments are classified in the accompanying statements of net position as follows:

	2022			2021		
	Primary Government	Discretely Presented Component Unit - JPA	Total	Primary Government	Discretely Presented Component Unit - JPA	Total
Total Cash and Investments	\$ 102,623,596	\$ 7,312,917	\$ 109,936,513	\$ 102,127,442	\$ 4,921,769	\$ 107,049,211

At June 30, 2022 and 2021, cash and investments consisted of the following:

	2022			2021		
	Primary Government	Discretely Presented Component Unit - JPA	Total	Primary Government	Discretely Presented Component Unit - JPA	Total
Deposits:						
Demand deposits	\$ 2,073,575	\$ 147,754	\$ 2,221,329	\$ 675,786	\$ 404,635	\$ 1,080,421
Petty cash	1,400	-	1,400	2,200	-	2,200
Total Deposits	<u>2,074,975</u>	<u>147,754</u>	<u>2,222,729</u>	<u>677,986</u>	<u>404,635</u>	<u>1,082,621</u>
Investments:						
Money market mutual funds	-	-	-	39,270	-	39,270
Municipal bonds	15,465,799	-	15,465,799	14,823,480	-	14,823,480
U.S. Government Sponsored Agency Security	37,992,363	4,412,700	42,405,063	35,051,609	762,147	35,813,756
Certificate of deposit	8,462,669	-	8,462,669	9,314,449	-	9,314,449
California Asset Management Program	12,257,911	873,450	13,131,361	11,112,809	-	11,112,809
California Local Agency Investment Fund	26,369,879	1,879,013	28,248,892	31,107,839	3,754,987	34,862,826
Total Investments	<u>100,548,621</u>	<u>7,165,163</u>	<u>107,713,784</u>	<u>101,449,456</u>	<u>4,517,134</u>	<u>105,966,590</u>
Total Cash and Investments	<u>\$ 102,623,596</u>	<u>\$ 7,312,917</u>	<u>\$ 109,936,513</u>	<u>\$ 102,127,442</u>	<u>\$ 4,921,769</u>	<u>\$ 107,049,211</u>

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 3 - Cash and Investments (Continued)

Fair Value Measurement

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

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

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

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

At June 30, 2022 and 2021, investments are reported at fair value. The following table presents the fair value measurement of investments on a recurring basis and the levels within GASB 72 fair value hierarchy in which the fair value measurements fall at June 30, 2022 and 2021:

	2022			2021		
	Significant Other Observable Input (Level 2)	Uncategorized	Total	Significant Other Observable Input (Level 2)	Uncategorized	Total
Money market mutual funds	\$ -	\$ -	\$ -	\$ -	\$ 39,270	\$ 39,270
Municipal Bonds	15,465,799	-	15,465,799	14,823,480	-	14,823,480
Federal Agricultural Mortgage Corporation	14,303,260	-	14,303,260	9,604,933	-	9,604,933
Federal Farm Credit Bank	13,420,620	-	13,420,620	11,108,810	-	11,108,810
Federal Home Loan Bank	8,202,753	-	8,202,753	4,103,100	-	4,103,100
Federal Home Loan Mortgage Corporation	1,845,150	-	1,845,150	7,013,123	-	7,013,123
Federal Nation Mortgage Association	3,697,950	-	3,697,950	2,977,810	-	2,977,810
Tennessee Valley Authority	935,330	-	935,330	1,005,980	-	1,005,980
Certificate of Deposit	8,462,669	-	8,462,669	9,314,449	-	9,314,449
California Asset Management Program	-	13,131,361	13,131,361	-	11,112,809	11,112,809
California Local Agency Investment Fund	-	28,248,892	28,248,892	-	34,862,826	34,862,826
Total Investments	\$ 66,333,531	\$ 41,380,253	\$ 107,713,784	\$ 59,951,685	\$ 46,014,905	\$ 105,966,590

Demand Deposits

Demand deposits are held in pool by the District. The carrying amounts of cash deposits were \$2,221,329 and \$1,080,421 at June 30, 2022 and 2021, respectively. Bank balances at June 30, 2022 and 2021 were \$3,507,298 and \$3,068,836 respectively, which were fully insured and/or collateralized with securities held by the pledging financial institutions in the District's name as discussed below.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 3 - Cash and Investments (Continued)

Demand Deposits (Continued)

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

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

Investment Pools

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

These investments include the following:

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

JPA's investment in LAIF was pooled with the District. As of June 30, 2022, and 2021, the District had \$28,248,892 and \$34,862,826 respectively, invested in LAIF, which had invested 1.14% and 2.62% of the pool investment funds in Structured Notes and Asset-Backed Securities, respectively. The value of the investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are reported at net asset value.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 3 - Cash and Investments (Continued)

Investment Pools (Continued)

The District is also a voluntary participant in CAMP, a Joint Powers Authority established in 1989 to provide California public agencies with professional investment services. The CAMP pool is a permitted investment for all local agencies under California Government Code Section 53601(p). CAMP is directed by a Board of Trustees, which is made up of experienced local government finance directors and treasurers. There are no withdrawal limitations or restrictions.

Investments Authorized by the California Code and the District's Investment Policy

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

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
United States treasury bills, bonds and notes	5 years	None	None
United States government sponsored agency securities	5 years	None	None
Time deposits	1 year	25%	None
Repurchase agreements/reverse repurchase agreement	30 days	25%/10%	None
California Asset Management Program (CAMP)	None	25%	\$75,000,000
California Local Agency Investment Fund (LAIF)	None	25%	\$75,000,000
Bonds issue by local agencies or states	5 years	None	None
Certificates of deposit (negotiable/non-negotiable/placement)	5 years	25%	\$250,000

Investments Authorized by Debt Agreements

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

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

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 3 - Cash and Investments (Continued)

Investments Authorized by Debt Agreements (Continued)

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Maximum Investment in One Issuer
United States treasury obligations	None	None	None
United States government sponsored agency securities	3 years	None	None
Time deposits	360 days	None	None
Banker's acceptances	360 days	None	None
Money market mutual fund	None	None	None
California Asset Management Program (CAMP)	None	None	None
California Local Agency Investment Fund (LAIF)	None	None	None
Commercial paper	270 days	None	None
Investment agreement	None	None	None
Other investments approved by bond insurer	None	None	None

Disclosures Relating to Interest Rate Risk

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

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following tables that shows the distribution of the District's investments by maturity as of June 30, 2022 and 2021.

Investment Type	2022					Fair Value Total
	Remaining Maturity (in Years)					
	Less Than 1 Year	1 to 2 Years	2 to 3 Years	3 to 4 Years	4 to 5 Years	
Municipal bonds	\$ 4,862,554	\$ 3,701,611	\$ 2,781,739	\$ 885,240	\$ 3,234,655	\$ 15,465,799
Federal Agricultural Mortgage Corporation	1,995,990	1,991,670	3,808,180	3,687,220	2,820,200	14,303,260
Federal Farm Credit Bank	1,999,550	4,917,890	-	3,659,640	2,843,540	13,420,620
Federal Home Loan Bank	1,002,850	2,480,023	963,220	914,760	2,841,900	8,202,753
Federal Home Loan Mortgage Corporation	-	-	-	1,845,150	-	1,845,150
Federal Nation Mortgage Association	-	-	-	3,697,950	-	3,697,950
Tennessee Valley Authority	-	-	935,330	-	-	935,330
Certificate of deposit	1,716,739	1,707,437	2,333,645	1,567,735	1,137,113	8,462,669
California Asset Management Program	13,131,361	-	-	-	-	13,131,361
California Local Agency Investment Fund (LAIF)	28,248,892	-	-	-	-	28,248,892
	<u>\$ 52,957,936</u>	<u>\$ 14,798,631</u>	<u>\$ 10,822,114</u>	<u>\$ 16,257,695</u>	<u>\$ 12,877,408</u>	<u>\$ 107,713,784</u>

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 3 - Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk (Continued)

Investment Type	2021					Fair Value Total
	Remaining Maturity (in Years)					
	Less Than 1 Year	1 to 2 Years	2 to 3 Years	3 to 4 Years	4 to 5 Years	
Money market mutual funds	\$ 39,270	\$ -	\$ -	\$ -	\$ -	\$ 39,270
Municipal bonds	2,882,116	4,487,221	3,911,658	2,583,328	959,157	14,823,480
Federal Agricultural Mortgage Corporation	473,593	1,030,040	1,053,910	3,068,620	3,978,770	9,604,933
Federal Farm Credit Bank	-	2,063,580	4,099,530	1,002,590	3,943,110	11,108,810
Federal Home Loan Bank	-	1,057,920	1,065,890	989,830	989,460	4,103,100
Federal Home Loan Mortgage Corporation	2,031,900	-	996,990	1,008,760	2,975,473	7,013,123
Federal Nation Mortgage Association	-	-	-	-	2,977,810	2,977,810
Tennessee Valley Authority	-	-	-	1,005,980	-	1,005,980
Certificate of deposit	1,731,856	1,759,892	1,562,339	2,543,277	1,717,085	9,314,449
California Asset Management Program	11,112,809	-	-	-	-	11,112,809
California Local Agency Investment Fund (LAIF)	34,862,826	-	-	-	-	34,862,826
	<u>\$ 53,134,370</u>	<u>\$ 10,398,653</u>	<u>\$ 12,690,317</u>	<u>\$ 12,202,385</u>	<u>\$ 17,540,865</u>	<u>\$ 105,966,590</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the District's policy to limit its investments in these investment types to the top rating issued by NRSROs, including raters Standard and Poor's, and Moody's Investors Service. Presented in the following tables are the Standard and Poor's credit ratings for the District's investments as of June 30, 2022 and 2021.

Investment Type	2022					
	Total as of June 30, 2022	Minimum Legal Requirement	AAA	AA+/-	A+	Unrated
	Money market mutual funds	\$ -	None	\$ -	\$ -	\$ -
Municipal bonds	15,465,799	AA-	1,460,125	7,985,930	-	6,019,744
Federal Agricultural Mortgage Corporation	14,303,260	None	-	-	-	14,303,260
Federal Farm Credit Bank	13,420,620	None	13,420,620	-	-	-
Federal Home Loan Bank	8,202,753	None	8,202,753	-	-	-
Federal Home Loan Mortgage Corporation	1,845,150	None	1,845,150	-	-	-
Federal Nation Mortgage Association	3,697,950	None	3,697,950	-	-	-
Tennessee Valley Authority	935,330	None	935,330	-	-	-
Certificate of deposit	8,462,669	None	-	-	-	8,462,669
California Asset Management Program	13,131,361	None	-	-	-	13,131,361
California Local Agency Investment Fund (LAIF)	28,248,892	None	-	-	-	28,248,892
	<u>\$ 107,713,784</u>		<u>\$ 29,561,928</u>	<u>\$ 7,985,930</u>	<u>\$ -</u>	<u>\$ 70,165,926</u>

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

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 3 - Cash and Investments (Continued)

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single investment. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Further, the District's policy allows no more than 50% of the total investment portfolio to be invested in a single security issuer or with a single financial institution, with the exception of U.S. Treasury securities and authorized pools. As of June 30, 2022 and 2021, the District had no investments exceed this limit.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2022, the District's deposits with financial institutions are interest bearing, and have a limited insurance coverage with the federal deposit insurance corporation up to \$250,000. Any amounts in excess of \$250,000 per institution are collateralized by the bank with pledged securities.

Note 4 - Accounts Receivable

Accounts receivable primarily consist of sales and services fees as well as the District's allocation of property taxes collected but not remitted by Los Angeles County. As of June 30, 2022 and 2021, sales and services receivable, net of allowance for uncollectible accounts, were in the amount of \$7,629,895 and \$8,901,721 for the District and \$5,199,331 and \$2,289,417 for the JPA, respectively. As of June 30, 2022 and 2021, allowance for uncollectible accounts were in the amount of \$135,000 and \$126,000 for the District. The JPA does not have any allowance for uncollectible accounts as of June 30, 2022 and 2021.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 5 - Inventories

Inventories consisted of the following as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
<u>Primary Government</u>		
Material and supplies	\$ 993,224	\$ 881,651
Water in storage	8,044,763	8,569,364
Total	<u>\$ 9,037,987</u>	<u>\$ 9,451,015</u>

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

Note 6 - Investment in Joint Powers Authority

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

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

	<u>2022</u>	<u>2021</u>
Beginning of year	\$ 67,140,428	\$ 66,419,847
Contributions	17,115,046	18,689,727
Share in income (loss):		
Sanitation expenses	(11,046,366)	(13,722,750)
Depreciation expense	(4,267,155)	(4,246,396)
End of year	<u>\$ 68,941,953</u>	<u>\$ 67,140,428</u>

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

	<u>2022</u>	<u>2021</u>
Primary government's net investment in JPA's capital assets	\$ 67,754,370	\$ 65,742,118
Capitalized interest, net	1,187,583	1,398,310
Investment in JPA	<u>\$ 68,941,953</u>	<u>\$ 67,140,428</u>

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 6 - Investment in Joint Powers Authority (Continued)

Condensed financial statement of the JPA as of and for the year ended June 30, 2022 and 2021 including the participants' approximate percentage shares as follows:

	2022			2021		
	Amount	Las Virgenes Municipal Water District	Triunfo Sanitation District	Amount	Las Virgenes Municipal Water District	Triunfo Sanitation District
Total assets	\$ 113,870,914	67%	33%	\$ 105,801,240	67%	33%
Total liabilities	12,737,403	67%	33%	7,438,756	67%	33%
Total equity	101,133,511	70%	30%	98,362,484	70%	30%
Billings to participants	15,366,514	67%	33%	19,000,638	67%	33%
Depreciation	5,824,838	70%	30%	5,799,831	70%	30%
Construction cost	8,595,865	71%	29%	7,035,377	71%	29%

The amount due from the JPA at June 30, 2022 and 2021 consisted of the following:

	2022	2021
Beginning of year	\$ 2,963,776	\$ 7,515,405
Additions	9,752,705	415,347
(Deletions)	(7,414,570)	(4,966,976)
End of year	<u>\$ 5,301,911</u>	<u>\$ 2,963,776</u>

Note 7 - Lease Receivable

For the year ended June 30, 2022, the financial statements include the adoption of GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On July 1, 2020, the District entered into a 148-month lease as Lessor for the use of LVMWD Reservoir. An initial lease receivable was recorded in the amount of \$404,513. As of June 30, 2022, the value of the lease receivable is \$340,746. The lessee is required to make monthly variable principal and interest payments of \$2,791 based on a CPI index of 0.00%. The lease has an interest rate of 0.4500%. The value of the deferred inflow of resources as of June 30, 2022 was \$339,225, and the District recognized lease revenue of \$32,644 during the fiscal year. The lessee has 2 extension option(s), each for 60 months. The lessee had a termination period of 1 month as of the lease commencement.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 7 - Lease Receivable (Continued)

On July 1, 2020, the District entered into a 209 month lease as Lessor for the use of Land - Southern California. An initial lease receivable was recorded in the amount of \$52,326. As of June 30, 2022, the value of the lease receivable is \$46,659. The lessee is required to make annual fixed payments of \$3,120. The lease has an interest rate of 0.8060%. The value of the deferred inflow of resources as of June 30, 2022 was \$46,327 and the District recognized lease revenue of \$2,999 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2020, the District entered into a 196-month lease as Lessor for the use of 24000 Park Belmonte. An initial lease receivable was recorded in the amount of \$479,059. As of June 30, 2022, the value of the lease receivable is \$434,056. The lessee is required to make monthly fixed payments of \$1,967. The lease has an interest rate of 0.4420%. The value of the deferred inflow of resources as of June 30, 2022 was \$420,399, and the District recognized lease revenue of \$29,330 during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

On July 1, 2020, the District entered into a 179-month lease as Lessor for the use of 32601 Torchwood Place. An initial lease receivable was recorded in the amount of \$403,052. As of June 30, 2022, the value of the lease receivable is \$351,208. The lessee is required to make monthly variable principal and interest payments of \$2,341 based on a CPI index of 0.00%. The lease has an interest rate of 0.6000%. The value of the deferred inflow of resources as of June 30, 2022 was \$349,092, and the District recognized lease revenue of \$26,980 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

On July 1, 2020, the District entered into a 99-month lease as Lessor for the use of Land - Omnipoint. An initial lease receivable was recorded in the amount of \$204,375. As of June 30, 2022, the value of the lease receivable is \$156,042. The lessee is required to make monthly variable principal and interest payments of \$2,087 based on a CPI index of 0.00%. The lease has an interest rate of 0.5060%. The value of the deferred inflow of resources as of June 30, 2022 was \$155,276, and the District recognized lease revenue of \$24,550 during the fiscal year. The lessee has 1 extension option(s), each for 60 months. The lessee had a termination period of 1 month as of the lease commencement. The District had a termination period of 1 month as of the lease commencement.

On July 1, 2020, the District entered into a 64-month lease as Lessor for the use of Cordillera WT. An initial lease receivable was recorded in the amount of \$148,188. As of June 30, 2022, the value of the lease receivable is \$93,804. The lessee is required to make monthly variable principal and interest payments of \$2,303.42 based on a CPI index of 0.00%. The lease has an interest rate of 0.3870%. The value of the deferred inflow of resources as of June 30, 2022 was \$93,219, and the District recognized lease revenue of \$27,485 during the fiscal year. The lessee has 1 extension option(s), each for 60 months.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 7 - Lease Receivable (Continued)

As of June 30, 2022 and 2021, the District had total outstanding lease receivables of \$1,422,515 and \$1,557,244 and related deferred inflows of \$1,403,538 and \$1,547,525, respectively.

Note 8 - Capital Assets

Primary Government

A summary of changes in capital assets for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Additions	Deletions	Reclassification	Balance June 30, 2022
Capital assets, not depreciated					
Land and land rights:					
Water plant	\$ 6,804,123	\$ -	\$ -	\$ -	\$ 6,804,123
Sanitation plant	111,235	-	-	-	111,235
Construction in progress	11,593,166	11,308,376	-	(2,659,500)	20,242,042
Total capital assets, not depreciated	18,508,524	11,308,376	-	(2,659,500)	27,157,400
Capital assets, being depreciated					
Water plant:					
Source of supply	42,947,848	-	-	166,393	43,114,241
Plant	128,496,665	-	-	2,088,776	130,585,441
Structure	21,397,622	595	-	73,350	21,471,567
Sanitation plant:					
Plant	7,472,620	-	-	-	7,472,620
Machinery and equipment	17,318	-	-	-	17,318
General utility plant:					
Building and improvements	22,094,928	-	-	-	22,094,928
Machinery and equipment	11,821,674	-	-	330,981	12,152,655
Total capital assets, being depreciated	234,248,675	595	-	2,659,500	236,908,770
Less accumulated depreciation					
Water plant:					
Source of supply	(14,078,903)	(924,611)	-	-	(15,003,514)
Plant	(62,151,409)	(1,251,392)	-	-	(63,402,801)
Structure	(18,340,572)	(1,290,408)	-	-	(19,630,980)
Sanitation plant:					
Plant	(4,334,950)	(130,561)	-	-	(4,465,511)
Machinery and equipment	(17,318)	-	-	-	(17,318)
General utility plant:					
Building and improvements	(14,360,794)	(422,358)	-	-	(14,783,152)
Machinery and equipment	(10,307,164)	(374,282)	-	-	(10,681,446)
Total accumulated depreciation	(123,591,110)	(4,393,612)	-	-	(127,984,722)
Total capital assets, being depreciated, net	110,657,565	(4,393,017)	-	2,659,500	108,924,048
Total capital assets, net	\$ 129,166,089	\$ 6,915,359	\$ -	\$ -	\$ 136,081,448

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 8 - Capital Assets (Continued)

Primary Government (Continued)

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

	Balance July 1, 2020	Additions	Deletions	Reclassification	Balance June 30, 2021
Capital assets, not depreciated					
Land and land rights:					
Water plant	\$ 6,804,123	\$ -	\$ -	\$ -	\$ 6,804,123
Sanitation plant	111,235	-	-	-	111,235
Construction in progress	3,592,119	10,829,393	-	(2,828,346)	11,593,166
Total capital assets, not depreciated	<u>10,507,477</u>	<u>10,829,393</u>	<u>-</u>	<u>(2,828,346)</u>	<u>18,508,524</u>
Capital assets, being depreciated					
Water plant:					
Source of supply	41,737,630	-	-	1,210,218	42,947,848
Plant	127,400,320	-	-	1,096,345	128,496,665
Structure	21,113,695	283,927	-	-	21,397,622
Sanitation plant:					
Plant	7,472,620	-	-	-	7,472,620
Machinery and equipment	17,318	-	-	-	17,318
General utility plant:					
Building and improvements	22,094,928	-	-	-	22,094,928
Machinery and equipment	11,469,407	71,882	(241,398)	521,783	11,821,674
Total capital assets, being depreciated	<u>231,305,918</u>	<u>355,809</u>	<u>(241,398)</u>	<u>2,828,346</u>	<u>234,248,675</u>
Less accumulated depreciation					
Water plant:					
Source of supply	(13,160,750)	(918,153)	-	-	(14,078,903)
Plant	(60,298,660)	(1,852,749)	-	-	(62,151,409)
Structure	(18,261,164)	(79,408)	-	-	(18,340,572)
Sanitation plant:					
Plant	(4,197,006)	(137,944)	-	-	(4,334,950)
Machinery and equipment	(17,318)	-	-	-	(17,318)
General utility plant:					
Building and improvements	(13,882,168)	(478,626)	-	-	(14,360,794)
Machinery and equipment	(10,183,975)	(364,587)	241,398	-	(10,307,164)
Total accumulated depreciation	<u>(120,001,041)</u>	<u>(3,831,467)</u>	<u>241,398</u>	<u>-</u>	<u>(123,591,110)</u>
Total capital assets, being depreciated, net	<u>111,304,877</u>	<u>(3,475,658)</u>	<u>-</u>	<u>2,828,346</u>	<u>110,657,565</u>
Total capital assets, net	<u>\$ 121,812,354</u>	<u>\$ 7,353,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,166,089</u>

A summary of changes in intangible assets of the District for the years ending June 30, 2022 and 2021 are as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Intangible right-to-use asset	\$ 83,283	\$ -	\$ -	\$ 83,283
Accumulated amortization	(19,457)	(19,458)	-	(38,915)
Lease asset, net of amortization	<u>\$ 63,826</u>	<u>\$ (19,458)</u>	<u>\$ -</u>	<u>\$ 44,368</u>
	Balance			Balance
	July 1, 2020	Additions	Deletions	June 30, 2021
Intangible right-to-use asset	\$ -	\$ 83,283	\$ -	\$ 83,283
Accumulated amortization	-	(19,457)	-	(19,457)
Lease asset, net of amortization	<u>\$ -</u>	<u>\$ 63,826</u>	<u>\$ -</u>	<u>\$ 63,826</u>

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 8 - Capital Assets (Continued)

Discretely Presented Component Unit - JPA

A summary of changes in capital assets for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Additions	Deletions	Reclassification	Balance June 30, 2022
Capital assets, not depreciated					
Land and land rights	\$ 14,368,150	\$ -	\$ -	\$ -	\$ 14,368,150
Construction in progress	7,738,580	8,595,865	-	(5,314,003)	11,020,442
Total capital assets, not depreciated	<u>22,106,730</u>	<u>8,595,865</u>	<u>-</u>	<u>(5,314,003)</u>	<u>25,388,592</u>
Capital assets, being depreciated					
Sewer and treatment plant	130,623,917	72,341	-	-	130,696,258
Compost plant and farm	78,707,298	5,184,645	-	-	83,891,943
Recycled water system	35,509,083	2,534	-	-	35,511,617
Advanced water system	4,366,140	54,483	-	-	4,420,623
Total capital assets, being depreciated	<u>249,206,438</u>	<u>5,314,003</u>	<u>-</u>	<u>-</u>	<u>254,520,441</u>
Less accumulated depreciation					
Sewer and treatment plant	(93,841,866)	(2,992,912)	-	-	(96,834,778)
Compost plant and farm	(55,062,807)	(1,764,607)	-	-	(56,827,414)
Recycled water system	(24,002,350)	(942,034)	-	-	(24,944,384)
Advanced water system	(43,661)	(125,285)	-	-	(168,946)
Total accumulated depreciation	<u>(172,950,684)</u>	<u>(5,824,838)</u>	<u>-</u>	<u>-</u>	<u>(178,775,522)</u>
Total capital assets, being depreciated, net	<u>76,255,754</u>	<u>(510,835)</u>	<u>-</u>	<u>-</u>	<u>75,744,919</u>
Total capital assets, net	<u>\$ 98,362,484</u>	<u>\$ 8,085,030</u>	<u>\$ -</u>	<u>\$ (5,314,003)</u>	<u>\$ 101,133,511</u>

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

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

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 9 - Compensated Absences

A summary of changes in compensated absences for the year ended June 30, 2022 is as follows:

Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year	Due in More than One Year
\$ 2,466,299	\$ 621,528	\$ (838,264)	\$ 2,249,563	\$ 922,090	\$ 1,327,473

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

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

Note 10 - Long-Term Liabilities

A summary of changes in long-term debt for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year	Due in More than One Year
Direct borrowing:						
2020 Installment purchase agreement	\$ 9,300,000	\$ -	\$ (955,000)	\$ 8,345,000	\$ 975,000	\$ 7,370,000
Lease liability	64,462	-	(19,214)	45,248	19,773	25,475
Total Long-Term Debt	\$ 9,364,462	\$ -	\$ (974,214)	\$ 8,390,248	\$ 994,773	\$ 7,395,475

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

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year	Due in More than One Year
Direct borrowing:						
2020 Installment purchase agreement	\$ 10,100,000	\$ -	\$ (800,000)	\$ 9,300,000	\$ 995,000	\$ 8,305,000
Capital lease	15,488	-	(15,488)	-	-	-
Lease liability	83,283	-	(18,821)	64,462	19,214	45,248
Total Long-Term Debt	\$ 10,198,771	\$ -	\$ (834,309)	\$ 9,364,462	\$ 1,014,214	\$ 8,350,248

2020 Installment Purchase Agreement

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

The installment purchase agreement has an interest rate of 1.95% and is scheduled to be paid in full on November 1, 2029 and Interest is payable semiannually on May 1 and

November 1, beginning November 1, 2020. The installment purchase agreement is subject to prepayment provisions set forth in the installment agreement.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 10 - Long-Term Liabilities (Continued)

2020 Installment Purchase Agreement (Continued)

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 975,000	\$ 153,221	\$ 1,128,221
2024	995,000	134,014	1,129,014
2025	1,010,000	113,465	1,123,465
2026	1,030,000	94,575	1,124,575
2027	1,050,000	74,295	1,124,295
2028 - 2030	3,285,000	96,866	3,381,866
Total	\$ 8,345,000	\$ 666,436	\$ 9,011,436

Lease Liability

For the year ended June 30, 2022, the financial statements include the adoption of GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On July 1, 2020, The District entered into a 55-month lease as Lessee for the use of AIRGAS. An initial lease liability was recorded in the amount of \$14,882. As of June 30, 2022, the value of the lease liability is \$8,881. The District is required to make monthly fixed payments of \$325. The lease has an interest rate of 0.6000%. The value of the right to use asset as of June 30, 2022 of \$14,882 with accumulated amortization of \$6,451.

On July 1, 2020, The District entered into a 48-month lease as Lessee for the use of Building Number 1. An initial lease liability was recorded in the amount of \$49,584. As of June 30, 2022, the value of the lease liability is \$25,414. The District is required to make monthly fixed payments of \$1,014. The lease has an interest rate of 0.5530%. The value of the right to use asset as of June 30, 2022 of \$49,584 with accumulated amortization of \$24,792 is included with Buildings.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 10 - Long-Term Liabilities (Continued)

Lease Liability (Continued)

On July 1, 2020, The District entered into a 58 month lease as Lessee for the use of Postage Meter - Quadiant . An initial lease liability was recorded in the amount of \$18,816.59. As of June 30, 2022, the value of the lease liability is \$10,953. The District is required to make quarterly fixed payments of \$1,005. The lease has an interest rate of 0.6000%. The value of the right to use asset as of June 30, 2022 of \$18,817 with accumulated amortization of \$7,672 is included with Equipment.

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending			
June 30,	Principal	Interest	Total
2023	\$ 19,773	\$ 210	\$ 19,983
2024	20,348	96	20,444
2025	5,127	13	5,140
Total	\$ 45,248	\$ 319	\$ 45,567

Note 11 - Pension Plan - Defined Benefit Plan

General Information about the Pension Plan

Plan Description

The Plan is an agent multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the Plan's June 30, 2020 Annual Actuarial Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the actuarial valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 11 - Pension Plan - Defined Benefit Plan (Continued)

General Information about the Pension Plan (Continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at June 30, 2022 are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.7 % @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employer contribution rates	10.22%	7.00%

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 11 - Pension Plan - Defined Benefit Plan (Continued)

Employees Covered

At June 30, 2020 (valuation date), the following employees were covered by the benefit terms:

	<u>2020</u>	<u>2019</u>
<i>Inactive employees or beneficiaries</i>		
currently receiving benefits	161	159
<i>Inactive employees entitled to but</i>		
not yet receiving benefits	74	72
<i>Active</i>	107	104
Total	<u>235</u>	<u>231</u>

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended June 30, 2022 were \$3,121,268.

Net Pension Liability

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 11 - Pension Plan - Defined Benefit Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB 68
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ⁽¹⁾	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.50% until Purchasing Power

⁽¹⁾ The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website, at www.calpers.ca.gov.

Long-term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 11 - Pension Plan - Defined Benefit Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The expected real rates of return by asset class are as follows:

Asset Class¹	Assumed Asset Allocation	Real Return Years 1 - 10²	Real Return Years 11+³
Public equity	50.0%	4.80%	5.98%
Fixed income	28.0%	1.00%	2.62%
Inflation assets	-	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%
Real assets	13.0%	3.75%	4.93%
Liquidity	1.0%	-	(0.92%)

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

² An expected inflation of 2.00% used for this period

³ An expected inflation of 2.92% used for this period

Change of Assumptions

There were no change of assumptions for measurement date June 30, 2021.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 11 - Pension Plan - Defined Benefit Plan (Continued)

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since

CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

Pension Plan Fiduciary Net Position

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 11 - Pension Plan - Defined Benefit Plan (Continued)

Changes in the Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period of July 1, 2020 to June 30, 2021.

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(c)=(a)-(b)
Balance at June 30, 2020 (Valuation Date)	\$ 107,875,821	\$ 86,170,136	\$ 21,705,685
Changes Recognized for the Measurement Period:			
Service cost	1,890,607	-	1,890,607
Interest on the total pension liability	7,629,771	-	7,629,771
Changes of benefit terms	-	-	-
Difference between expected and actual experience	567,566	-	567,566
Changes of assumptions	-	-	-
Net plan to plan resource movement	-	-	-
Contributions from the employer	-	2,784,221	(2,784,221)
Contributions from employees	-	829,015	(829,015)
Net investment income, net of administrative expense	-	19,355,162	(19,355,162)
Benefit payments, including refunds of employee contributions	(5,357,190)	(5,357,190)	-
Administrative expense	-	(86,079)	86,079
Other miscellaneous income	-	-	-
Net Changes during July 1, 2020 to June 30, 2021	<u>4,730,754</u>	<u>17,525,129</u>	<u>(12,794,375)</u>
Balance at June 30, 2021 (Measurement Date)	<u><u>\$ 112,606,575</u></u>	<u><u>\$ 103,695,265</u></u>	<u><u>\$ 8,911,310</u></u>

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

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

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 11 - Pension Plan - Defined Benefit Plan (Continued)

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

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

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
2021 Plan's Net Pension Liability/(Asset)	<u>\$ 22,775,617</u>	<u>\$ 8,911,310</u>	<u>\$ (2,679,132)</u>
2020 Plan's Net Pension Liability/(Asset)	<u>\$ 35,112,882</u>	<u>\$ 21,705,685</u>	<u>\$ 10,503,841</u>

Pension Plan Fiduciary Net Position

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

For the measurement periods ended June 30, 2021 and 2020, the District incurred a pension expense of \$1,170,915 and \$3,260,452.

As of June 30, 2022 and 2021, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 971,049	\$ -	\$ 1,879,954	\$ -
Changes of Assumptions	-	-	681,244	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(9,590,920)	-	-
Pension Contributions Subsequent to Measurement Date	3,121,268	-	2,784,221	-
Total	<u>\$ 4,092,317</u>	<u>\$ (9,590,920)</u>	<u>\$ 5,345,419</u>	<u>\$ -</u>

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 11 - Pension Plan - Defined Benefit Plan (Continued)

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

\$3,121,268 and \$2,784,221 were reported as deferred outflows of resources related to pension resulting from the District's contributions subsequent to the measurement date during the years ended June 30, 2022 and 2021, respectively, was recognized as a reduction of the net pension liability in the years ended June 30, 2022 and 2021 respectively. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

2022	
Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (1,627,266)
2024	(2,043,563)
2025	(2,296,151)
2026	(2,652,891)
2027	-
Total	\$ (8,619,871)

2021	
Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ 941,361
2023	829,912
2024	433,185
2025	356,740
2026	-
Total	\$ 2,561,198

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 12 - Other Postemployment Benefits

General Information about the OPEB Plan

Plan Description

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

The District has elected to join the *California Employers' Retiree Benefit Trust* (the "Trust") in accordance with GASB Statement No. 75, which provides a means to fund the annual OPEB costs, referred to as the *Actuarially Determined Contribution* (ADC). The ADC includes the normal cost (current accrual for benefits being earned) plus an amortization of the unfunded accrued liability or net OPEB liability over 15 years on level-percentage of pay basis. The ADC for fiscal year ended 2022 and 2021 was \$1,285,084 and \$1,247,654, respectively.

Eligibility

Employees of the District are eligible for retiree health benefits if they retire from the District and commence pension benefits under PERS (typically on or after age 50 with at least five years of PERS eligible service). Membership in the plan consisted of the following at June 30, 2021 and 2020, the dates of the latest actuarial valuations, respectively.

	<u>2021</u>	<u>2020</u>
Active employees	108	108
Retired employees and beneficiaries	94	94
Total	<u>202</u>	<u>202</u>

Actuarial Assumptions

The net OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 12 - Other Postemployment Benefits (Continued)

Net OPEB Liability

Actuarial Assumptions:

Actuarial cost method	Entry Age, Level Percent of Pay
Discount Rate	6.00%
Inflation	3.00%
Salary Increases	3.00% - Per annum
Investment Rate of Return	6.00%
Mortality Rate	Mortality Rates from CalPERS Experience Study (1997-2015)
Healthcare Trend Rate	3.50% for 2021-2023, 5.20% for 2024-2069, and 4.00% for 2070 and later years

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2019 to June 30, 2020.

The net OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions:

Actuarial cost method	Entry Age, Level Percent of Pay
Discount Rate	6.00%
Inflation	3.00%
Salary Increases	3.00% - Per annum
Investment Rate of Return	6.00%
Mortality Rate	Mortality Rates from CalPERS Experience Study (1997-2015)
Healthcare Trend Rate	3.50% for 2021-2023, 5.20% for 2024-2069, and 4.00% for 2070 and later years

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

Discount Rate

The discount rate used to measure the net OPEB liability was 6.0%. This discount rate assumes the District continues to fully fund for its retiree health benefits through the California Employers' Retiree Benefit Trust (CERBT) under its investment allocation strategy 1. The rate reflects the CERBT published median interest rate for strategy 1 of 7.28% with an additional margin for adverse deviation. The tables below reflect long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 12 - Other Postemployment Benefits (Continued)

Net OPEB Liability (Continued)

Measurement date June 30, 2021:

Asset Class	Percentage of Portfolio	Real Return
Global ex-U.S. Equity	22%	5.5%
U.S. Fixed	49%	1.5%
Treasury Inflation Protected Securities (TIPS)	16%	1.2%
Real Estate	8%	3.7%
Commodities	5%	0.6%
	100%	

Measurement date June 30, 2020:

Asset Class	Percentage of Portfolio	Real Return
Global ex-U.S. Equity	22%	5.500%
U.S. Fixed	49%	1.500%
Treasury Inflation Protected Securities (TIPS)	16%	1.200%
Real Estate	8%	3.700%
Commodities	5%	0.600%
	100%	

Change in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c)=(a)-(b)
Balance at June 30, 2020 (Valuation Date)	\$ 23,960,183	\$ 10,253,877	\$ 13,706,306
Changes recognized for the measurement period:			
Service cost	539,986		539,986
Interest on the total OPEB liability	1,430,224		1,430,224
Changes of benefit terms	-	-	-
Difference between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions from the employer	-	2,960,833	(2,960,833)
Contributions from employees	-	1,467,876	(1,467,876)
Net investment income, net of administrative expense	-		-
Benefit payments, including refunds of employee contributions	(1,345,809)	(1,345,809)	-
Administrative expense	-	(3,821)	3,821
Net changes during July 1, 2020 to June 30, 2021	624,401	3,079,079	(2,454,678)
Balance at June 30, 2021 (Measurement Date)	\$ 24,584,584	\$ 13,332,956	\$ 11,251,628

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 12 - Other Postemployment Benefits (Continued)

Change in the Net OPEB Liability (Continued)

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

The following presents the net OPEB liability of the District at measurement date June 30, 2021, as well as what the District's net OPEB liability would be if it were calculated using a discount rate 1-percentage point lower (5.00%) or 1-percentage point higher (7.00%) than the current discount rate:

	Discount Rate - 1% (5.00%)	Current Discount Rate (6.00%)	Discount Rate + 1% (7.00%)
Net OPEB Liability	<u>\$ 13,756,126</u>	<u>\$ 11,251,628</u>	<u>\$ 9,106,195</u>

The following presents the net OPEB liability of the District at measurement date June 30, 2021, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	Healthcare Trend - 1% Decrease	Current Healthcare Cost Trend Rates	Healthcare Trend + 1% Increase
Net OPEB Liability	<u>\$ 8,656,228</u>	<u>\$ 11,251,628</u>	<u>\$ 14,330,898</u>

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c)=(a)-(b)
Balance at June 30, 2019 (Valuation Date)	<u>\$ 26,284,898</u>	<u>\$ 8,280,994</u>	<u>\$ 18,003,904</u>
Changes recognized for the measurement period:			
Service cost	560,131	-	560,131
Interest on the total OPEB liability	1,572,177	-	1,572,177
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(1,485,687)	-	(1,485,687)
Changes of assumptions	(1,668,195)	-	(1,668,195)
Contributions from the employer	-	2,696,541	(2,696,541)
Contributions from employees	-	-	-
Net investment income, net of administrative expense	-	587,187	(587,187)
Benefit payments, including refunds of employee contributions	(1,303,141)	(1,301,141)	-
Administrative expense	-	(7,704)	7,704
Net changes during July 1, 2018 to June 30, 2019	<u>(2,324,715)</u>	<u>1,974,883</u>	<u>(4,297,598)</u>
Balance at June 30, 2021 (Measurement Date)	<u>\$ 23,960,183</u>	<u>\$ 10,255,877</u>	<u>\$ 13,706,306</u>

Las Virgenes Municipal Water District

**Notes to the Basic Financial Statements
For the Years Ended June 30, 2022 and 2021**

Note 12 - Other Postemployment Benefits (Continued)

Change in the Net OPEB Liability (Continued)

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

The following presents the net OPEB liability of the District at measurement date June 30, 2020, as well as what the District's net OPEB liability would be if it were calculated using a discount rate 1-percentage point lower (5.00%) or 1-percentage point higher (7.00%) than the current discount rate:

	Discount Rate - 1% (5.00%)	Current Discount Rate (6.00%)	Discount Rate + 1% (7.00%)
Net OPEB Liability	<u>\$ 16,198,364</u>	<u>\$ 13,706,306</u>	<u>\$ 11,573,972</u>

The following presents the net OPEB liability of the District at measurement date June 30, 2020, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	Healthcare Trend - 1% Decrease	Healthcare Cost Trend Rate	Healthcare Trend + 1% Increase
Net OPEB Liability	<u>\$ 11,326,623</u>	<u>\$ 13,706,306</u>	<u>\$ 16,524,791</u>

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

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

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 12 - Other Postemployment Benefits (Continued)

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

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

For the years ended June 30, 2022 and 2021, the District recognized OPEB expense of \$1,600,804 and \$867,823, respectively, for the District Plan. At June 30, 2022 and 2021 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 2,862,376	\$ -	\$ 2,950,042	\$ -
Changes of assumptions	322,725	(1,121,245)	469,419	(1,394,720)
Differences between expected and actual experience	-	(1,062,096)	-	(1,334,522)
Difference between projected and actual return on investments	-	(743,660)	-	(161,939)
Total	\$ 3,185,101	\$ (2,927,001)	\$ 3,419,461	\$ (2,891,181)

The \$2,862,376 and \$2,950,042 reported as deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date during the years ended June 30, 2022 and 2021, respectively will be recognized as a reduction of the net OPEB liability in the years ended June 30, 2022 and 2021, respectively. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in future expenses as follows:

Year Ended June 30,	2022	Year Ended June 30,	2021
	Deferred Outflows/(Inflows) of Resources		Deferred Outflows/(Inflows) of Resources
2023	\$ (618,965)	2022	\$ (458,668)
2024	(592,490)	2023	(458,668)
2025	(663,794)	2024	(432,197)
2026	(677,325)	2025	(503,497)
2027	(51,702)	2026	(517,032)
Thereafter	-	Thereafter	(51,700)
Total	\$ (2,604,276)	Total	\$ (2,421,762)

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 13 - Net Position

As of June 30, 2022, and 2021, the net position for the District consisted of the following:

	2022		2021	
	Primary Government	Discretely Presented Component Unit - JPA	Primary Government	Discretely Presented Component Unit - JPA
Net investment in capital assets:				
Capital assets, net of accumulated depreciation	\$ 136,125,816	\$ 101,133,511	\$ 129,166,089	\$ 98,362,484
Less:				
2020 Installment purchase agreement	(8,345,000)	-	(9,300,000)	-
Lease liability	(45,248)	-	(64,462)	-
Total net investment in capital assets	127,735,568	101,133,511	119,801,627	98,362,484
Unrestricted:				
Designated for:				
Investment in JPA	68,941,953	-	67,140,428	-
Rate stabilization	8,000,000	-	8,000,000	-
Insurance	8,035,219	-	8,045,943	-
Operating emergencies	14,726,470	-	14,388,564	-
Pure water	35,000,000	-	15,000,000	-
Undesignated	24,079,082	-	36,857,471	-
Total unrestricted	158,782,724	-	149,432,406	-
Total Net Position	\$ 286,518,292	\$ 101,133,511	\$ 269,234,033	\$ 98,362,484

Note 14 - Risk Management

The District retained Tolman & Wiker Insurance Services, LLC, for general liability, property, inverse condemnation, auto and physical damage. In addition, reinsurance support for the program is provided by Swiss Reinsurance of America and Travelers Reinsurance. The coverage for the general liability provides \$11 million per occurrence and \$61 million in the aggregate with a \$50,000 self-insured retention limit per occurrence. The coverage for the property provides \$61 million of coverage with a deductible of \$50,000 per occurrence. The District paid premiums of \$1,968,610 and \$1,790,022 for the years ended June 30, 2022 and 2021, respectively.

Effective August 1, 2012, the District retained the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) for its workers' compensation insurance coverage. The District paid premiums of \$277,227 and \$218,944 for the years ended June 30, 2022 and 2021, respectively.

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 15 - Construction and Other Significant Commitments

Lawsuits

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

Contractual Commitments

As of June 30, 2022, the District had material construction commitments evidenced by contractual commitments with contractors in the amount of \$4,601,749.

Project Name	Contractual Commitment
LV Calleguas Interconnection	\$ 1,891,400
AMR / AMI	1,437,806
Various construction projects	1,272,543
	<u>\$ 4,601,749</u>

As of June 30, 2022, the JPA had material construction commitments evidenced by contractual commitments with contractors in the amount of \$4,940,036.

Project Name	Contractual Commitment
Pure Water Project Demonstration	\$ 2,428,139
Summer season TMDL compliance	1,618,097
Various construction projects	893,800
	<u>\$ 4,940,036</u>

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

Project Name	Contractual Commitment
AMR / AMI	\$ 5,034,248
LV - Calleguas Interconnection	1,887,076
Various construction projects	1,511,296
	<u>\$ 8,432,620</u>

Las Virgenes Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2022 and 2021

Note 15 - Construction and Other Significant Commitments (Continued)

Contractual Commitments (Continued)

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

Project Name	Contractual Commitment
Pure Water Project Demonstration	\$ 5,290,303
SCADA Upgrade for Tapia	754,482
Various construction projects	686,645
	<u>\$ 6,731,430</u>

Note 16 - Change in accounting principle

The District's net position was restated as follows due to the implementation of GASB 87:

Beginning net position	\$ 252,211,324
Restatement due to change in accounting principle	<u>9,876</u>
Beginning net position as restated	<u>\$ 252,221,200</u>

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

Las Virgenes Municipal Water District

Required Supplementary Information (Unaudited) Schedule of Changes in Net Pension Liability and Related Ratios Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")				
Measurement period	2021	2020	2019	2018
Total pension liability				
Service cost	\$ 1,890,607	\$ 1,744,616	\$ 1,783,579	1,744,796
Interest	7,629,771	7,306,938	6,894,754	6,486,599
Differences between expected and actual experience	567,566	1,884,476	1,883,971	(1,061,287)
Changes of assumptions	-	-	-	(2,708,692)
Benefit payments, including refunds of employee contributions	(5,357,190)	(4,996,713)	(4,560,334)	(4,292,253)
Net change in total pension liability	4,730,754	5,939,317	6,001,970	169,163
Total pension liability - beginning	107,875,821	101,936,504	95,934,534	95,765,371
Total pension liability - ending (a)	<u>\$ 112,606,575</u>	<u>\$ 107,875,821</u>	<u>\$ 101,936,504</u>	<u>\$ 95,934,534</u>
Pension fiduciary net position				
Contributions - employer	\$ 2,784,221	\$ 2,588,930	\$ 2,414,889	\$ 2,100,676
Contributions - employee	829,015	849,386	766,262	815,450
Net investment income ²	19,355,162	4,134,868	5,268,968	6,323,046
Benefit payments, including refunds of employee contributions	(5,357,190)	(4,996,713)	(4,560,334)	(4,292,253)
Other	(86,079)	(118,013)	(56,818)	(340,224)
Net change in plan fiduciary net position	17,525,129	2,458,458	3,832,967	4,606,695
Plan fiduciary net position - beginning	86,170,136	83,711,678	79,878,711	75,272,016
Plan fiduciary net position - ending (b)	<u>\$ 103,695,265</u>	<u>\$ 86,170,136</u>	<u>\$ 83,711,678</u>	<u>\$ 79,878,711</u>
District's net pension liability - ending (a) - (b)	<u>\$ 8,911,310</u>	<u>\$ 21,705,685</u>	<u>\$ 18,224,826</u>	<u>\$ 16,055,823</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>92.09%</u>	<u>78.88%</u>	<u>82.12%</u>	<u>83.26%</u>
Covered payroll	<u>\$ 11,919,217</u>	<u>\$ 11,200,332</u>	<u>\$ 10,997,736</u>	<u>\$ 10,354,515</u>
District's net pension liability as a percentage of covered payroll	<u>74.76%</u>	<u>193.80%</u>	<u>165.71%</u>	<u>155.06%</u>

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

² Net of administrative expenses in 2013-14.

Notes to Schedule:

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

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

Las Virgenes Municipal Water District

Required Supplementary Information (Unaudited) Schedule of Changes in Net Pension Liability and Related Ratios (Continued) Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")				
Measurement period	2017	2016	2015	2014
Total pension liability				
Service cost	\$ 1,813,978	\$ 1,511,819	\$ 1,593,701	1,694,463
Interest	6,456,858	6,362,749	6,129,355	6,040,285
Differences between expected and actual experience	(211,229)	(600,876)	(2,996,239)	-
Changes of assumptions	5,214,612	-	(1,492,369)	-
Benefit payments, including refunds of employee contributions	(3,808,359)	(3,984,639)	(4,076,072)	(3,145,116)
Net change in total pension liability	9,465,860	3,289,053	(841,624)	4,589,632
Total pension liability - beginning	88,299,511	85,010,458	85,852,082	81,262,450
Total pension liability - ending (a)	<u>\$ 97,765,371</u>	<u>\$ 88,299,511</u>	<u>\$ 85,010,458</u>	<u>\$ 85,852,082</u>
Pension fiduciary net position				
Contributions - employer	\$ 1,992,743	\$ 1,888,232	\$ 1,701,878	\$ 1,780,006
Contributions - employee	741,264	694,766	700,118	919,090
Net investment income ²	7,711,377	341,006	1,610,606	10,570,584
Benefit payments, including refunds of employee contributions	(3,808,359)	(3,984,639)	(4,076,072)	(3,145,116)
Other	(101,485)	(42,564)	(78,615)	-
Net change in plan fiduciary net position	6,535,540	(1,103,199)	(142,085)	10,124,564
Plan fiduciary net position - beginning	68,736,476	69,839,675	69,981,760	59,857,196
Plan fiduciary net position - ending (b)	<u>\$ 75,272,016</u>	<u>\$ 68,736,476</u>	<u>\$ 69,839,675</u>	<u>\$ 69,981,760</u>
District's net pension liability - ending (a) - (b)	<u>\$ 20,493,355</u>	<u>\$ 19,563,035</u>	<u>\$ 15,170,783</u>	<u>\$ 15,870,322</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>78.60%</u>	<u>77.84%</u>	<u>82.15%</u>	<u>81.51%</u>
Covered payroll	<u>\$ 10,502,928</u>	<u>\$ 9,775,690</u>	<u>\$ 9,545,681</u>	<u>\$ 10,635,596</u>
District's net pension liability as a percentage of covered payroll	<u>195.12%</u>	<u>200.12%</u>	<u>158.93%</u>	<u>149.22%</u>

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

² Net of administrative expenses in 2013-14.

Notes to Schedule:

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

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

Las Virgenes Municipal Water District

Required Supplementary Information (Unaudited) Schedule of Pension Plan Contributions Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")

	2022	2021	2020	2019
Actuarially determined contribution	\$ 1,285,084	\$ 2,784,221	\$ 2,588,931	\$ 2,414,889
Contributions in relation to the actuarially determined contribution	<u>(2,873,167)</u>	<u>(2,784,221)</u>	<u>(2,588,931)</u>	<u>(2,414,889)</u>
Contribution deficiency (excess)	<u>\$ (1,588,083)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll ²	\$ 12,498,168	\$ 11,919,217	\$ 11,200,332	\$ 10,997,736
Contributions as a percentage of covered-employee payroll ²	22.99%	23.36%	23.11%	21.96%

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

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

Notes to Schedule:

Valuation date: 6/30/2020 6/30/2019 6/30/2018 6/30/2017

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2021-22 were from the June 30, 2020 public agency valuations.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal, level of percent of pay
Amortization method	Level of percent of pay, closed 30 years
Amortization period	18 years
Asset valuation method	Market Value
Inflation	3.00%
Healthcare cost trend rates	3.50% for 2021-2023, 5.20% for 2024-2069, and 4.00% for 2070 and later years
Salary increases	3.00% - Per annum
Investment rate of return	6.00%
Retirement age	50-75
Preretirement Mortality	Preretirement Mortality Rates from CalPERS Experience Study (1997-2015).
Postretirement Mortality	3.50% for 2021-2023, 5.20% for 2024-2069, and 4.00% for 2070 and later years.

Las Virgenes Municipal Water District

Required Supplementary Information (Unaudited) Schedule of Pension Plan Contributions (Continued) Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS")

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 2,100,676	\$ 1,992,743	\$ 1,888,232	\$ 1,701,878	\$ 1,780,006
Contributions in relation to the actuarially determined contribution	<u>(2,100,676)</u>	<u>(1,992,743)</u>	<u>(1,888,232)</u>	<u>(1,701,878)</u>	<u>(1,780,006)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll ²	\$ 10,354,515	\$ 10,502,928	\$ 9,775,690	\$ 9,545,681	\$ 9,497,783
Contributions as a percentage of covered- employee payroll ²	20.29%	18.97%	19.32%	17.83%	18.74%

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

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

Notes to Schedule:

Valuation date:	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
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Las Virgenes Municipal Water District

Required Supplementary Information (Unaudited) Schedule of Changes in Net OPEB Liability and Related Ratios Last Ten Fiscal Years

Measurement period ¹	2021	2020	2019	2018	2017
Total OPEB liability					
Service cost	\$ 539,986	\$ 560,131	\$ 722,811	\$ 650,429	\$ 174,032
Interest	1,430,224	1,572,177	1,494,153	1,424,176	1,412,981
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	(1,485,687)	-	(179,003)	-
Changes of assumptions	-	(1,668,195)	-	909,501	-
Benefit payments, including refunds of employee contributions	(1,345,809)	(1,303,141)	(1,645,263)	(1,632,555)	(1,022,844)
Net change in total OPEB liability	624,401	(2,324,715)	571,701	1,172,548	564,169
Total OPEB liability - beginning	23,960,183	26,284,898	25,713,197	24,540,649	23,976,480
Total OPEB liability - ending (a)	<u>\$ 24,584,584</u>	<u>\$ 23,960,183</u>	<u>\$ 26,284,898</u>	<u>\$ 25,713,197</u>	<u>\$ 24,540,649</u>
OPEB fiduciary net position					
Contributions - employer	\$ 2,960,833	\$ 2,696,541	\$ 2,975,568	\$ 2,216,227	\$ 1,657,742
Contributions - employee	-	-	-	-	-
Net investment income ²	1,467,876	587,187	544,469	470,926	472,252
Benefit payments, including refunds of employee contributions	(1,345,809)	(1,303,141)	(1,645,263)	(1,632,955)	(1,022,844)
Other	(3,821)	(7,704)	(5,931)	-	(3,938)
Net change in plan fiduciary net position	3,079,079	1,972,883	1,868,843	1,054,198	1,103,212
Plan fiduciary net position - beginning	10,253,877	8,280,994	6,412,151	5,357,553	4,254,341
Plan fiduciary net position - ending (b)	<u>\$ 13,332,956</u>	<u>\$ 10,253,877</u>	<u>\$ 8,280,994</u>	<u>\$ 6,411,751</u>	<u>\$ 5,357,553</u>
District's net OPEB liability - ending (a) - (b)	<u>\$ 11,251,628</u>	<u>\$ 13,706,306</u>	<u>\$ 18,003,904</u>	<u>\$ 19,301,446</u>	<u>\$ 19,183,096</u>
Plan fiduciary net position as a percentage of the total OPEB liability	54.23%	44.80%	31.50%	24.94%	21.83%
Covered payroll	<u>\$ 11,919,217</u>	<u>\$ 11,200,332</u>	<u>\$ 10,997,736</u>	<u>\$ 10,354,515</u>	<u>\$ 10,502,928</u>
District's net OPEB liability as a percentage of covered payroll	213.66%	112.36%	157.09%	180.60%	191.23%

¹ Ten year historical information is not available.

Las Virgenes Municipal Water District

Required Supplementary Information (Unaudited) Schedule of OPEB Plan Contributions

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined employer contribution	\$ 2,862,376	\$ 2,950,042	\$ 3,038,663	\$ 2,216,227	\$ 1,657,743
Actual employer contribution	<u>(2,862,376)</u>	<u>(2,950,042)</u>	<u>(3,038,663)</u>	<u>(2,216,227)</u>	<u>(1,657,743)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 12,498,168	\$ 11,919,217	\$ 11,200,332	\$ 10,997,736	\$ 10,354,515
Contributions as a percentage of covered-employee payroll	22.90%	24.75%	26.51%	20.74%	16.53%

Las Virgenes Municipal Water District

Index to Statistical Section June 30, 2022

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

Contents: Pages

Financial Trends - These schedules contain information to help the reader understand how the District's financial performance and well-being have changed over time.

- | | |
|----------------------------|----|
| 1. Net Position | 70 |
| 2. Changes in Net Position | 71 |

Revenue Capacity - These schedule contain information to help the reader assess the District's most significant revenue source.

- | | |
|-----------------------------|----|
| 3. Revenue Base | 72 |
| 4. Revenue Rates | 73 |
| 5. Principal Revenue Payers | 75 |

Debt Capacity - These schedule present information to help the reader assess the affordability of the district's current levels of outstanding debt and the District's ability to issue additional debt in the future.

- | | |
|--|----|
| 6. Ratios of Outstanding Debt by Type | 76 |
| 7. Ratios of General Bonded Debt Outstanding | 77 |
| 8. Direct and Overlapping District Debt | 78 |
| 9. Pledged-Revenue Coverage | 79 |

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

- | | |
|---|----|
| 10. Demographic and Economic Statistics | 80 |
| 11. Principal Employers | 81 |

Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

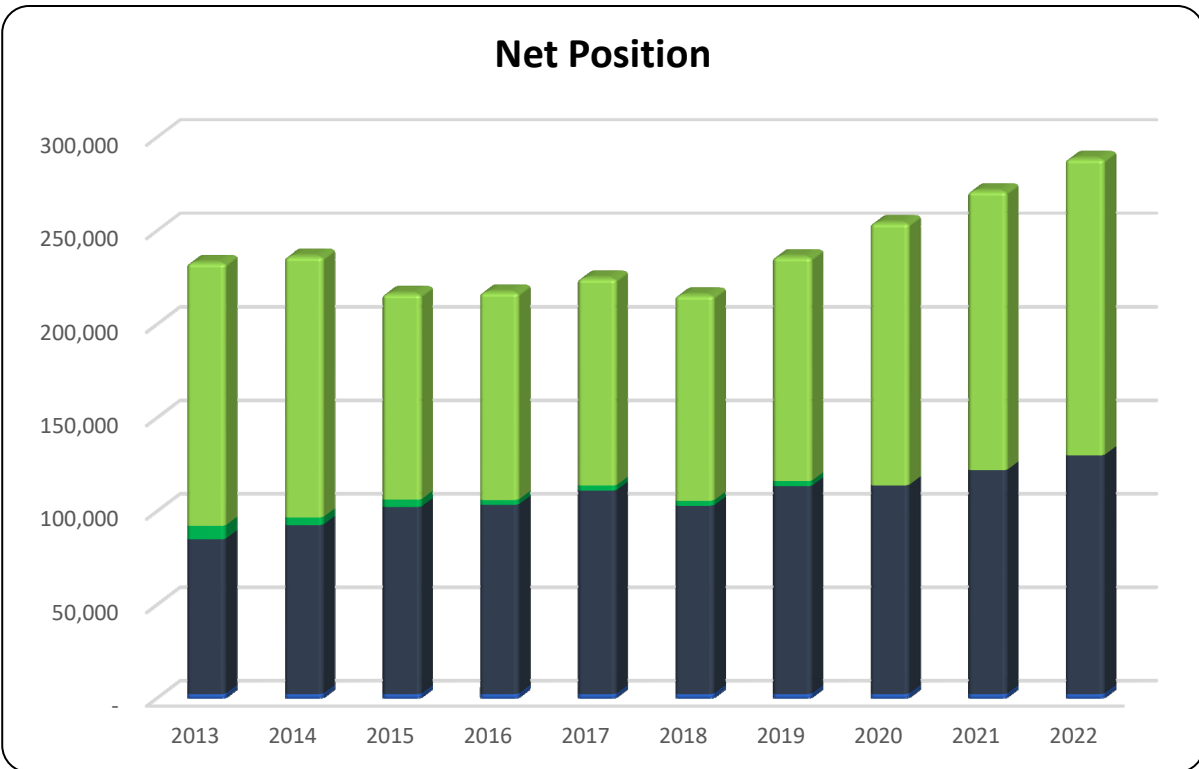
- | | |
|--|----|
| 12. Full-Time Equivalent District Employees by Function | 82 |
| 13. Operating Indicators by Function | 83 |
| 14. Capital Assets Statistics by Function | 84 |
| 15. Annual Water and Sewer Capacity Fee Deposits Reports | 85 |

Note: The District has no governmental funds; therefore, does not present information about changes in fund balances. Also, the District has no legal debt limitations.

Las Virgenes Municipal Water District

Net Position Last Ten Fiscal Years (in thousands of dollars)

Fiscal Year	Net Investment in Capital Assets	Restricted Net Position	Unrestricted Net Position (deficit)	Total Net Position
2013	\$ 82,870	\$ 7,208	\$ 140,793	\$ 230,871
2014	90,476	4,106	139,671	234,253
2015	100,170	3,881	110,269	214,320
2016	101,272	2,634	111,195	215,101
2017	108,930	2,654	110,928	222,512
2018	100,815	2,683	110,014	213,512
2019	111,254	2,734	120,033	234,021
2020	111,697	19	140,495	252,211
2021	119,802	-	149,432	269,234
2022	127,735	-	158,783	286,518



Las Virgenes Municipal Water District

Changes in Net Position Last Ten Fiscal Years (in thousands of dollars)

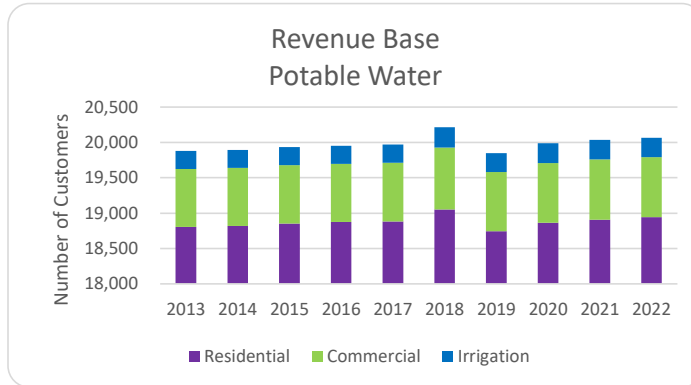
	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13
OPERATING REVENUES:										
Water sales and service fees	\$ 51,564	\$ 52,306	\$ 45,431	\$ 43,370	\$ 45,257	\$ 39,113	\$ 32,949	\$ 37,547	\$ 41,177	\$ 35,637
Sanitation service fees	20,241	18,695	18,836	18,923	18,818	18,614	17,050	16,726	16,552	16,588
Other income	3,933	3,475	3,151	2,681	2,642	2,068	3,030	1,911	951	841
Total operating revenues	75,738	74,476	67,418	64,974	66,717	59,795	53,029	56,184	58,680	53,066
OPERATING EXPENSES:										
Water expenses:										
Source of supply	25,977	28,128	24,762	24,375	25,575	23,609	21,575	25,302	26,197	22,647
Pumping	2,548	1,979	1,738	1,615	1,669	1,618	1,491	1,582	1,754	1,518
Transmission and distribution	3,324	2,868	3,299	3,998	2,834	2,808	2,956	2,976	2,858	3,086
Meter	1,016	1,018	832	760	735	851	898	572	778	673
Water conservation	82	166	635	618	265	395	2,280	1,964	444	361
Rental	-	31	14	28	7	4	21	3	4	5
General and administrative	4,366	6,832	7,357	6,441	6,208	5,645	5,155	5,668	5,768	5,619
Total water expenses	37,313	41,022	38,637	37,835	37,293	34,930	34,376	38,067	37,803	33,909
Sanitation expenses:										
Other sewage treatment	652	514	384	484	447	381	474	227	309	252
Lift stations	225	264	255	190	198	199	277	241	410	308
General and administrative	2,589	1,914	1,916	1,362	1,231	991	1,292	1,005	1,010	871
Total sanitation expenses	3,466	2,692	2,555	2,036	1,876	1,571	2,043	1,473	1,729	1,431
Depreciation and amortization	4,413	3,832	4,012	4,016	3,943	4,076	4,712	4,579	4,616	4,729
Total operating expenses	45,192	47,546	45,204	43,887	43,112	40,577	41,131	44,119	44,148	40,069
NET OPERATING INCOME (LOSS)	30,546	26,930	22,214	21,087	23,605	19,218	11,898	12,065	14,532	12,997
NONOPERATING REVENUES (EXPENSES):										
Taxes and penalties	1,001	929	915	984	946	953	926	904	892	888
Lease income	81	83	-	-	-	-	-	-	-	-
Interest income	(3,099)	223	3,158	3,096	452	274	572	478	496	610
Facilities income/ (expense)	348	358	355	378	352	371	336	345	389	356
Interest expense and fiscal charges	(209)	(194)	(232)	(531)	(642)	(748)	(825)	(909)	(992)	(1,059)
Share of Joint Powers Authority (expense)	(15,314)	(17,969)	(13,633)	(13,958)	(13,718)	(13,157)	(12,955)	(13,828)	(13,602)	(13,644)
Gain (Loss) on disposal of capital assets	-	52	8	-	(73)	(46)	51	10	(2)	(3)
Other revenues/(expenses)	232	1,103	3,986	722	408	(74)	401	(362)	128	(727)
Nonoperating revenues (expenses)	(16,960)	(15,415)	(5,443)	(9,309)	(12,275)	(12,427)	(11,494)	(13,362)	(12,691)	(13,579)
Capital contributions	3,698	5,498	1,419	3,900	2,566	620	377	990	1,541	2,169
Change in Net Position	17,284	17,013	18,190	15,678	13,896	7,411	781	(307)	3,382	1,587
NET POSITION:										
Beginning of year	269,234	252,221	234,021	218,343	204,447	215,101	214,320	214,627	230,871	229,284
Ending Net Position	\$286,518	\$269,234	\$252,211	\$234,021	\$218,343	\$222,512	\$215,101	\$214,320	\$234,253	\$230,871

Las Virgenes Municipal Water District

Revenue Base Last Ten Fiscal Years

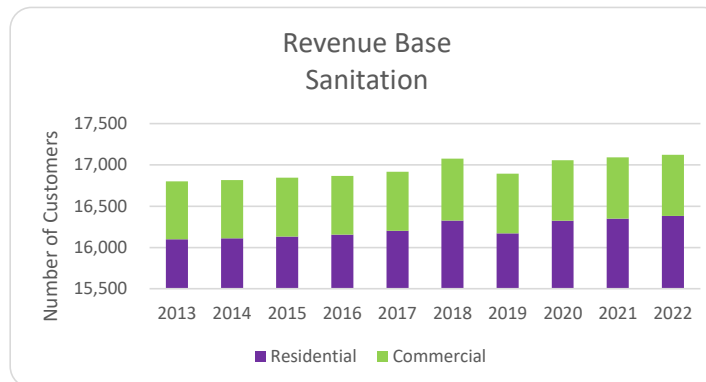
Potable Water

Fiscal Year	Operating Revenue in thousand \$	Number of Customers			
		Residential	Commercial	Irrigation	Total
2013	\$ 35,639	18,806	818	255	19,879
2014	41,177	18,820	820	253	19,893
2015	37,547	18,853	825	257	19,935
2016	34,019	18,873	825	255	19,953
2017	39,962	18,881	832	257	19,970
2018	46,250	19,053	874	287	20,214
2019	44,316	18,745	836	266	19,847
2020	45,511	18,863	845	279	19,987
2021	54,790	18,908	850	279	20,037
2022	48,377	18,943	849	275	20,067



Sanitation

Fiscal Year	Operating Revenue in thousand \$	Number of Customers		
		Residential	Commercial	Total
2013	\$ 16,588	16,100	702	16,802
2014	16,552	16,113	704	16,817
2015	16,726	16,133	712	16,845
2016	17,050	16,157	711	16,868
2017	18,614	16,202	715	16,917
2018	18,818	16,328	749	17,077
2019	18,923	16,171	724	16,895
2020	18,836	16,323	734	17,057
2021	18,695	16,350	740	17,090
2022	20,274	16,383	740	17,123



Las Virgenes Municipal Water District

Revenue Rates Last Ten Fiscal Years

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

Potable Water Rates for Residential and Commercial Customers:

Readiness to Serve Charge

Meter Size	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	Monthly 3/1/2021	Monthly 1/1/2022
3/4"	\$ 28.77	\$ 30.21	\$ 31.73	\$ 18.30	\$ 21.73	\$ 25.43	\$ 29.42	\$ 33.72	\$ 35.86	\$ 37.66
1"	42.37	44.49	46.72	29.47	35.14	41.25	47.87	54.97	58.14	61.05
1-1/2"	76.35	80.17	84.18	57.39	68.65	80.80	90.95	108.07	113.82	119.52
2"	117.60	123.48	129.66	90.89	108.86	128.26	149.25	171.80	180.66	189.70
3"	225.75	237.04	248.90	196.97	236.20	278.55	324.37	373.61	392.27	411.89
4"	348.60	366.03	384.34	353.30	423.85	500.02	582.48	671.00	704.12	739.33
6"	675.75	722.14	758.25	894.89	1,073.94	1,267.29	1,476.47	1,701.28	1,784.47	1,873.70
8"	1,096.20	1,151.01	1,208.57	1,564.89	1,878.17	2,216.48	2,582.49	2,975.84	3,120.98	3,277.03
10"	1,571.85	1,650.45	1,732.98	2,346.55	2,816.44	3,323.86	3,872.84	4,462.83	4,680.25	4,914.27

Volume Charges (per 100 cubic feet of water use)

	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022
Tier 1	\$ 1.98	\$ 2.19	\$ 2.31	\$ 2.36	\$ 2.46	\$ 2.59	\$ 2.71	\$ 2.85	\$ 3.14	\$ 3.85
Tier 2	2.37	2.60	2.80	3.18	3.24	3.32	3.41	3.50	3.50	4.41
Tier 3	3.29	3.56	3.81	3.96	4.00	4.06	4.16	4.20	4.20	6.75
Tier 4	4.68	5.02	5.34	4.98	5.02	5.08	5.14	5.22	5.22	varies
Tier 1 End(Hcf)	16.00	16.00	16.00	varies	varies	varies	varies	varies	varies	varies
Tier 2 End(Hcf)	67.00	67.00	67.00	by water budget	by water budget	by water budget	by water budget	by water budget	by water budget	by water budget
Tier 3 End(Hcf)	200.00	200.00	200.00							

Elevation Surcharges (per 100 cubic feet of water use)

	01/01/2013	01/01/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022
Zone 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zone 2	0.38	0.40	0.42	0.42	0.44	0.46	0.52	0.52	0.47	0.50
Zone 3	0.66	0.70	0.74	0.98	1.03	1.08	1.19	1.19	1.10	1.16
Zone 4	1.15	1.21	1.28	1.56	1.64	1.72	1.82	1.82	1.88	1.89
Zone 5	2.30	2.42	2.55	-	-	-	-	-	-	-

Monthly Recycled Water Charges:

Readiness to Serve Charge

Meter Size	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022
3/4"	-	-	-	\$ 9.15	\$ 13.04	\$ 19.08	\$ 25.01	\$ 33.72	\$ 28.79	\$ 31.10
1"	-	-	-	14.74	21.09	30.94	40.69	54.97	46.31	50.02
1-1/2"	-	-	-	28.70	41.19	60.60	79.86	108.07	90.09	97.30
2"	-	-	-	45.45	65.32	96.20	126.87	171.80	142.64	154.06
3"	-	-	-	98.49	141.72	208.92	275.72	373.61	309.03	333.76
4"	-	-	-	176.65	254.31	375.02	495.07	671.00	554.24	598.58
6"	-	-	-	447.45	644.37	950.47	1,255.00	1,701.28	1,403.71	1,516.01
8"	-	-	-	782.45	1,126.91	1,662.36	2,195.12	2,975.84	2,454.60	2,650.97
10"	-	-	-	1,173.28	1,689.87	2,492.90	3,291.92	4,462.83	3,680.64	3,975.10

Las Virgenes Municipal Water District

Revenue Rates (Continued) Last Ten Fiscal Years

Volume Charges (per 100 cubic feet of water use)									
	1/1/2013	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022
Tier 1	\$ 1.07	\$ 1.09	\$ 1.18	\$ 1.19	\$ 1.19	\$ 1.18	\$ 1.16	\$ 1.24	\$ 1.34
Tier 2	1.40	1.42	2.91	2.83	2.67	2.52	2.27	2.61	2.82
Tier 3	2.23	2.26	3.73	3.67	3.52	3.37	3.13	4.97	5.37
Tier 4	3.46	3.51	-	-	-	-	-	-	-
Elevation Surcharges (per 100 cubic feet of water use)									
	1/1/2013	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022
L.V. Valley	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East/West	0.24	0.24	0.33	0.34	0.35	0.36	0.37	0.30	0.33
Residential									
Household Size:	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022			
1	\$ 21.37	\$ 21.82	\$ 22.27	\$ 22.73	\$ 23.59	\$ 24.48			
2	35.75	36.51	37.27	38.04	39.47	40.96			
3	50.13	51.20	52.27	53.35	55.36	57.44			
4	64.51	65.89	67.27	68.66	71.24	73.92			
5	78.90	80.58	82.27	83.97	87.12	90.39			
6 or more	93.28	95.27	97.27	99.28	103.01	106.88			
Commercial									
Account Charge	\$ 6.98	\$ 7.12	\$ 7.27	\$ 7.42	\$ 7.70	varies			
Base Charge, inclusive of 6.6 hcf/ERU									
Class 1	\$ 41.94	\$ 42.78	\$ 43.64	\$ 44.52	\$ 46.19	\$ 47.93			
Class 2	57.82	58.98	60.16	61.37	63.68	66.07			
Class 3	76.56	78.10	79.67	81.27	84.32	87.49			
Class 4	96.36	98.29	100.26	102.27	106.11	110.09			
Per Excess ERU									
Class 1	\$ 6.35	\$ 6.48	\$ 6.61	\$ 6.75	\$ 7.01	\$ 7.28			
Class 2	8.75	8.93	9.11	9.30	9.65	10.02			
Class 3	11.58	11.82	12.06	12.31	12.78	13.26			
Class 4	14.58	14.88	15.18	15.49	16.08	16.69			

Las Virgenes Municipal Water District

Principal Revenue Payers Current Fiscal Year and Nine Years Ago

Potable Water Customer Name	2022			2013		
	Potable Water Revenue	Rank	Percentage of Total Operating Revenue	Potable Water Revenue	Rank	Percentage of Total Operating Revenue
City of Calabasas	\$ 261,395	1	0.57%	\$ -	-	-
Malibu Canyon Apartments	246,495	2	0.54%	100,127	9	0.19%
California West HOA	234,662	3	0.51%	-	-	-
LVUSD	209,244	4	0.46%	-	-	-
ERP-Operating LTD Partnership	202,712	5	0.44%	124,179	4	0.24%
Westlake Wellbeing Properties	164,303	6	0.36%	136,134	2	0.26%
Calabasas Crest LTD	162,788	7	0.36%	105,922	8	0.21%
Malibu Conference Center	154,017	8	0.34%	112,639	5	0.22%
Forestar Chatsworth, LLC	150,097	9	0.33%	-	-	-
Archstone Communities	145,501	10	0.32%	-	-	-
Malibu Golf Club, LLC				414,907	1	0.80%
The Cheesecake Factory				110,282	7	0.21%
LACO Internal Service Department				111,632	6	0.22%
Mountain View Mobile Estate				131,630	3	0.26%
Summit Mobile Park				95,161	10	0.18%
Total	<u>\$ 1,931,214</u>		<u>4.23%</u>	<u>\$ 1,442,613</u>		<u>2.80%</u>

Sanitation Customer Name	2022			2013		
	Sanitation Revenue	Rank	Percentage of Total Operating Revenue	Sanitation Revenue	Rank	Percentage of Total Operating Revenue
Archstone Communities Calabasas	\$ 410,751	1	2.07%	\$ 237,095	2	0.46%
Malibu Canyon Apartments	319,736	2	1.61%	273,690	1	0.53%
Westlake Wellbeing Properties	292,477	3	1.47%	227,486	3	0.44%
Archstone Oak Creek I LLC	229,074	4	1.15%	-	-	-
LVUSD	206,743	5	1.04%	175,764	4	0.34%
Annandale II HOA	200,743	6	1.01%	116,812	6	0.23%
The Cheesecake Factory	169,028	7	0.85%	142,938	5	0.28%
Summit Mobile Park	137,379	8	0.69%	-	-	-
Woodland Park Mobile	134,672	9	0.68%	-	-	-
Pepperdine University	125,031	10	0.63%	105,842	10	0.21%
Archstone -Smith	-		-	106,692	9	0.21%
ERP-Operating LTD Partnership	-		-	114,362	7	0.22%
Oak Park Calabasas HOA	-		-	110,305	8	0.21%
Total	<u>\$ 2,225,634</u>		<u>11.22%</u>	<u>\$ 1,610,986</u>		<u>3.13%</u>

Las Virgenes Municipal Water District

Ratios of Outstanding Debt by Type Last Ten Fiscal Years (dollars in thousands, except per capita)

Fiscal Year	Business-Type Activities				Total	Percentage of Personal Income (2)	Per Capita (1)
	Refunding Revenue Bonds	Capital Lease Payable	Installment Purchase Agreement	Lease Liability			
2013	\$ 24,230	\$ 71	\$ -	\$ -	\$ 24,301	0.66%	1,446
2014	22,585	61	-	-	22,646	0.64%	1,347
2015	20,745	36	-	-	20,781	0.56%	1,234
2016	18,820	105	-	-	18,925	0.53%	1,122
2017	16,795	84	-	-	16,879	0.46%	998
2018	14,670	63	-	-	14,733	0.38%	863
2019	12,460	40	-	-	12,500	0.33%	740
2020	- (2)	16	10,115 (3)	83 (4)	10,214	0.25%	599
2021	-	-	9,300	64	9,364	0.18%	548
2022	-	-	8,345	45	8,390	0.00%	490

Note:

(1) Per Capita is based on number of customers for the District.

(2) Refunding Revenue Bonds Paid in Full in FY 2020.

(3) The District entered into an installment purchase agreement on June 1, 2020

(4) For year ended June 30, 2022, the financial statements include the adoption of GASB Statement No. 87

Las Virgenes Municipal Water District

Ratios of General Bonded Debt Outstanding June 30, 2022

<u>Fiscal Year</u>	<u>Business-Type Activities Refunding Revenue Bonds</u>	<u>Total</u>	<u>Percentage of Gross Revenue for Bond Coverage</u>	<u>Per Capita (1)</u>
2013	\$ 24,230	\$ 24,230	132.82%	1,442
2014	22,585	22,585	124.44%	1,343
2015	20,745	20,745	119.95%	1,232
2016	18,820	18,820	108.17%	1,116
2017	16,795	16,795	90.23%	993
2018	14,670	14,670	77.96%	859
2019	12,460	12,460	65.85%	737
2020	-	-	0.00%	-
2021	-	-	0.00%	-
2022	-	-	0.00%	-

Note:

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

Las Virgenes Municipal Water District

Direct and Overlapping District Debt June 30, 2022

<u>2021-22 Assessed Valuation:</u>	\$	27,208,542,652		
		Total Debt		District's Share of
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>		<u>6/30/2022</u>	<u>% Applicable (1)</u>	<u>Debt 6/30/22</u>
Metropolitan Water District	\$	20,175,000	0.802%	\$ 161,804
Los Angeles Community College District	\$	4,146,515,000	2.603%	\$ 107,933,785
Santa Monica Community College District	\$	737,405,211	1.780%	\$ 13,125,813
Las Virgenes Joint Unified School District	\$	105,375,995	95.259%	\$ 100,380,119
Los Angeles Unified School District	\$	10,770,060,000	0.125%	\$ 13,462,575
Santa Monica-Malibu Unified School District	\$	557,399,648	1.776%	\$ 9,899,418
Santa Monica-Malibu Unified School District School Facilities Improvement District No. 2	\$	95,955,000	5.337%	\$ 5,121,118
City of Los Angeles	\$	739,015,000	2.300%	\$ 169,973
Las Virgenes Municipal Water District	\$	-	100.000%	\$ -
City of Calabasas Community Facilities District No. 1998-1	\$	2,209,320	100.000%	\$ 2,209,320
City of Calabasas Community Facilities District No. 2001-1	\$	13,290,200	100.000%	\$ 13,290,200
TOTAL GROSS DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT				\$ 265,754,125
Less: Los Angeles Unified School District General Obligation Bonds, Election of 2005				
Qualified School Construction Bonds: Amount accumulated in Interest and Sinking Fund and Set Aside for Repayment				\$ 193,585
TOTAL NET DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT				\$ 265,560,540
<u>OVERLAPPING GENERAL FUND DEBT:</u>				
Los Angeles County General Fund Obligations	\$	2,698,357,105	1.536%	\$ 41,446,765
Los Angeles County Superintendent of Schools Certificates of Participation	\$	3,972,227	1.536%	\$ 61,013
Las Virgenes Joint Unified School District Certificates of Participation	\$	9,052,295	95.259%	\$ 8,623,126
Los Angeles Unified School District Certificates of Participation	\$	120,710,000	12.500%	\$ 150,888
Santa Monica-Malibu Unified School District Certificates of Participation	\$	26,894,301	1.776%	\$ 477,643
City of Agoura Hills General Fund Obligations	\$	11,690,000	100.000%	\$ 11,690,000
City of Calabasas Certificates of Participation	\$	36,485,000	99.181%	\$ 36,186,188
City of Los Angeles General Fund Obligations	\$	1,429,256,004	2.300%	\$ 328,729
City of Westlake Village Certificates of Participation	\$	13,940,000	100.000%	\$ 13,940,000
TOTAL OVERLAPPING GENERAL FUND DEBT	\$	-		\$ 112,904,352
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	\$	5,760,000	100.000%	\$ 5,760,000
TOTAL DIRECT DEBT				\$ -
TOTAL GROSS OVERLAPPING DEBT				\$ 384,418,477
TOTAL NET OVERLAPPING DEBT				\$ 384,224,892
GROSS COMBINED TOTAL DEBT				\$ 384,418,477
NET COMBINED TOTAL DEBT				\$ 384,224,892
(1) The percentage of overlapping debt applicable to the district is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the district divided by the overlapping district's total taxable assessed value.				
(2) Excludes revenue issues.				
(3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue bonds and non-bonded capital lease obligations.				
<u>Ratios to 2021-22 Assessed Valuation:</u>				
Direct Debt		0.00%		
Total Gross Direct and Overlapping Tax and Assessment Debt		0.98%		
Total Net Direct and Overlapping Tax and Assessment Debt		0.98%		
Gross Combined Total Debt		1.41%		
Net Combined Total Debt		1.41%		
<u>Ratios to Redevelopment Successor Agency Incremental Valuation</u>		<u>\$883,367,355</u>		
Total Overlapping Tax Increment Debt		0.65%		

Source: California Municipal Statistics, Inc.

Las Virgenes Municipal Water District

Pledged-Revenue Coverage Last Ten Fiscal Years (dollars in thousands except coverage)

Fiscal Year	Refunding Revenue Bonds						Coverage
	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service			
				Principal	Interest		
2013	18,243	10,209	8,034	1,725	1,031	2.92	
2014	18,149	10,692	7,457	1,765	987	2.71	
2015	17,429	10,653	6,776	1,840	903	2.47	
2016	17,398	10,260	7,138	1,925	814	2.61	
2017	18,613	10,584	8,029	2,025	731	2.91	
2018	18,818	11,449	7,369	2,125	610	2.69	
2019	18,923	11,803	7,120	2,210	531	2.60	
2020	-	(3)	-	-	-	-	
2021	52,249	(4)	41,018	11,231	800	171	11.57
2022	51,564		37,191	14,373	955	172	12.75

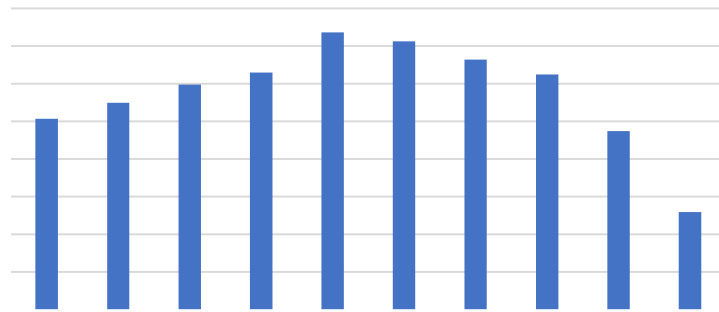
Note:

- (1) Gross revenues include operating, non-operating, and capacity fee revenues.
- (2) Operating expenses exclude depreciation and amortization.
- (3) On December 1, 2009, the District issued 2009 Sanitation Refunding Revenue Bonds to advance refund 1998 Bonds. From fiscal year 2010 and going forward, gross revenue and operating expenses are for sanitation operations only, and the debt service expense shown is maximum debt service for the Bond. This was paid in full in FY2020.

Las Virgenes Municipal Water District

Demographic Economic Statistics Last Ten Fiscal Years

Year	Population within District	Total Personal Income (dollars in thousands)	Per Capita Personal Income	Unemployment Rate
2013	54,532	\$ 3,657,713	\$ 77,814	4.0%
2014	54,747	3,549,122	75,837	3.7%
2015	54,989	3,689,946	76,963	5.2%
2016	55,148	3,541,560	75,538	4.3%
2017	55,683	3,683,941	77,343	3.6%
2018	55,564	3,874,981	79,931	3.1%
2019	55,321	3,821,856	80,325	3.1%
2020	55,123	4,154,791	84,912	3.5%
2021	54,370	5,279,435	87,459	4.4%
2022	53,294	4,159,420	93,115	5.0%



Note:

- (1) Data is for the District's service area and includes City of Calabasas, City of Hidden Hills, City of Agoura Hills, City of Westlake Village.
- (2) Amounts for prior years are restated with the most recent available information.
- (3) Does not include unincorporated service area.

Sources:

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

Las Virgenes Municipal Water District

Principal Employers Current Fiscal Year and Nine Years Ago

Employer by Industry	2022			2013		
	Number of	Rank	Percentage of Total Area Employment	Number of	Rank	Percentage of Total Area Employment
Government & Education	2,010	1	7.70%	1,812	8	5.06%
Finance and Insurance	1,803	2	6.91%	4,575	2	12.78%
Retail Trade	1,296	3	4.97%	2,751	5	7.68%
Technology	1,075	4	4.12%	-		
Professional and Technical Services	938	5	3.59%	4,884	1	13.64%
Restaurants	845	6	3.24%	-		
Health Care and Social Assistance	500	7	1.92%	1,755	9	4.90%
Hotel & Tourism	333	8	1.28%	3,298	4	9.21%
Manufacturing	277	9	1.06%	2,377	6	6.64%
Wholesale	233	10	0.89%	-		
Information				1,669	10	4.66%
Administrative, Support, Waste Management				3,596	3	10.04%
Educational Services				2,031	7	5.67%
Total	9,310		35.67%	28,748		80.30%

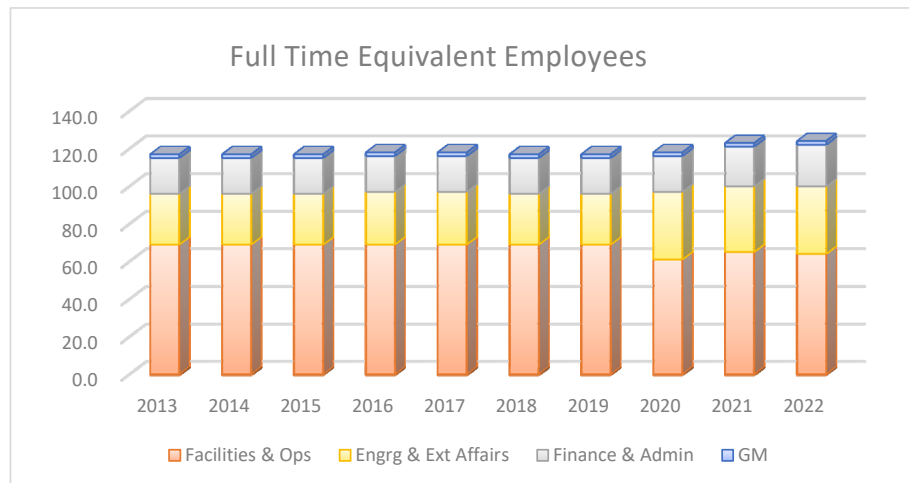
Notes:

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

Las Virgenes Municipal Water District

Full-Time Equivalent District Employees by Functions Last Ten Fiscal Years

Function	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Manager Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Facilities and Operations:										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0
Facilities Maintenance	16.2	16.2	16.2	16.2	16.2	16.7	16.7	16.7	18.0	17.0
Water Treatment and Production	11.8	11.8	11.8	11.8	11.8	11.3	11.3	11.3	13.0	13.0
Reclamation	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	25.0	25.0
Construction	7.0	7.0	7.0	7.0	7.0	6.0	6.0	6.0	6.0	6.0
Technical Service	8.0	8.0	8.0	8.0	8.0	9.0	9.0	-	-	-
<i>Subtotal</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>61.0</i>	<i>65.0</i>	<i>64.0</i>
Finance and Administration:										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance and Accounting	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Human Resources	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Information System	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	8.0	8.0
<i>Subtotal</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>21.0</i>	<i>22.0</i>
Engineering & External Affairs										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Customer Service	19.0	19.0	19.0	20.0	20.0	19.0	19.0	19.0	18.0	18.0
Water Conservation	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Public Information	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Planning/New Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Technical Services	-	-	-	-	-	-	-	9.0	9.0	10.0
<i>Subtotal</i>	<i>27.0</i>	<i>27.0</i>	<i>27.0</i>	<i>28.0</i>	<i>28.0</i>	<i>27.0</i>	<i>27.0</i>	<i>36.0</i>	<i>35.0</i>	<i>36.0</i>
Total	117.0	117.0	117.0	118.0	118.0	117.0	117.0	118.0	123.0	124.0



Las Virgenes Municipal Water District

Operating Indicators by Function Last Ten Fiscal Years

Water	<u>New Connections</u>	<u>Water Main Leak Repairs</u>	<u>Avg Daily Consumption (thousands of gallons)</u>
2013	51	39	\$ 19,879
2014	18	47	21,310
2015	15	83	18,132
2016	15	67	15,316
2017	11	48	16,202
2018	32	49	17,227
2019	19	51	16,566
2020	11	58	19,294
2021	12	58	22,173
2022	6	92	16,068

Potable Water	<u>Connections</u>	<u>Deliveries (acre-feet)</u>	<u>Realized Capacity Fee Revenues</u>
2013	19,879	22,264	\$ 513,062
2014	19,893	23,867	359,934
2015	19,935	20,307	342,868
2016	19,953	17,153	143,068
2017	19,970	18,146	138,833
2018	20,214	19,294	386,226
2019	19,847	18,553	641,334
2020	19,858	18,280	329,748
2021	20,037	20,478	2,230,498
2022	19,918	17,999	810,296

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

Wastewater	<u>Connections</u>	<u>Tapia Plant</u>	<u>LVMWD</u>	<u>Triunfo Sanitation District</u>	<u>Realized Capacity Fee Revenues</u>
2013	16,802	7,579	5,031	2,548	\$ 1,085,000
2014	16,817	7,281	4,880	2,401	1,124,550
2015	16,845	6,397	3,956	2,441	462,000
2016	16,868	6,109	3,667	2,442	224,000
2017	16,917	6,029	3,688	2,341	458,590
2018	17,077	6,246	3,941	2,305	790,921
2019	16,895	6,118	3,815	2,303	553,000
2020	17,057	6,340	3,890	2,450	1,089,141
2021	17,090	6,352	3,898	2,455	3,082,896
2022	16,971	6,417	4,245	2,172	50,580

Las Virgenes Municipal Water District

Capital Asset Statistics by Function Last Ten Fiscal Years

Potable Water	Water Main (miles)	Fire Hydrants (#)	Valves (#)	Storage Capacity (millions of gallons)	
				Reservoirs	Tanks
2013	387.1	3,154	4,452	3,100	33.3
2014	389.1	3,167	4,477	3,100	33.3
2015	389.3	3,172	4,485	3,100	33.3
2016	388.8	3,171	4,472	3,100	38.8
2017	389.2	3,175	4,447	3,100	38.8
2018	390.3	3,181	4,461	3,100	38.8
2019	391.5	3,192	4,489	3,100	38.8
2020	392.8	3,212	4,503	3,100	38.8
2021	383.0	3,215	4,497	3,100	38.8
2022	395.3	3,227	4,546	3,100	38.95

Recycled Water	Water Main (miles)	Valves (#)	Storage Capacity (millions of gallons)	
			Reservoirs	Tanks
2013	65.9	342	19.3	5.6
2014	66.2	342	19.3	5.6
2015	66.2	342	19.3	5.6
2016	67.1	359	19.3	5.6
2017	68.1	365	19.3	5.6
2018	68.1	366	19.3	5.6
2019	68.1	367	19.3	5.6
2020	68.1	367	19.3	5.6
2021	68.3	371	19.3	5.6
2022	68.6	374	19.3	5.6

Wastewater	Sanitary Sewers (miles)	Treatment Capacity (millions of gallons)
2014	56.9	16
2015	56.9	16
2016	56.9	16
2017	56.9	16
2018	56.8	16
2019	57.4	16
2020	57.4	16
2021	58.0	16
2022	58.0	16

Las Virgenes Municipal Water District

Annual Water & Sewer Capacity Fee Deposits Report Per Government Code Section 66013 (d) and € Fiscal Year Ended June 30, 2022

Beginning Balance:			
Capacity Fees		\$3,118,134	
Developer Fees		329,738	
Interest		306,424	
Total Beginning Balance			\$3,754,296
Fees Collected:			
Capacity Fees	\$2,017,539		
Developer Fees	88,093		
Total Fees Collected		2,105,632	
Interest Earned		13,741	
Fees Available		2,119,373	
Applied to:			
Capital Costs Funded by:			
Capacity Fees	590,357		
Meter Installation	7,702		
Developer Fees	271,727		
Interest Earned	43,489		
Total Capital Costs		913,275	
Refunds		48,099	
Total Funds Applied		961,374	
Net Changes for the Year			1,157,999
Ending Balance:			
Capacity Fees		4,489,515	
Developer Fees		146,104	
Interest (1)		276,676	
Total Ending Balance			<u>\$4,912,295</u>

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

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

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

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

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