

Board Agenda

Regular Meeting

Thursday, October 10, 2024

Camrosa Board Room

7385 Santa Rosa Rd. • Camarillo, CA 93012

5:00 P.M.

NOTE: As authorized by California Government Code section 54953(b), two members of the Board of Directors will be participating in this meeting via Zoom video conferencing. The following video conference locations are accessible to the public:

- 4640 East Front Blvd. East Bethel, MN 55092
- 3692 East Desert Resort Ct. St. George, UT 84790

Call to Order

Public Comments

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

Consent Agenda

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

1. Approve Minutes of the Regular Meeting of September 26, 2024

2. **Approve Vendor Payments

Objective: Approve the payments as presented by Staff.

Action Required: Approve accounts payable in the amount of \$666,299.48

Primary Agenda

3. ****Public Hearing to Consider Adoption of the Proposed Modifications to Ordinance 29, Board Compensation Policy**

Objective: Conduct a Public Hearing and consider adoption of the proposed modifications to Ordinance 29, Board Compensation Policy.

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

- 1) Convene a Public Hearing for the purpose of accepting public testimony regarding the adoption of proposed changes to Ordinance 29, Board Compensation Policy;
- 2) Close the Public Hearing to discuss testimony taken; and
- 3) Adopt Ordinance 29-24, Board Compensation Policy.

4. **Employee Spotlight**

Objective: Spotlight a Camrosa employee.

Action Required: No action is necessary; for discussion only.

5. ****Water Professionals Appreciation Week**

Objective: Recognize October 5-13, 2024, as Water Professionals Appreciation Week.

Action Required: Adopt Resolution 24-20 Recognizing October 5-13, 2024, as Water Professionals Appreciation Week.

6. **CalPERS Unfunded Accrued Liability**

Objective: Receive a briefing from Urban Futures regarding the CalPERS Annual Valuation Report as of June 30, 2023.

Action Required: No action necessary; for information only.

7. **Camaradio Request to Place an Antenna at the 1B Tank Location**

Objective: Discuss Camaradio's request to place an antenna at the 1B tank location.

Action Required: No action is necessary; for discussion only.

8. ****Fiscal Year 2023-24 Draft Annual Comprehensive Financial Report**

Objective: Receive a draft of Fiscal Year (FY) 2023-24 Annual Comprehensive Financial Report (ACFR).

Action Required: No action necessary; for information only.

9. ****Granular Activated Carbon Changeout**

Objective: Changeout of the Granular Activated Carbon in the three lead vessels of each treatment train.

Action Required: It is recommended that the Board of Directors authorize the General Manager to issue a purchase order to AqueoUS Vets, in the amount of \$191,441.00, to changeout the granular activated carbon (GAC) in our plant's three lead GAC vessels as the carbon is spent and must be replaced.

10. **Proposition 218 Ordinance

Objective: Review the proposed ordinance adopting an administrative remedies procedure for challenges to fees, charges and assessments and set a Public Hearing date.

Action Required: Set a Public Hearing date for October 24, 2024.

Comments by General Manager; Comments by Directors

Closed Session Agenda

Discussions of Closed Session Agenda items are closed to the public. The President will announce when the Board is going into closed session.

- 11. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov. Code, §54956.9(d)(1)):
NAME OF CASE: OPV Coalition et al v. Camrosa Water District, Santa Barbara County Superior
Court Case No. VENCI00555357**
- 12. CONFERENCE WITH LEGAL COUNSEL – SIGNIFICANT EXPOSURE TO LITIGATION (Gov. Code,
§54956.9(b)): One case**

Open Session

- 13. Announcement of reportable action taken during Closed Session**

Adjournment

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

October 10, 2024

**Board of
Directors
Agenda Packet**

Board Minutes

Regular Meeting

Thursday, September 26, 2024
Camrosa Board Room
5:00 p.m.

Call to Order The meeting was convened at 5:00 p.m.

Present: Eugene F. West, President
Andrew F. Nelson, Vice-President
Timothy H. Hoag, Director
Terry L. Foreman, Director

Absent: Jeffrey C. Brown, Director

Staff: Norman Huff, General Manager
Tamara Sexton, Deputy General Manager/Finance (via teleconference)
Jozi Zabarsky, Customer Service Manager
Kevin Wahl, Director of Operations
Josh Smith, System Field Supervisor
Art Aseo, Engineering & Capital Projects Manager
Terry Curson, District Engineer
Martin Koczanowicz, Legal Counsel

Public Comments

None

Consent Agenda

1. **Approve Minutes of the Regular Meeting of September 12, 2024**
2. **Approve Vendor Payments**

The Board approved accounts payable in the amount of \$1,693,165.04.

Motion to approve the Consent Agenda: Hoag. **Second:** Foreman.

Yes: Nelson-Hoag-Foreman-West

Absent: Brown

Primary Agenda

3. **Employee Spotlight**

The Board was introduced to Josh Smith, System Field Supervisor.

No action is necessary; for discussion only.

4. Public Hearing to Consider Adoption of Proposed Modifications to Ordinance 39, Conflict of Interest Code

The Board took the following actions:

- 1) Convened a Public Hearing at 5:14 p.m. to receive public testimony regarding the adoption of proposed changes to Ordinance 39, Conflict of Interest Code; no public comments were received.
- 2) Closed the Public Hearing at 5:14 p.m.; and
- 3) Adopted Ordinance 39-24, Conflict of Interest Code.

Motion: Hoag. **Second:** Foreman.

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

Absent: Brown

5. Design for Replacement of Programmable Logic Controllers (PLCs) at CWRP

The Board authorized the General Manager to issue a purchase order to RoviSys, in the amount not-to-exceed \$196,650.00, for CWRP PLC replacement design services.

Motion: Nelson. **Second:** Foreman.

Yes: Nelson-Hoag-Foreman-West

Absent: Brown

6. Water Resource In-Lieu Fee Study

The Board authorized the General Manager to award a contract and issue a purchase order to NBS Government Finance Group (NBS), in the amount not-to-exceed \$32,500.00, to provide professional financial services to develop water resource in-lieu fees.

Motion: Hoag. **Second:** Nelson.

Yes: Nelson-Hoag-Foreman-West

Absent: Brown

7. Board of Directors Meeting Calendar for 2025

The Board adopted a calendar of regular Board meetings for calendar year 2025.

Motion: Nelson. **Second:** Hoag.

Yes: Nelson-Hoag-Foreman-West

Absent: Brown

8. Board Compensation Policy

Objective: Review the Board Compensation Policy and set a Public Hearing date.

Action Required: Set a Public Hearing date for October 10, 2024.

Motion: Foreman. **Second:** Nelson.

Yes: Nelson-Hoag-Foreman-West

Absent: Brown

Comments by General Manager

- None

Comments by Directors

- None

Closed Session The Board entered into Closed Session at 5:30 p.m. to confidentially discuss legal matters as authorized by Government Code 54956.9.

9. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov. Code, §54956.9(d)(1)):**
NAME OF CASE: OPV Coalition et al v. Camrosa Water District, Santa Barbara County Superior Court Case No. VENCI00555357.

Open Session The Board reconvened Open Session at 5:40 p.m.

10. Announcement of reportable action taken during Closed Session

President West announced that there was no reportable action taken during Closed Session.

Adjournment

There being no further business, the meeting was adjourned at 5:41 p.m.

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

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

Board Memorandum

October 10, 2024

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

Objective: Approve the payments as presented by Staff.

Action Required: Approve accounts payable in the amount of \$666,299.48.

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

Payroll PR 9-2 & PR ME	\$ 133,075.57
Accounts Payable 09/19/2024-10/02/2024	\$ <u>533,223.91</u>
Total Disbursements	\$ <u>666,299.48</u>

DISBURSEMENT APPROVAL	
_____ BOARD MEMBER	_____ DATE
_____ BOARD MEMBER	_____ DATE
_____ BOARD MEMBER	_____ DATE

 Norman Huff, General Manager

Camrosa Water District

Accounts Payable Period:

09/19/2024-10/02/2024

Expense	Account Description	Amount
10302	Escrow Account-Cushman	
11100	AR Other	
11700	Meter Inventory	
11900	Prepaid Insurance	
11905	Prepaid Maintenance Ag	
13000	Land	
13400	Construction in Progress	314,626.02
20053	Current LTD Bond 2016	
21800	Unclaimed Monies	
20400	Contractor's Retention	
20250	Non-Potable Water Purchases	
23001	Refunds Payable	1,459.53
50110	Payroll FLSA Overtime-Retro	
50010	Water Purchases & SMP	
50020	Pumping Power	
50100	Federal Tax 941 1 st QTR	
50012	CamSan Reclaimed Water	
50135	PERS Required UAL	
50200	Utilities	
50210	Communications	4,024.08
50220	Outside Contracts	91,774.67
50230	Professional Services	6,480.72
50240	Pipeline Repairs	27,316.22
50250	Small Tool & Equipment	
50260	Materials & Supplies	76,147.71
50270	Repair Parts & Equip Maint	2,435.24
50280	Legal Services	8,370.18
50290	Dues & Subscriptions	
50300	Conference & Travel	
50310	Safety & Training	
50330	Board Expenses	
50340	Bad Debt	
50350	Fees & Charges	589.54
50360	Insurance Expense	
50500	Misc Expense	
50600	Fixed Assets	
50700	Interest Expense	
TOTAL		\$533,223.91

Expense Approval Report

By Vendor Name

Camrosa Water District, CA

Payable Dates 9/19/2024 - 10/2/2024 Post Dates 9/19/2024 - 10/2/2024

Payment Numl	Post Date	Vendor Name	Payable Number	Description (Item)	Account Name	Purchase Or	Amount
30	10/02/2024	BONDY GROUNDWATER CONSULTING,	102-03 GSA	GSA Track 2	Prof services	FY25-0002	198.75
TOTAL VENDOR PAYMENTS-GSA							\$ 198.75
Vendor: *CAM* - DEPOSIT ONLY-CAMROSA WTR							
3456	09/26/2024	DEPOSIT ONLY-CAMROSA WTR	9-26-24-AP	Transfer to Disbursements Account	Transfer to disbursements-holdin		315000
3457	09/26/2024	DEPOSIT ONLY-CAMROSA WTR	9-26-24-PR	Transfer to Disbursements Account	Transfer to disbursements-holdin		191000
Vendor *CAM* - DEPOSIT ONLY-CAMROSA WTR Total:							506000
61249	09/30/2024	AIRGAS USA, LLC.	9154181072	CO2 for Conejo GAC	Materials & supplies		3,095.24
61250	10/02/2024	ALERT 360 OPCO, INC.	15197272	Security Systems Monitoring	Outsd contracts		414.96
Vendor: ALE03 - ALESHIRE & WYNDER LLP							
61251	10/01/2024	ALESHIRE & WYNDER LLP	89699	Legal Services	Legal services		6,568.18
61251	10/02/2024	ALESHIRE & WYNDER LLP	89700	Legal Services-Calpers Contract	Legal services		1,190.00
61251	10/02/2024	ALESHIRE & WYNDER LLP	89820	Legal Services	Legal services		612.00
Vendor ALE03 - ALESHIRE & WYNDER LLP Total:							8,370.18
Vendor: ALL11 - ALL PEST AND REPAIR, INC.							
61252	09/30/2024	ALL PEST AND REPAIR, INC.	0027880	Pest Control-August VTA1-1900	Outsd contracts		800.00
61252	09/30/2024	ALL PEST AND REPAIR, INC.	0027904	.Pest Control-August VTA1-7385	Outsd contracts		650.00
61252	09/30/2024	ALL PEST AND REPAIR, INC.	0027952	Pest Control-Sept VTA1-1900	Outsd contracts		800.00
61252	09/30/2024	ALL PEST AND REPAIR, INC.	0027982	Pest Control-Sept VTA1-7385	Outsd contracts		650.00
Vendor ALL11 - ALL PEST AND REPAIR, INC. Total:							2,900.00
61253	10/01/2024	B & R TOOL & SUPPLY CO.	1901005660	Repair Parts and Equipment - Vise Repair Parts	Repair parts & equipment		361.19
1468	10/02/2024	BONDY GROUNDWATER CONSULTING,	103-04	PV Modeling Project Management	Prof services	FY25-0003	728.75
Vendor: BRE02 - BRENNTAG PACIFIC, INC.							
61254	09/30/2024	BRENNTAG PACIFIC, INC.	BPI461549	Chemicals (Hydroxide) - Conejo GAC	Materials & supplies		6,441.26
61254	10/01/2024	BRENNTAG PACIFIC, INC.	BPI462660	Materials & Supplies - Chemicals (Hydroxide) RMWTP	Materials & Supplies-RMWTP		5,222.67
Vendor BRE02 - BRENNTAG PACIFIC, INC. Total:							11,663.93
61255	09/26/2024	BSK ASSOCIATES	AH23132	PFSAS Analysis for the Conejo GAC Plant	Outsd contracts		1,550.00
61256	09/26/2024	Cannon Corporation	89551	Repair Sewer Collection Hotspots - Engineering	Construction in progress	FY24-0180-R	17,303.72
61257	09/30/2024	CENTRAL COAST TANK TESTING,INC.	1297	Fuel Tank Inspection-September	Outsd contracts		1,386.75
61258	10/01/2024	CONSOR NORTH AMERICA, INC.	W232492CA-00-5	Design Services for Iron/MN Removal	Construction in progress	FY24-0084-R	2,598.55
Vendor: COU01 - COUNTY OF VENTURA RMA OPERATIONS							
61259	10/01/2024	COUNTY OF VENTURA RMA OPERATIO	066982	Permit Research -GSA Record Request	Fees & charges		97.91
61259	10/01/2024	COUNTY OF VENTURA RMA OPERATIO	067250	Permit Research-Fees and Charges	Fees & charges		391.63
Vendor COU01 - COUNTY OF VENTURA RMA OPERATIONS Total:							489.54
Vendor: FAM01 - FAMCON PIPE & SUPPLY, INC							
61260	10/02/2024	FAMCON PIPE & SUPPLY, INC	S100137005-001	Spools - Conejo Boosters	Repair parts & equipment	FY25-0079	2,827.11
61260	10/02/2024	FAMCON PIPE & SUPPLY, INC	S100137519-001	Meter Boxes	Repair parts & equipment	FY25-0080	1,898.33
61260	09/30/2024	FAMCON PIPE & SUPPLY, INC	S100137916-002	Materials & Supplies - Bolts and Gaskets	Materials & supplies		547.94

61260	10/01/2024	FAMCON PIPE & SUPPLY, INC	S100138067-001	Repair Parts & Equipment - Pamrex Manhole Cover	Repair parts & equipment		520.16
61260	10/01/2024	FAMCON PIPE & SUPPLY, INC	S100138425-001	Materials & Supplies - Meter Gaskets and Bolts	Materials & supplies		835.66
Vendor FAM01 - FAMCON PIPE & SUPPLY, INC Total:							6,629.20
61261	10/01/2024	Frontier Communications	SEPT-24	VOIP-Land Lines	Communications		702.18
Vendor: FRU01 - FRUIT GROWERS LAB. INC.							
61262	09/26/2024	FRUIT GROWERS LAB. INC.	413415A	Outside Lab Work for Round Mountain	Outside Contracts		41.00
61262	10/01/2024	FRUIT GROWERS LAB. INC.	414287A	CWRF Analysis	Outsd contracts		314.00
61262	10/01/2024	FRUIT GROWERS LAB. INC.	414288A	RMWTP Analysis	Outside Contracts		41.00
61262	10/01/2024	FRUIT GROWERS LAB. INC.	414631A	GAC Analysis	Outsd contracts		39.00
61262	09/26/2024	FRUIT GROWERS LAB. INC.	415114A	GAC Plant Analysis	Outsd contracts		39.00
Vendor FRU01 - FRUIT GROWERS LAB. INC. Total:							474.00
61263	10/01/2024	GANNETT MEDIA CORP	0006651660	Unclaimed Funds Notice	Outsd contracts		372.12
Vendor: HAC01 - HACH COMPANY							
61264	09/30/2024	HACH COMPANY	14196362	Materials & Supplies - Reagemts-5500s	Materials & supplies		3,659.94
61264	09/30/2024	HACH COMPANY	14196363	Materials & Supplies - Reagemts-CL-17s	Materials & supplies		1,670.00
Vendor HAC01 - HACH COMPANY Total:							5,329.94
61265	09/26/2024	IDEXX LABORATORIES, INC	3160759039	Lab Supplies	Materials & supplies		105.45
61266	09/30/2024	LINDE GAS & EQUIPMENT INC	45314987	Acetylene Gas Cylinders	Materials & supplies		93.26
61267	09/27/2024	MATTHEW CLARK	00004559	Deposit Refund Act 4559 - 5335 Spindrift Ct	Refunds payable		85.66
61268	10/01/2024	McMASTER-CARR SUPPLY CO	33963451	Materials & Supplies - Conduit and Strut	Materials & supplies		862.70
61269	09/27/2024	MICHAEL BRANDOLINO	0000004-107080	Fire Hydrant Deposit Refund-FH#4	Refunds payable		579.28
61270	09/27/2024	MICHELLE R JENKINS	00011351	Deposit Refund Act 11351 - 2412 Quartsite Rd	Refunds payable		9.86
61271	10/02/2024	MNS ENGINEERS, INC.	87320-R1	Out of Scope Svc - Eng Svc During Construction	Construction in progress	FY24-0126-R	12,193.75
61272	09/27/2024	NANCY JOLY-CAUSE	00006951	Closed Acct Overpayment Refund - 5089 Ladera Vista	Refunds payable		100.63
61273	09/27/2024	OCCU-MED, LTD.	0824711oa	New Hire Physicals (SD & CS)	Outsd contracts		932.80
61274	09/30/2024	OLIN CORP-CHLOR ALKALI	900469124	Chemicals RMWTP and CWRF	Materials & supplies		11,759.92
61275	09/26/2024	PACIFIC HYDROTECH CORP	Invoice1-Rev2	Construction - Solids Dewatering Press Facility	Construction in progress	FY24-0279-R	282,530.00
61276	10/01/2024	PLEASANT VALLEY RECREATION AND P	25735778	Pleasant Valley P&R Fee	Fees & charges		100.00
Vendor: PUR01 - PURETEC INDUSTRIAL WATER							
61277	10/01/2024	PURETEC INDUSTRIAL WATER	2210906	Chemicals (ANTISCALANT) RMWTP	Materials & Supplies-RMWTP		18,018.26
61277	10/01/2024	PURETEC INDUSTRIAL WATER	2210907	Chemicals (Bisulfite) - RMWTP	Materials & Supplies-RMWTP		19,800.52
Vendor PUR01 - PURETEC INDUSTRIAL WATER Total:							37,818.78
Vendor: QUI02 - QUINN COMPANY							
61278	09/26/2024	QUINN COMPANY	WON10023077	Pond Pump - Repair and Maintenance	Repair parts & equipment	FY25-0058	1,026.53
61278	09/26/2024	QUINN COMPANY	WON10080942	Front Loader Service - CWRF	Outsd contracts	FY25-0060	1,465.69
Vendor QUI02 - QUINN COMPANY Total:							2,492.22
Vendor: RPB01 - RP Barricade, Inc							
61279	10/02/2024	RP Barricade, Inc	65095	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,092.50
61279	10/02/2024	RP Barricade, Inc	65096	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,092.50
61279	10/02/2024	RP Barricade, Inc	65097	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,092.50
61279	10/02/2024	RP Barricade, Inc	65098	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,092.50
61279	10/02/2024	RP Barricade, Inc	65099	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,092.50
61279	10/02/2024	RP Barricade, Inc	65100	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,092.50
61279	10/02/2024	RP Barricade, Inc	65101	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,092.50

61279	10/02/2024	RP Barricade, Inc	65102	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	2,043.00
61279	10/02/2024	RP Barricade, Inc	65103	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,398.00
61279	10/02/2024	RP Barricade, Inc	65104	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,225.50
61279	10/02/2024	RP Barricade, Inc	65105	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,225.50
61279	10/02/2024	RP Barricade, Inc	65111	Traffic Control - Manhole Rehab Santa Rosa RD	Outsd contracts	FY25-0078	1,225.50
Vendor RPB01 - RP Barricade, Inc Total:							14,765.00
61280	10/01/2024	SALINAS & SONS ROOTER INC	00-17396	Office Water Filter	Outsd contracts		236.00
Vendor: SAM01 - SAM HILL & SONS, INC.							
61281	10/02/2024	SAM HILL & SONS, INC.	5085	Leak Repair - 6006 Tahoe Place	Pipeline repairs	FY25-0083	13,659.26
61281	10/02/2024	SAM HILL & SONS, INC.	5087	Leak Repair - 5381 Quailridge Dr	Pipeline repairs	FY25-0082	13,656.96
Vendor SAM01 - SAM HILL & SONS, INC. Total:							27,316.22
Vendor: SCF01 - SC Fuels							
61282	09/30/2024	SC Fuels	2727339IN	Material & Supplies - FUEL	Materials & supplies		1,813.03
61282	09/30/2024	SC Fuels	2732209IN	Material & Supplies - FUEL	Materials & supplies		1,298.09
Vendor SCF01 - SC Fuels Total:							3,111.12
61283	10/01/2024	SPARKLETTS	4667386-092924	Distilled Bottled Water	Outsd contracts		76.94
61284	09/27/2024	SSD SYSTEMS	00007065	Deposit Refund Act 7065 - 5500 Adolfo Rd	Refunds payable		680.00
61285	10/01/2024	TALLEY COMMUNICATIONS	10452284	Repair Part & Equipment - Heritage Park Antenna	Repair parts & equipment		871.44
61286	09/27/2024	THOMAS LINCOLN	00004226	Deposit Refund Act 4226 - 5778 Firebird Ct	Refunds payable		4.10
Vendor: UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC							
61287	10/01/2024	UNDERGROUND SERVICE ALERT OF SO 24-250928		Monthly Dig Alert Tickets	Outsd contracts		127.61
61287	10/01/2024	UNDERGROUND SERVICE ALERT OF SO 920240217		Monthly Dig Alert Tickets	Outsd contracts		304.15
Vendor UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC Total:							431.76
Vendor: UNI08 - UNIFIRST CORPORATION							
61288	09/30/2024	UNIFIRST CORPORATION	2210134085	Office Cleaning Supplies-Towel-Mat Service	Outsd contracts		91.42
61288	09/30/2024	UNIFIRST CORPORATION	2210134086	Uniform Cleaning Supplies	Outsd contracts		197.43
61288	10/01/2024	UNIFIRST CORPORATION	2210135693	Office Cleaning Supplies - Towel-Mat Service	Outsd contracts		91.42
61288	10/01/2024	UNIFIRST CORPORATION	2210135696	Uniform Cleaning Service	Outsd contracts		269.38
Vendor UNI08 - UNIFIRST CORPORATION Total:							649.65
61290	10/01/2024	USA BLUE BOOK	INV00496375	Small Tools & Equipment - PSI Data Loggers	Small tools & equipment		1,204.41
61291	10/01/2024	VERIZON WIRELESS	9974485120	Cell Phones	Communications		3,321.90
Vendor: WWG01 - W W GRAINGER, INC.							
61292	09/30/2024	W W GRAINGER, INC.	9256862716	Material & Supplies - Fire Extinguishers	Materials & supplies		923.77
61292	10/01/2024	W W GRAINGER, INC.	9265626623	Credit for Return Items	Small tools & equipment		(521.96)
Vendor WWG01 - W W GRAINGER, INC. Total:							401.81
61293	10/01/2024	West Coast Air Conditioning	S143069	Outside Contracts-A/C Maintenance	Outsd contracts		394.00
Vendor: ZEB01 - ZEBRON, INC							
61294	09/30/2024	ZEBRON, INC	53088	Manhole Rehabilitation	Outsd contracts	FY25-0011	33,300.00
61294	10/01/2024	ZEBRON, INC	53093	Manhole Rehabilitation	Outsd contracts	FY25-0011	27,925.00
Vendor ZEB01 - ZEBRON, INC Total:							61,225.00
61295	10/02/2024	ZWORLD GIS, LLC	2024-0225	GIS Support Services	Outsd contracts	FY25-0025	4,500.00
TOTAL VENDOR PAYMENTS-CAMROSA							\$ 533,223.91

1465	10/01/2024	ACWA JOINT POWERS INS	1st QTR	Worker's Comp Premium 07012024-09302024	P/R-worker comp	11,026.99
1466	10/01/2024	ACWA/JPIA	9-24 PR ME	Health, Dental, Vision Premiums	Medical ins.	59,665.70
Vendor: PER05 - CAL PERS 457 PLAN						
DFT0005540	09/19/2024	CAL PERS 457 PLAN	INV0015268	Deferred Compensation	Deferred comp - ee paid	1,130.13
DFT0005541	09/19/2024	CAL PERS 457 PLAN	INV0015269	Deferred Compensation	Deferred comp - ee paid	3,525.00
DFT0005543	09/19/2024	CAL PERS 457 PLAN	INV0015272	Deferred Compensation	Deferred comp - ee paid	457.28
Vendor PER05 - CAL PERS 457 PLAN Total:						5,112.41
DFT0005537	09/19/2024	COLONIAL SUPPLEMENTAL INS	INV0015265	Colonial Benefits	Colonial benefits	106.70
Vendor: EDD01 - EMPLOYMENT DEVELOP. DEPT.						
DFT0005536	09/19/2024	EMPLOYMENT DEVELOP. DEPT.	INV0015263	Payroll-SIT	P/R-sit	25.02
DFT0005558	09/19/2024	EMPLOYMENT DEVELOP. DEPT.	INV0015295	Payroll-SIT	P/R-sit	6,240.77
Vendor EDD01 - EMPLOYMENT DEVELOP. DEPT. Total:						6,265.79
DFT0005542	09/19/2024	Empower Annuity Ins Co of America	INV0015270	Deferred Comp 457	Deferred comp - ee paid	150.00
Vendor: HEA02 - HealthEquity						
DFT0005546	09/19/2024	HealthEquity	INV0015276	HSA-Employee Contribution	HSA Contributions Payable	148.08
DFT0005547	09/19/2024	HealthEquity	INV0015277	HSA Contributions	HSA Contributions Payable	50.00
Vendor HEA02 - HealthEquity Total:						198.08
1460	09/19/2024	LINCOLN FINANCIAL GROUP	INV0015271	Deferred Compensation	Deferred comp - ee paid	2,849.07
1461	09/19/2024	LINCOLN FINANCIAL GROUP	INV0015290	Profit Share Contribution	Profit share contributions	3,479.47
DFT0005544	09/19/2024	PUBLIC EMPLOYEES	INV0015274	PERS-Retirement	P/R-state ret.	23,107.68
DFT0005548	09/19/2024	SYMETRA LIFE INS CO.	INV0015278	Life Insurance	Life ins.	317.25
Vendor: UNI10 - UNITED STATES TREASURY						
DFT0005533	09/19/2024	UNITED STATES TREASURY	INV0015260	FIT	P/R-fit	14,652.34
DFT0005534	09/19/2024	UNITED STATES TREASURY	INV0015261	Payroll-Social Security Tax	P/R - ee social security	421.60
DFT0005535	09/19/2024	UNITED STATES TREASURY	INV0015262	Payroll- Medicare Tax	P/R - ee medicare	4,040.64
Vendor UNI10 - UNITED STATES TREASURY Total:						19,114.58
61238	09/19/2024	UNITED WAY OF VENTURA CO.	INV0015264	Charity-United Way	P/R-charity	20.00
1467	10/01/2024	UNUM LIFE INSURANCE	9-24 PR ME	Ltd & Std Insurance premiums	Ltd & Std	1,661.85
TOTAL PAYROLL VENDOR PAYMENTS-CAMROSA						\$ 133,075.57

Board Memorandum

October 10, 2024

To: Board of Directors

From: Norman Huff, General Manager

Subject: Public Hearing to Consider Adoption of the Proposed Modifications to Ordinance 29, Board Compensation Policy

Objective: Conduct a Public Hearing and consider adoption of the proposed modifications to Ordinance 29, Board Compensation Policy.

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

- 1) Convene a Public Hearing for the purpose of accepting public testimony regarding the adoption of proposed changes to Ordinance 29, Board Compensation Policy;
- 2) Close the Public Hearing to discuss testimony taken; and
- 3) Adopt Ordinance 29-24, Board Compensation Policy.

Discussion: The Board's Compensation was last increased in 2015 to \$200 per day for a maximum of 10 days per month. At the September 12, 2024, Board Meeting, the Board discussed the District's Board Compensation Policy and reviewed the parameters for amending the policy. Staff was directed to prepare an ordinance to amend the current policy to \$235 per day for a maximum of 10 days per month.

The District's governing statutes and policies (the County Water District Act and the District's Board Policies) determine the extent to which the Board can increase compensation, and how to increase compensation.

Water districts can increase board member compensation pursuant to California Water Code section 20201, which both sets the maximum amount of compensation per day at \$100 but also authorizes board members to increase compensation above \$100 through the process described below. (Water Code § 20201; see also Water Code Section 30507.)

There are four notable restrictions on a district's ability to increase compensation above \$100 per day. Under Water Code Section 20201, first, the board must ensure any increase to compensation is done via an ordinance. Second, under Section 20202, the increase may not exceed 5% for each calendar year following the operative date of the last adjustment. Third, no ordinance adopted pursuant to this chapter shall authorize compensation for more than a total of 10 days in any calendar month. Fourth, as part of the procedure for approval of the ordinance, county water district boards must hold a public hearing for a discussion of the compensation increase and publish advance notice of the hearing at least twice for two successive weeks. Such notice must include a summary of the proposed ordinance at least five days in advance in a newspaper of general circulation. (Water Code § 20203; Govt Code § 6066.)

Additionally, the voters may petition for a referendum on the ordinance that increased the compensation. (Water Code § 20204.) For this reason, if approved, a summary of it is published, and the ordinance is not effective for 60 days to allow the public 60 days to petition for a referendum. If voters

put a referendum on the ballot to strike the ordinance, and if the ordinance is struck down by voters, the board will be prohibited from adopting a new compensation increase ordinance for at least one year. (Water Code § 20206.)

The proposed changes to Ordinance 29 were presented to the Board on September 26, 2024. The Board set the public hearing date for October 10, 2024, to accept public input related to the modifications to this Ordinance. No changes have been made to the proposed Ordinance since the last Board meeting.

A notice of public hearing was posted beginning September 30, 2024, and was published in the Ventura County Star on October 1, 2024 and October 8, 2024.

Attachment:

- Ordinance No: 29-24

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a Public Hearing with the Camrosa Water District Board of Directors will be held:

--Thursday, October 10, 2024 at 5:00pm--

CAMROSA WATER DISTRICT

7385 Santa Rosa Road - Camarillo, CA 93012

The purpose of this public hearing is to give the public an opportunity to comment on the following ordinance prior to adoption:

- Ordinance 29 – Amending the Compensation Authorized to be Paid to Directors of Camrosa Water District



Norman Huff, General Manager

**NOTICE OF PUBLIC
HEARING**

NOTICE IS HEREBY
GIVEN that a Public Hear-
ing with the Camrosa Water
District Board of Directors
will be held:

--Thursday, October 10, 2024
at 5:00pm--

**CAMROSA WATER
DISTRICT**

**7385 Santa Rosa Road -
Camarillo, CA 93012**

The purpose of this public
hearing is to give the public
an opportunity to comment
on the following ordinance
prior to adoption:

- Ordinance 29 – Amending
the Compensation Authorized
to be Paid to Directors of
Camrosa Water District
Norman Huff,
General Manager
#10619819; 10/1, 10/8/2024

Ordinance No: 29-24

**Repealing Ordinance 29-15
Amending the Compensation Authorized
to be Paid to Directors Pursuant to
Water Code Section 20200, Et. Seq.**

Whereas, pursuant to Division 10, Chapter 2 commencing with Section 20200 of the Water Code, the Directors of the Camrosa Water District are currently authorized to receive Two Hundred Dollars (\$200) per day for each day's attendance at meetings of the Board or for each day's service rendered as a Director by request of the Board, not exceeding a total of ten (10) days in any calendar month; and,

Whereas, the Directors of the Camrosa Water District come within the provisions of Section 20201, Et. Seq., of the Water Code authorizing compensation in excess of One Hundred Dollars (\$100) per day; and,

Whereas, the fees authorized to be paid to Directors of Camrosa Water District have not been adjusted for over nine (9) years;

Now, Therefore, Be It Ordained by the Camrosa Water District Board of Directors as follows:

1. On or after the effective date of the Ordinance, the compensation of the Directors of Camrosa Water District shall be increased to Two Hundred Thirty-Five Dollars (\$235) per meeting day, pursuant to the provisions of Section 20202 of the Water Code, provided that the compensation shall not be paid for more than a total of ten (10) days in any calendar month; and
2. This Ordinance shall become effective sixty (60) days from the date of its passage.

Adopted, Signed, and Approved this 10th day of October, 2024.

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

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

Board Memorandum

October 10, 2024

To: Board of Directors

From: Jozi Zabarsky, Customer Service Manager

Subject: Employee Spotlight

Objective: Spotlight a Camrosa employee.

Action Required: No action is necessary; for discussion only.

Discussion: The primary goals of the District's Strategic Plan are Water Supply Independence, Infrastructure Integrity, Prudent Financial Management, Public Trust, and Service Excellence Through Organization Development. In fulfilling the District's commitment to that Plan, management staff would like to spotlight one of its employees whose commitment, dedication, and hard work helps the District advance towards those goals.

Board Memorandum

October 10, 2024

To: Board of Directors

From: Norman Huff, General Manager

Subject: Water Professionals Appreciation Week

Objective: Recognize October 5-13, 2024, as Water Professionals Appreciation Week.

Action Required: Adopt Resolution 24-20 Recognizing October 5-13, 2024, as Water Professionals Appreciation Week.

Discussion: The California Legislature officially designated the first week in October, Water Professionals Appreciation Week. It was established in 2017 by Senate Concurrent Resolution 80, by Sen. Bill Dodd (D-Napa). The annually designated week begins on the first Saturday of October and ends on the Sunday of the following weekend. It's intended to highlight the important role of water and wastewater professionals in ensuring safe and reliable water, wastewater, and recycled water in California.

As part of the designated week, water and wastewater agencies are encouraged to organize programs and events that educate California water customers, elected leaders, and other key audiences on the value of water and wastewater services and the important role water professionals play.

Attachment:

- Resolution 24-20

Resolution No: 24-20

A Resolution of the Board of Directors
of Camrosa Water District

**Water Professionals Appreciation
Week October 5-13, 2024**

Whereas, water is the lifeblood of California and without safe and reliable water, no community and no sector of the economy – from high tech to manufacturing to agriculture – can thrive or expand; and

Whereas, now more than ever, the Camrosa Water District is proud of the important role our essential workers play in making sure our communities have safe and reliable drinking water; and

Whereas, thanks to technological advances by highly skilled and trained water professionals and the dedication of thousands of industry professionals in the state, California drinking water and treated wastewater meets some of the most stringent water quality standards in the nation; and

Whereas, depending on where you live in California, your water may come from a nearby well or it may travel hundreds of miles through canals or pipelines to reach your tap. Regardless of where it originates, your drinking water is filtered, cleaned, tested, and distributed in a process carefully managed by trained water professionals; and

Whereas, water professionals at local public water and wastewater agencies work 24/7 to plan for the future, maintain and upgrade their systems and improve the safety and resiliency of local water supplies for their communities; and

Whereas, thousands of essential water, wastewater and recycled water industry professionals in the state dedicate their careers to keeping drinking water, recycled water and treated wastewater safe and reliable for use by Californians.

Now, Therefore, Be It Resolved that the Camrosa Water District Board of Directors hereby declares October 5-13, 2024, Water Professionals Appreciation Week and extends its sincere gratitude and appreciation to the water and wastewater professionals who work 24/7 to provide excellent essential services to our community every day.

Adopted, Signed, and Approved this 10th day of October 2024.

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

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

Board Memorandum

October 10, 2024

To: General Manager

From: Tamara Sexton, Deputy General Manager/Finance

Subject: CalPERS Unfunded Accrued Liability

Objective: Receive a briefing from Urban Futures regarding the CalPERS Annual Valuation Report as of June 30, 2023.

Action Required: No action necessary; for information only.

Discussion: For the period ending June 30, 2022, the unfunded accrued liability (UAL) for the CalPERS Classic plan was underfunded by \$1,358,181 (93.39% funded). In August of 2024, CalPERS released the most recent actuarial report, dated June 30, 2023, and reported an investment return of 5.8%, creating a liability of \$1,920,322 (90.9% funded). The PEPR plan UAL balance went from being liability of \$22,473 (91.4%) to a liability of \$35,422 (90.5% funded).

The projected employer contributions for fiscal year (FY) 2025-26 for the Classic plan will increase from 11.88% to 11.94% in Fiscal Year 2025-26, and the employee contribution rate will remain unchanged at 7%. The employer contribution rate for the PEPR plan will increase from 7.87% to 7.96% in Fiscal Year 2025-26, and the PEPR employee contribution rate will remain at 7.75 percent.

Urban Futures will make a presentation on the CalPERS valuation reports, including a forward look into next year's valuation that will include CalPERS preliminary investment return of 9.3% for the period ending June 30, 2024.

Board Memorandum

October 10, 2024

To: Board of Directors

From: Norman Huff, General Manager

Subject: Camaradio Request to Place an Antenna at the 1B Tank Location

Objective: Discuss Camaradio's request to place an antenna at the 1B tank location.

Action Required: No action is necessary; for discussion only.

Discussion: The District received a request from Camaradio, a new, nonprofit community radio station serving the community of Camarillo, to facilitate a low-power (100-watt) transmitting antennae at the District's 1B Tank location. Camaradio, or Camarillo Community Radio is a 501(c)(3) non-profit organization operated and supported by listeners and residents of Camarillo, California. Their mission is to connect the community with local, engaging, and creative community-based radio programming. Low Power FM (LPFM) radio stations are a class of radio station licensed by the Federal Communications Commission (FCC) in 2000. LPFM stations are only authorized for noncommercial educational broadcasting. They have an effective radiated power (ERP) of 100 watts (0.1 kilowatts) or less, and can reach an area with a radius of about ten miles. LPFM stations are a forum for nonprofits, schools, churches, community centers, and other community organizations who want to amplify their message. Additionally, one of the primary reasons for having a community radio station is the advantage it can have for public safety in an emergency situation. Community radio stations provide resources when an emergency strikes, and it is by law that they maintain a national Emergency Alert System. Camaradio has a strong relationship with the City of Camarillo and the Ventura County Sheriff's Office, and they hope to add more public services to their network. Camaradio would provide Camrosa with opportunities for customer outreach through involvement in local programming.

The desired equipment would include a 25-foot antenna tower with a point-to-point Wi-Fi dish on it, along with the transmitter antennas (see picture to the right of the transmitter antennas for 99.1 FM KBUU-LP in Malibu). The communications equipment would be housed in a small weatherproof communications rack with a minimal footprint. A power connection would be required. The low-power transmitter (100 watts) would have minimal electrical costs.

Camaradio would be responsible for the purchase, installation, and maintenance of their equipment. Camrosa would require an agreement with Camaradio that would address issues of access, non-interference with District communications, and standard liability insurance.



Board Memorandum

October 10, 2024

To: General Manager

From: Tamara Sexton, Deputy General Manager/Finance

Subject: Fiscal Year 2023-24 Draft Annual Comprehensive Financial Report

Objective: Receive a draft of Fiscal Year (FY) 2023-24 Annual Comprehensive Financial Report (ACFR).

Action Required: No action necessary; for information only.

Discussion: The draft ACFR contains the FY2023-24 end-of-year financial statements for the District and contains an unmodified audit opinion.

Included in the ACFR is a Management Discussion and Analysis (MD&A) of the financial statements, as required under the provisions of Governmental Accounting Standards Board (GASB) Statement 34. The MD&A immediately precedes the draft audited financial statements.

The report is presented for information at this time. The Final ACFR will be presented for acceptance at the Board Meeting scheduled for October 24, 2024, and the auditors of CliftonLarsonAllen LLP, will be available to answer questions.

Board of Directors
Camrosa Water District
Camarillo, California

We have audited the financial statements of the Camrosa Water District (the District) as of and for the year ended June 30, 2024, and have issued our report thereon dated October 1, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our statement of work dated May 21, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2024.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

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

- The annual required contributions, pension expense, net pension liability, and corresponding deferred outflows of resources and deferred inflows of resources for the District's public defined benefit plans with CalPERS are based on an actuarial valuation provided by CalPERS.

We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was in Note 7 regarding the District's defined benefit pension plan.

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated October 1, 2024.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the

measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of introductory section, other supplementary information section, and the statistical section. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. 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. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

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

CliftonLarsonAllen LLP

Irvine, California
October 1, 2024

INDEPENDENT AUDITORS' REPORT

Board of Directors
Camrosa Water District
Camarillo, California

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Camrosa Water District (the District), which comprise the statement of net position as of June 30, 2024, and the related statement of revenues, expenses and change in net position, and cash flow for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 1, 2024.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the financial agreements or covenants of Section 5.10(b) of the 2016 Water Installment Sale Agreement and the 2016 Wastewater Installment Sale Agreement with the Camrosa Water District Financing Authority (the Authority) dated October 1, 2016, relating to the Authority's issuance of Water and Wastewater Revenue Bonds, Series 2016A, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced financial agreements or covenants, insofar as they relate to accounting matters.

This report is intended solely for the information and use of the Board of Directors, the management of the District and Wilmington Trust N.A., and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Irvine, California
October 1, 2024



Annual Comprehensive Financial Report

For the Fiscal Years Ended June 30, 2024
and June 30, 2023

*7385 SANTA ROSA RD., CAMARILLO, CA 93012
805.482.4677
WWW.CAMROSA.COM*

CAMROSA WATER DISTRICT

Board of Directors

Eugene F. West, *President*

Andrew F. Nelson, *Vice-President*

Jeffrey C. Brown, *Director*

Timothy H. Hoag, *Director*

Terry L. Foreman, *Director*

BUILDING WATER
SELF-RELIANCE

General Manager

Norman Huff

Prepared By:

Tamara Sexton, Deputy General Manager/Finance
and
Sandra Llamas, Senior Accountant

Camrosa Water District
 Comprehensive Annual Financial Report
 For the Fiscal Years Ended June 30, 2024 and June 30, 2023

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Introductory Section

October 26, 2024

Members of the Board of Directors
Camrosa Water District

Letter of Transmittal

It is our pleasure to submit Camrosa Water District’s Annual Financial Report for the fiscal year ending June 30, 2024 (FY2023-24). This report was prepared pursuant to the guidelines set forth by the Governmental Accounting Standards Board (GASB).

District staff prepared this financial report in conjunction with an unmodified opinion issued by the independent audit firm CliftonLarsonAllen LLP. The Independent Auditor’s Report is located at the front of the Financial Section of this document. Management’s Discussion and Analysis (MD&A) immediately follows the Independent Auditor’s Report and provides a narrative introduction to, and overview and analysis of, the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

This report consists of management’s representations concerning the finances of Camrosa Water District. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, the District has established a comprehensive internal control framework that is designed both to protect the District’s assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District’s financial statements in conformity with generally accepted accounting practices (GAAP). Because the cost of internal control should not outweigh its benefits, the District’s comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. Management asserts that to the best of our knowledge, this financial report is complete and reliable in all material aspects.

District Structure and Leadership

The Camrosa Water District is an independent special district, which operates under the authority of Division 12 of the California Water Code. The District provides services to a population of more than 32,700 people and is governed by a five-member Board of Directors, elected at large from within the District’s service area.

Director	Title	Division	Expiration of Term	Occupation
Eugene F. West	President	Division 4	November 2024	Attorney
Andrew F. Nelson	Vice-President	Division 1	November 2026	Healthcare Research
Jeffrey C. Brown	Director	Division 2	November 2026	Investment Consultant
Timothy H. Hoag	Director	Division 3	November 2024	Pharmacist/Teacher
Terry L. Foreman	Director	Division 5	November 2026	Geologist/Hydrogeologist

General Manager

Daily operation of the District falls under the responsibility of the General Manager, Norman Huff. The General Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board of Directors. As General Manager, Mr. Huff is responsible for the general oversight of the production and distribution of potable and non-potable

water, as well as wastewater collection, treatment, and water recycling at the Camrosa Water Reclamation Facility (CWRF).

The District employs a full-time staff of 25 employees as of June 30, 2024. The District's Board of Directors meets on the second and fourth Thursdays of each month. Meetings are publicly noticed and the public is welcome to attend.

District Services

Currently, the District provides three classes of water (potable, non-potable, and recycled) to a population of more than 32,700 people through approximately 11,445 service connections, which includes three master-metered communities. The majority of these connections are residential with the remainder serving commercial, industrial, and agricultural.

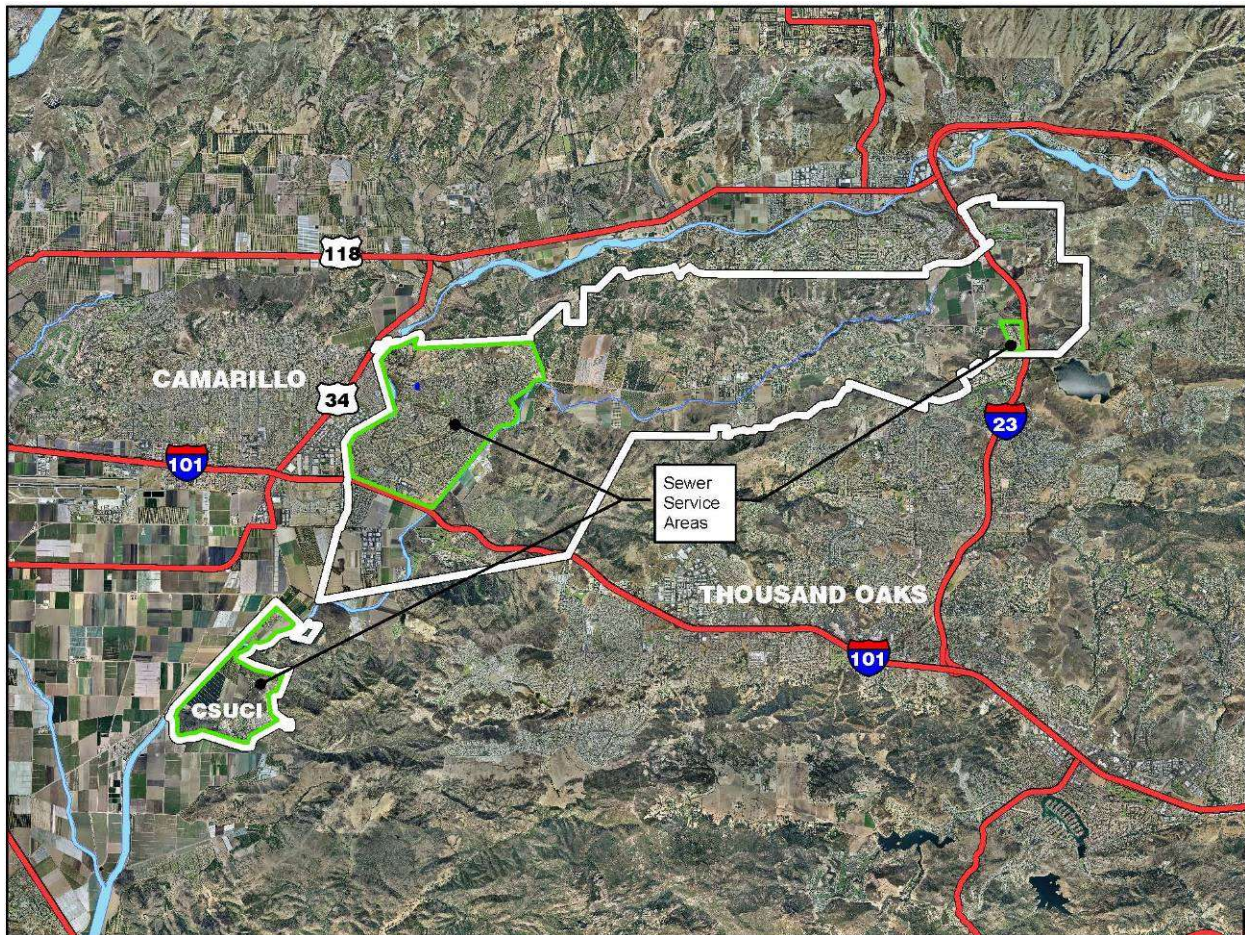


Figure 1 – District Boundaries Figure 1 – District Boundaries

Potable water is a blend of imported State Water Project (SWP) water from the Sacramento-San Joaquin Delta and local groundwater; non-potable water is a combination of diverted surface water and local groundwater; and recycled water is tertiary-treated product from the Camrosa Water Reclamation Facility (CWRF) and Camarillo Sanitary District. Imported water accounts for approximately 50% of potable supplies. The remaining 50% is groundwater that is treated at the wellhead and then pumped into the distribution system, either directly or after blending. In FY2023-24 the District delivered 5,655 acre-feet (AF) of potable water, 3,496 AF of non-potable water, and 340 AF of recycled water, totaling 9,491 AF to its customers.

Residential customers make up approximately 87% (number of metered connections) of the District's customer base and consume approximately 47% of the water provided annually by the District.

Wastewater service is limited to 9,217 equivalent dwelling units (EDUs) in a portion of the City of Camarillo and a sliver of the City of Thousand Oaks; the remainder of the District is either served by the Camarillo Sanitary District or on septic systems.

Mission and Vision Statement

Water and wastewater service providers face an evolving landscape of diverse challenges as they strive to provide clean, safe, reliable, and affordable services to their communities. Navigating this dynamic and complex array of challenges requires a proactive approach; strategic planning, leveraging technological advancements, and substantial investment to ensure the delivery of safe, reliable, and affordable services our customers desire well into the future.

Since the last Strategic Plan development in 2008, imported water costs have increased, as expected, but so has its unreliability. Between climatic, legislative, litigatory, and political pressures on the State Water Project, it no longer represents a dependable water supply as it once did. At the same time, the cost to produce local water has also increased, driven by an ever-increasing demand for a limited supply, an ever-expanding regulatory environment, and the high cost of new wells, treatment facilities, and pipelines.

At its core, strategic planning enables Camrosa to anticipate and prepare for future demands, risks, and opportunities, rather than merely reacting to crises as they arise. By identifying short- and long-term goals and mapping out the necessary steps to achieve them, Camrosa can ensure that we are equipped to meet the needs of our community both now and in the future.

In support of a robust planning process, the District held four strategic planning workshops in the Spring of 2022 and adopted the 2022 Strategic Plan in the Summer of 2022.

The 2022 Strategic Plan identified five goals:

- Water Supply Independence
- Infrastructure Integrity
- Prudent Financial Management
- Public Trust
- Service Excellence Through Organizational Development

Revised Mission and Vision Statements were established as part of the 2022 Strategic Plan. The Mission Statement reflects the District's responsibility to provide reliable, safe, and cost-effective water and wastewater services.

Our Mission

"The mission of Camrosa Water District is to provide reliable, safe, and cost-effective water and wastewater services."

Our Vision

"Camrosa Water District preserves and improves the quality of life for our customers through innovative leadership and exceptional customer service."

Economic Condition and Outlook

The California Water Crisis

California's water supply crisis is an outcome of decades of substandard State water policy. California prioritized perpetual demand management and stretching depleted supplies with conservation policies instead of seizing opportunities to develop new supplies or maximizing the capture of abundant supply in wet years through the development of additional storage reservoirs and modernized conveyance. The California Department of Water Resources (DWR) stood by

while litigants and legislators whittled away its ability to effectively manage resources or maintain and improve the State Water Project infrastructure. Equally culpable is the Metropolitan Water District (MWD) which has failed to invest in reliable supplies and adequate conveyance. MWD has applied a portion of every dollar it ever collected from its ratepayers to build out and maintain its Colorado River Aqueduct system. However, despite this massive investment, MWD's conveyance is still unable to move significant quantities of Colorado River water to certain areas within its service region, including areas served by Camrosa. These areas have been categorized as State Water Project Dependent Areas (SWPDA) because most—or all—of their imported water supplies are from the State Water Project. With or without conveyance, persistent drought and disagreements over Colorado River water rights between the seven states comprising the Upper and Lower Basins make the future availability of that supply uncertain. These failures and deficiencies have resulted in the DWR and MWD being unable to provide sufficient supply to meet normal demands in times of drought. This demonstrates the need to accelerate Camrosa's timeline for self-reliance and its ability to significantly reduce dependence on MWD and the State Water Project. Compounding the problem, MWD's mismanagement and its ever-growing bureaucracy have resulted in recently announced rate increases that will make imported water even more expensive this year and every year for the foreseeable future.

Camrosa's core mission is to provide a reliable, affordable source of water for our customers. With our core mission in mind, we have been focused on building the District's self-reliance to buffer against this cycle of planning failure and reactive edicts by MWD and the State. The Camrosa Board of Directors does not believe that restrictive or mandated conservation should become "a way of life," as it is presented in recent State legislation, or that "brown is the new green." While conservation can be a useful strategy when needed, such as during a drought emergency, it is not a permanent water supply solution. Sustainable water supply solutions should plan for abundance rather than fight over scarcity.

The District's purpose is to provide the amount of water our customers need. Of course, responsible, sustainable stewardship of our water resources is an important element in accomplishing this purpose. Efficiency and accountability are important when managing water resources as well as other vital resources the District oversees, including energy and public funds. In accordance with our purpose and guided by our core mission, we have significantly reduced our dependence on imported water over the last twenty years, developing local projects like a brackish groundwater desalter, advanced treatment for groundwater, new wells, and non-potable distribution systems. All of these efforts work in concert to secure a more independent water supply portfolio. Doubling down on self-reliance will form the backbone of Camrosa's planning efforts for years to come. We're starting this fiscal year with feasibility studies and design for additional wells, backup wells, and treatment facilities to increase our local water production and reduce our dependence on imported water.

State Mandates and Regulations

Over the past decade and a half, the state of California has moved toward centralizing management of its water resources by consolidating various functions under and expanding the reach of the State Water Resources Control Board (SWRCB). Shifts toward standardizing water planning while accounting for climate projections have resulted in landmark water-use legislation and expanded rulemaking. However, many of these state policies fail to realistically account for local conditions and do not leave suppliers with enough autonomy to employ the best course of action for their service areas.

The SWRCB has continued extending administrative control over water suppliers through a variety of policies and regulations. Several recent examples include: the recently updated Individual System Water Loss Standards; upcoming drinking water regulations; conservation legislation; and additional reporting requirements. While each one carries intended benefits, they are also accompanied by costs, and cost-benefit ratios will differ for each supplier based on local variations.

Water loss control is also a key component of the state’s approach to demand management. Legislation required that the SWRCB develop water loss performance standards, the finalized Water Loss Performance Standards were adopted in October of 2022, and the rulemaking became effective in 2023. Updated Water Loss Standards for each Urban Retail Water Supplier, including Camrosa Water District, were posted on April 9, 2024. The legislation recognizes that mitigating and preventing water loss should be done on a cost-effective basis, as explained in the Updated Economic Model released on April 15, 2021. However, due to real-world conditions, the true cost-effectiveness may differ from the Updated Economic Model.

Most recently, sweeping regulations were announced titled, Making Conservation a California Way of Life. This regulation was touted as a new way of managing urban water use by establishing unique efficiency goals for each Urban Retail Water Supplier in California. Independent analysis disputed the State’s purported savings of \$7 Billion with potential costs exceeding \$13 Billion. On March 15, 2023, the SWRCB released the Draft Staff Framework for the Making Conservation a California Way of Life Regulation (Proposed Regulatory Framework). The Framework is intended to implement both the “California Water Supply Strategy” released by Governor Newsom in August 2022, and SB 606 and AB 1668, collectively known as the Water Conservation and Drought Planning Act, signed by Governor Brown in May 2018. The act built upon Governor Brown’s 2016 Executive Order B-37-16, “Making Conservation a Way of Life.” The SWRCB’s draft framework requires suppliers to comply with individualized urban water use objectives, implement Commercial, Industrial, Institutional (CII) performance measures, and submit annual progress reports. A supplier’s water use objective is the sum of standard-based budgets for residential indoor use, residential outdoor use, CII landscapes with dedicated irrigation meters, and real water losses. The second draft of the legislation became available in March 2024, and as written, still requires significant water use reductions from many suppliers and extensive reporting from all urban water suppliers. The cost of complying with the regulation may require revisiting and adjusting financial projections. The rule is expected to become effective in the Summer of 2024. Camrosa is actively monitoring the legislation and its impacts to the District and its customers. The District is factoring the legislation into its long-term forecasting, although as of the second draft of the legislation, Camrosa has a zero percent water use reduction requirement (i.e. no reduction required) over the three benchmark periods called for in the regulation.

Water Quality Regulations

Drinking water in California is heavily regulated and many of California’s regulations exceed federal regulations set by the U.S. EPA. Primary maximum contaminant levels (MCLs) address health concerns; public health goals (PHGs) are concentrations of drinking water contaminants that do not pose significant health risks if consumed over a lifetime (based on best available knowledge); and secondary MCLs which address water appearance, taste, and odor. California Health & Safety Code §116365(a) requires a contaminant’s MCL to be established at a level as close to its PHG as technically and economically feasible while prioritizing protecting public health. There are also “detection limits for purposes of reporting” (DLRs), which are designated minimum contaminant levels that require reporting to the State Board.

Technological advancements now allow the detection of drinking water contaminants at ever-lower concentrations, which allows the State to set maximum contaminant levels (MCLs) at even more stringent levels. Additionally, as the understanding of the adverse effects of drinking water contaminants improves over time, more contaminants are added to the list of regulated contaminants, and even more are being studied as emerging contaminants. While increasingly stringent MCLs and the addition of new contaminants to the list of regulated contaminants are intended to address health concerns, they also carry associated mitigation costs. Meeting new or more stringent standards significantly increases drinking water production, treatment, and compliance costs.

One example of emerging contaminants with recently enacted MCLs is per- and polyfluoroalkyl substances (known together as PFAS). PFAS are a group of synthetic chemicals that, under

typical conditions, do not break down in the environment. On April 10, 2024, the U.S. EPA established federal MCLs for six types of PFAS. Two types, PFOA and PFOS, each have MCLs established at 4 parts per trillion (ppt) (also expressed as ng/L). Three chemicals, HFPO-DA (also known as GenX Chemicals), PFHxS, and PFNA, have MCLs set at 10 ppt. The District recently completed and currently operates a Granular Activated Carbon (GAC) filtration plant that treats some of our source water from four District wells for both 1,2,3 Trichloropropane (TCP123) and PFAS chemicals.

Another contaminant, Manganese is listed on the SWRCB's list of Upcoming Drinking Water Regulations. It can occur naturally in both surface and groundwater and is widespread in California's groundwater basins. It is currently regulated with a secondary MCL, with notification levels (NLs) and response levels (RLs). On February 16, 2023, DDW proposed revised NLs and RLs for manganese. A NL is a nonregulatory, health-based advisory level established for drinking water contaminants for which MCLs have not been established. NLs are established as precautionary measures for contaminants that may have MCLs in the future but have not completed the regulatory process for the development of MCLs. They are issued by the DDW and developed based on recommendations by the Office of Environmental Health Hazard Assessment (OEHHA). RLs are set higher than NLs and represent a recommended chemical concentration level at which water systems consider taking a water source out of service or provide treatment if that option is available to them. Based on DDW proposing revised NLs and RLs for manganese in February 2023, a manganese primary MCL is likely to be established in the future. The establishment of manganese primary MCLs could impact the cost of producing local water. At the current time, Camrosa staff is in the design phase for Iron and Manganese removal technologies for the treatment of water from the Woodcreek and PV Well #2 wells. PV Well #2 water has Manganese levels that sometimes exceed the Secondary MCL for Manganese, set at 50 µg/L or parts per billion.

Contaminant regulations will continue to become more rigorous, as they have since the passage of the Safe Drinking Water Act in 1974. Camrosa is responsibly planning for additional costs incurred in meeting and exceeding regulatory requirements and will continue to do so in the future. Future regulations may also shift the relationship between local and imported sources, as the costs of producing water and importing water change. Camrosa remains committed to meeting the current and future water needs of the community by prioritizing self-reliance and providing reliable, safe, and cost-effective water and wastewater services.

Groundwater Management

Another landmark change in water management that will affect the cost of water is the Sustainable Groundwater Management Act (SGMA) of 2014. SGMA requires the formation of local groundwater sustainability agencies (GSAs) for what the state determined were high- or medium-priority basins to assess conditions and develop Groundwater Sustainability Plans (GSPs). These GSPs are intended to define sustainability and chart a path to achieving that over the next twenty years.

The Fox Canyon Groundwater Management Agency (FCGMA) is the Groundwater Sustainability Agency (GSA) for the Pleasant Valley Basin (among other areas), from which the Woodcreek Well and PV Well #2 pump groundwater. A new allocation plan has been established and projects to increase the sustainable yield are being investigated. Adjudication papers were filed by a group of landowners/pumpers in the basin, as was a lawsuit contesting the CEQA process for the GSP. SGMA provides that the GSP proceed as written during the adjudication process, which can take several years. This litigious environment does not provide an environment for the amicable resolution of conflict or for the kind of collaboration that innovation and regional project development require.

The Arroyo Santa Rosa Groundwater Basin, which lies wholly within the Camrosa service area and from which the majority of Camrosa's local groundwater is produced, was originally designated as a medium-priority basin due to high nitrate concentrations. In 2016, the County of

Ventura and Camrosa formed a GSA to write the GSP for the whole basin and manage that portion of it east of the Bailey Fault (outside the FCGMA). In April 2018, DWR awarded the Arroyo Santa Rosa GSA a Sustainable Groundwater Planning Grant to support the development of the Santa Rosa GSP, up to \$177,081. Administrative costs to support the operation of the Arroyo Santa Rosa Groundwater Sustainability Agency (ASRGSA), including the writing of the GSP, will be supported by Camrosa. The County of Ventura provided \$127,602 as seed money to the GSA. The GSA held a public hearing on May 25, 2023, to adopt the GSP, which is currently under review with DWR. The GSA budget for FY2024-25 is included as Appendix #1.

Projects to reach sustainability and/or increase Arroyo Santa Rosa basin yield were explored as part of the GSP process. Because Camrosa is the primary groundwater producer in the Santa Rosa Basin, pumping by initial estimates over 50% of the basin’s annual yield, the District has a vested interest in developing projects that ensure sustainability. Once the projects identified in the GSP have been developed, estimated costs of sustainability projects will be included in the District’s budgeting process.

The Impact of Weather

Climate impacts the overall supply of available water resources while also affecting customer demand. In the last ten years, Southern California has seen the wettest and driest months on record. These dramatic weather swings, depicted in the following Figure 2, exemplify the difficulty of forecasting water sales and highlight the necessity of maintaining a conservative financial outlook.

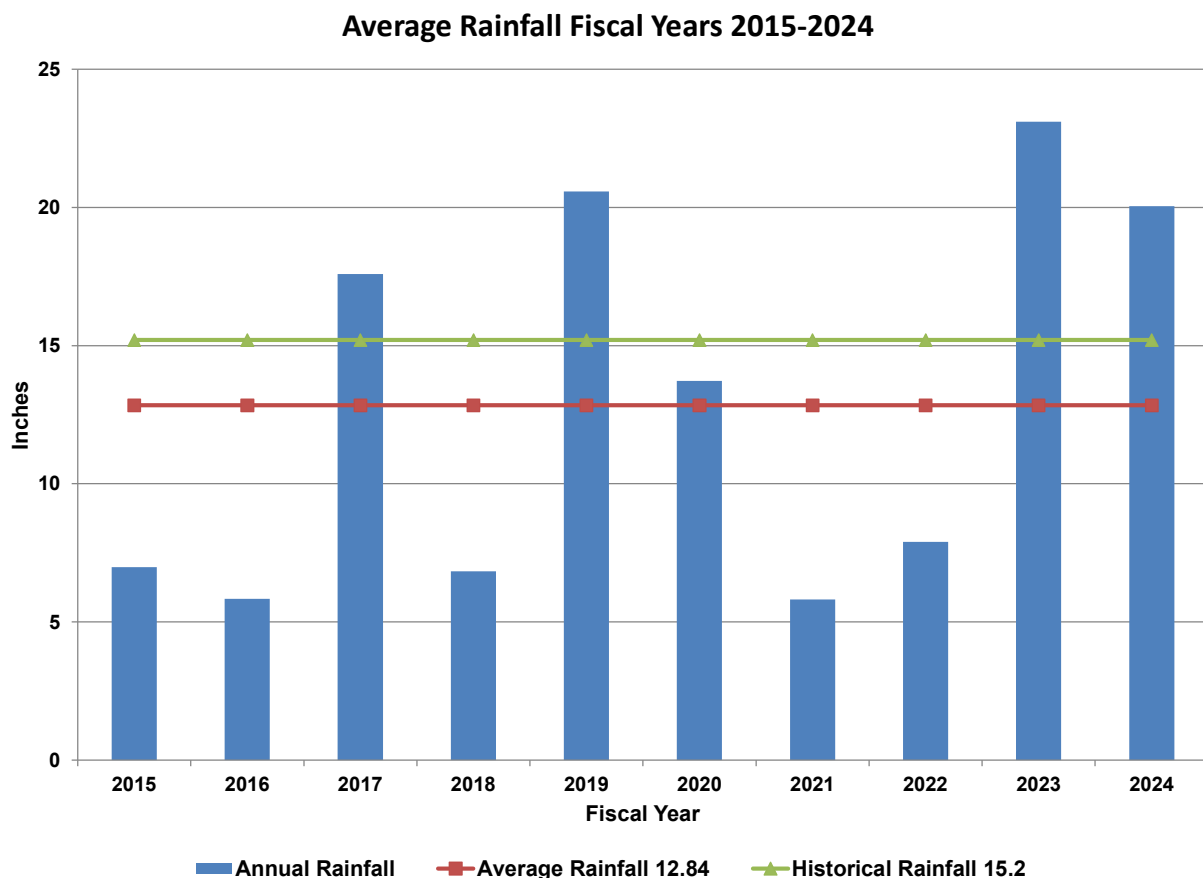


Figure 2 – Historical Rainfall

Locally, rainfall was 20.05 inches, recorded from the Camrosa Water District station, which is significantly more than the ten-year average rainfall for the District of 12.84 inches a year and the historical average of 15.2 inches a year. These wet periods provide an important recharging of the local groundwater basins, from which we produce our local supplies and plan to increasingly

rely on in the future. Camrosa has developed plans to adaptively manage its groundwater basins to maximize aquifer storage and recharge water—whether it’s rainwater or other sources.

Due to atmospheric rivers in 2023, DWR allocated 100% of State Water Contractors’ Table A water for delivery. A 100% allocation is a rare opportunity as the long-term average delivery capability of the State Water Project is only 56%. Prior to this, the last time the SWP allocated 100 percent was in 2006. On April 20, 2024, DWR announced a 40 percent allocation as a result of the latest snow survey and Lake Oroville storage. This is up from 30 percent announced in March, 15 percent in February, and the initial 10 percent announced in December.

Local precipitation can and does impact demand, especially among agricultural customers and those with large landscapes. Camrosa has seen significant reductions in the demand for potable and non-potable water over the previous fiscal year and as we enter the next. Whether or not the trend toward lower demand continues and whether it is primarily based on precipitation levels remains to be seen. Camrosa continues to monitor these trends and apply them to budgets and incorporate them in the rate-setting process.

In general terms, the District went from delivering approximately 17,000 AFY before the FY2014-15 drought to slightly less than 10,000 AFY in FY2023-24. Variable weather in the years since makes it difficult to determine the cause for water-use patterns in the District service area, but generally speaking the trend is toward less per capita water use than in previous decades. Water sales were 9,491 AF compared to 9,640 AF in FY2022-23. The following graph (Figure 3) reflects the District’s acre-feet deliveries.

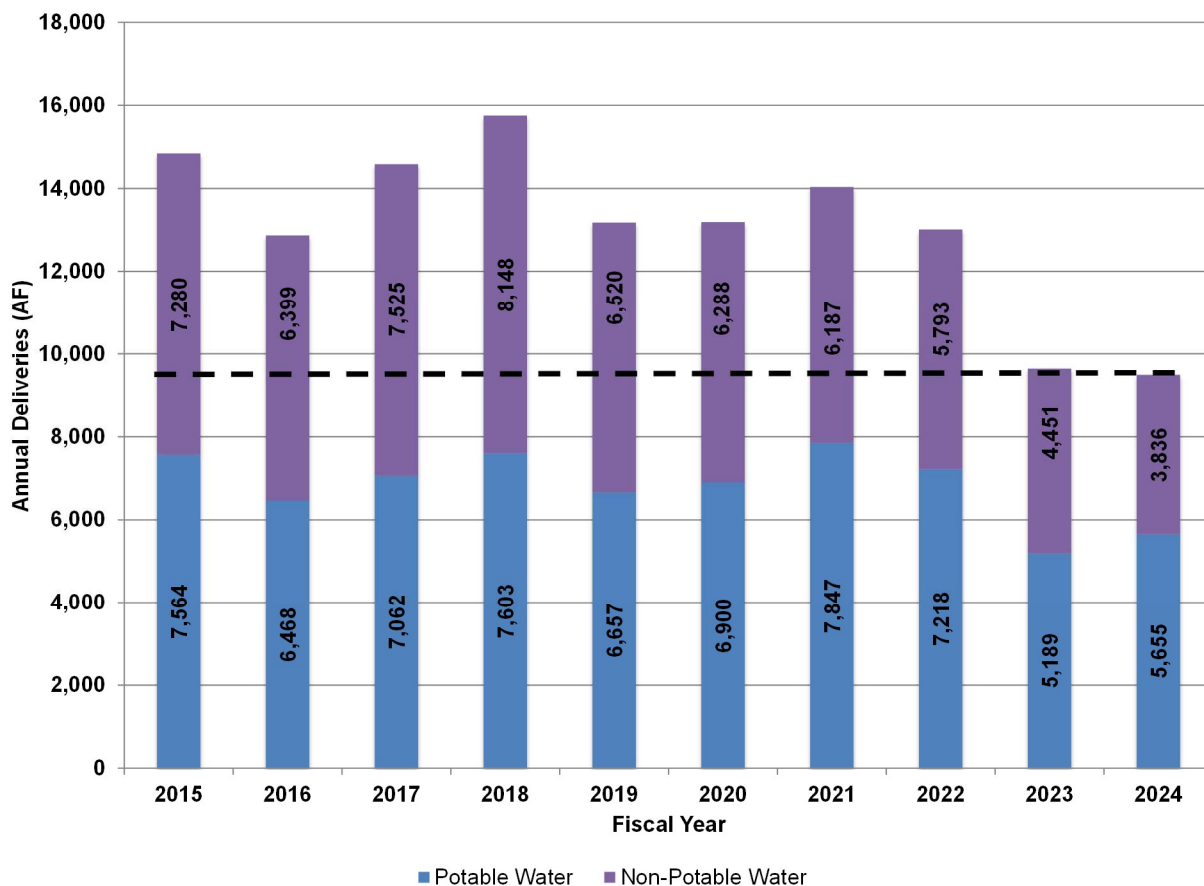


Figure 3 – Historical Acre-Feet Deliveries

Building Self-Reliance

Camrosa lies within the Metropolitan Water District service area and the “imported water” we purchase from them, via Calleguas, is primarily State Water Project (SWP) water from the

Sacramento-San Joaquin Delta. It is the most expensive water in Camrosa’s supply portfolio. The District’s primary strategy for decades has been to reduce dependence on imported water by developing local resources. Reducing the proportion of Camrosa’s water supply that we have to import helps mitigate the costs of imported water. Figure 3 reflects the District’s efforts to develop self-reliance over the last 20 years.

The trend was temporarily reversed in 2019, when the District’s largest local resource, the Conejo Wellfield, was taken offline ahead of building a treatment plant to treat for the newly-regulated contaminants, 1,2,3–Trichloropropane (TCP) and Per- and polyfluoroalkyl substances (PFAS). TCP is a synthetic organic compound that was an impurity in certain soil fumigants used in agriculture and PFAS are a group of more than 4,000 synthetic chemicals that have been used in consumer products since the 1950s. PFAS are also known as "forever chemicals" because they don't break down easily in the environment. The Camrosa Board of Directors insisted that Camrosa ratepayers should not bear the costs of treatment for the TCP contamination and successfully persuaded the manufacturers of the offending pesticides to pay for the construction of the treatment plant. Camrosa is part of a settlement agreement with chemical companies DuPont and 3M to receive the compensation needed to mitigate the treatment cost for PFAS. The Granular Activated Carbon (GAC) filtration system at the Conejo Wellfield to mitigate these contaminants was completed and went online in October 2023.

In the meantime, Camrosa worked very hard to bring another new source online, PV Well #2. The new PV Well #2 came online in September 2020, providing a much-needed boost to local production. Adjustments to the well in the fall of 2021 doubled production. Now that this new source and the GAC Treatment Plant at the Conejo Wellfield are online, we expect to increase local groundwater production and offset imported water purchases, thus reducing the percentage of imported water in the District’s Total Water Supply. In FY2023-24, imported water comprised 34% of the **total water supply**. Imported water constituted 50% of Camrosa’s potable water supply, with 50% coming from local groundwater. The upcoming fiscal year will also see investigations into providing redundancy for the University Well and a third Pleasant Valley Basin Well (PV Well #3).

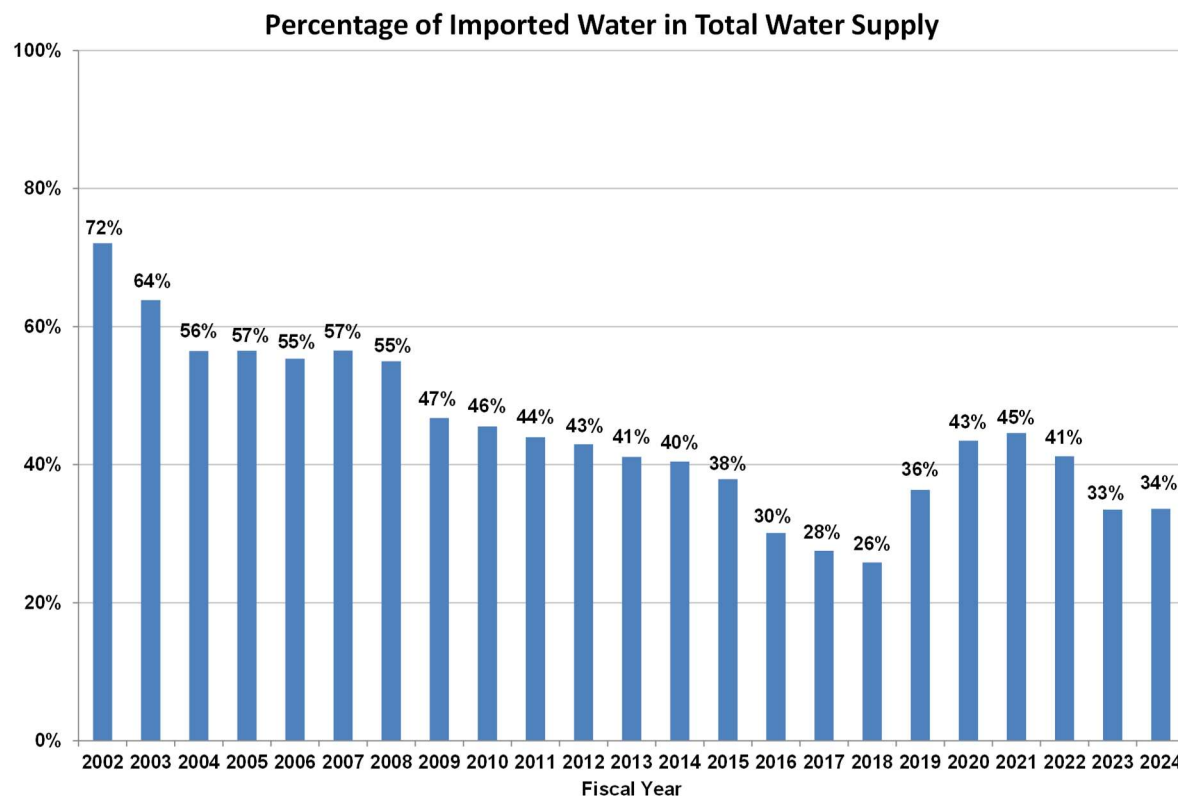


Figure 4 – Percentage of Imported Water in Total Water Supply

The following graph demonstrates the effects of Camrosa’s commitment to building self-reliance over the last 20 years. As the diversity of supply sources increases, the percentage of the portfolio filled by imported water has decreased. Since the Conejo Creek Project came online in 2003, Camrosa’s demand for imported water has fallen dramatically. Optimizing operations—filling reservoirs, moving water, blending water—has also allowed us to further reduce imports. Reductions in total water use since 2014 reflect conservation measures that have now become common practice by many of Camrosa’s customers. Along with continued conservation and water use efficiencies, Camrosa will continue to develop local and regional water resource projects to build water self-reliance. Many of these projects will be identified in the ongoing development of its Master Plan and implemented through a phased approach starting in this fiscal year.

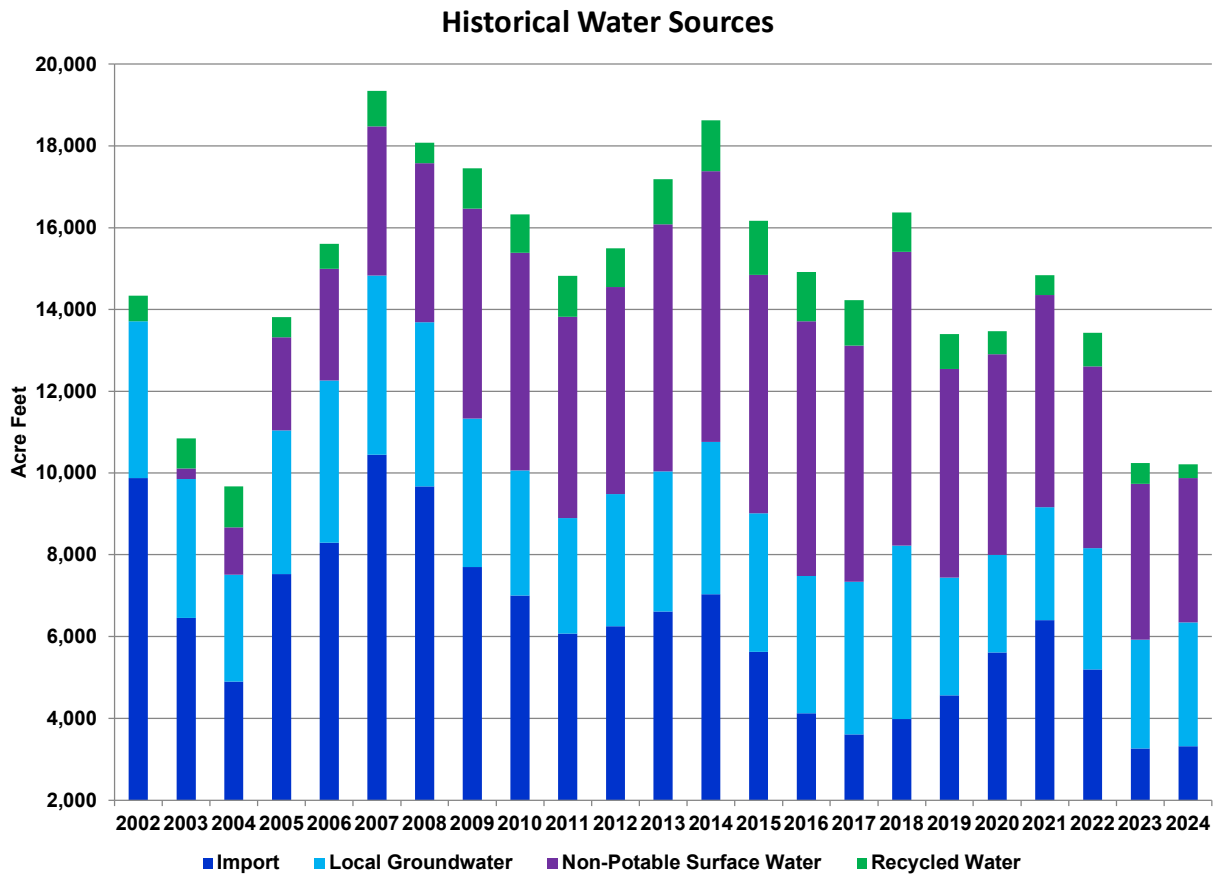


Figure 5 – Historical Water Sources

Developing Mutually Beneficial Partnerships

Mutually beneficial partnerships build relationships that bring additional water resources under the Camrosa umbrella and enhance our ability to become more self-reliant while helping our neighbors.

Since 2014, Camrosa has sold Conejo Creek water, which originates in The City of Thousand Oaks, to Pleasant Valley County Water District (PVCWD), an agricultural District adjacent to Camrosa on the Oxnard Plain. Under Fox Canyon Groundwater Manager Agency (FCGMA) Resolution 2014-01, PVCWD transfers to Camrosa one pumping credit in the Pleasant Valley Basin for each acre-foot of creek water the District delivers. Camrosa currently pumps these credits from the Woodcreek Well and PV Well #2 in the northeastern Pleasant Valley Basin, where groundwater levels are higher, and the basin is less stressed than in the areas where PVCWD has its wells.

With the completion of the Camarillo Sanitary District (CamSan) Recycled Water Interconnection project in November 2019, Camrosa began receiving recycled water from The City of Camarillo’s CamSan facility. The City of Camarillo has a limited recycled water distribution system but does not have any storage; selling water to Camrosa helps the City avoid discharging this surplus recycled water to the creek and violating their NPDES permit or incurring the cost of discharging to the Salinity Management Pipeline (SMP). Camrosa can store CamSan’s recycled water in the District’s Storage Ponds and sell it to PVCWD, a practice codified in Camrosa’s latest Waste Discharge Requirement permit authorized by the Los Angeles Regional Water Quality Control Board on October 10, 2019. Recycled water does not accrue pumping credits as creek water does, however, this interconnection increases Camrosa revenue, improves Camrosa operations, and contributes to regional water supply resilience. It is unknown how long CamSan will continue to have excess recycled water as the City of Camarillo expands its recycled water distribution system, but in the meantime, it is clearly a beneficial project for all three agencies.

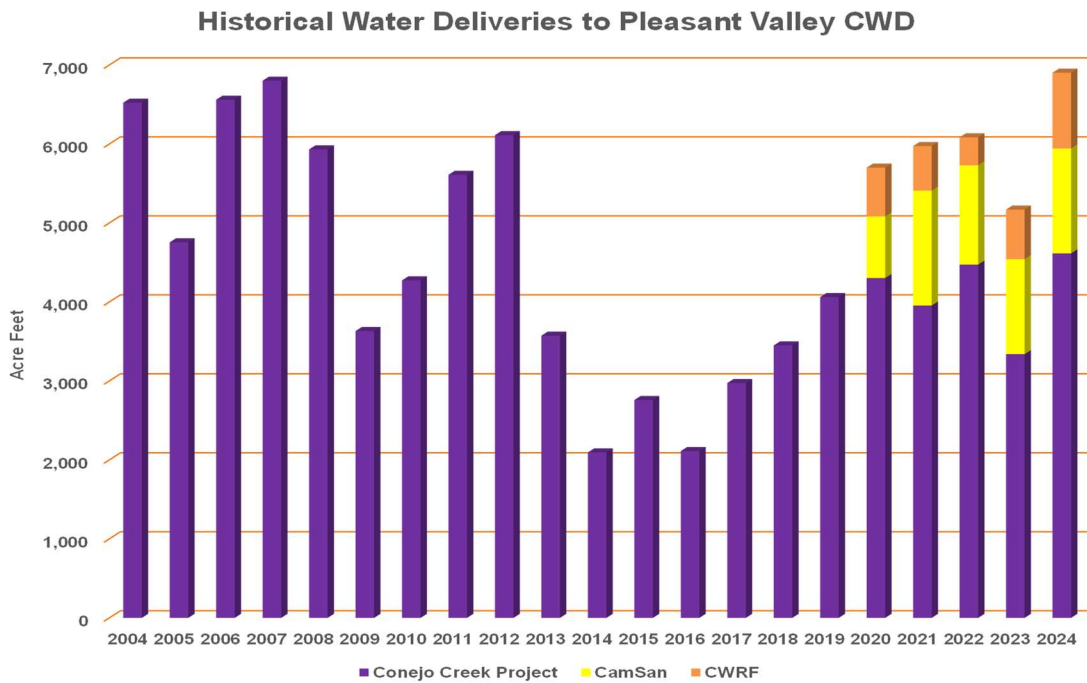


Figure 6 – Historical Water Deliveries to Pleasant Valley CWD

Increases in Imported Water Costs

The expectation that wholesale rates will continue to escalate provides another incentive to increase self-reliance. In 2024, the MWD Tier 1 wholesale rates increased by 3.9%, and in 2025 the Tier 1 wholesale rates will increase by an additional 11%. In addition to MWD's rate increases, Calleguas increased its Capital Construction Surcharge, Readiness-to-Serve Charge, and Capacity Reservation Charge, for a combined wholesale rate increase to the District of approximately 6.0% in 2024 and 9.5% in 2025. The following graph illustrates the projected cost of imported water.

Projected Cost of Imported Water

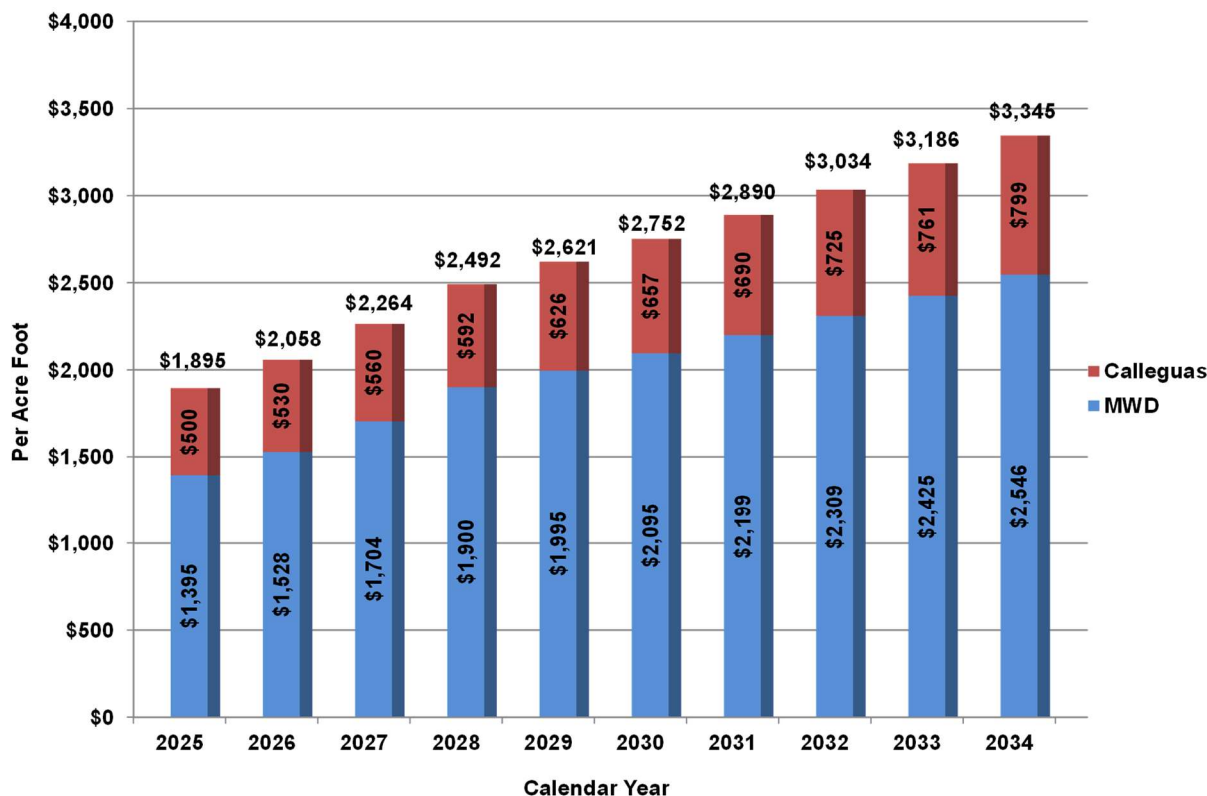


Figure 7 – Projected Cost of Imported Water

Effective Asset Management

Camrosa Water District was established in 1962; some of what became the District's infrastructure predates even that. As the systems and infrastructure age, the value of the system decreases through depreciation while the costs of keeping the system functioning increase. The District has undertaken a two-part master plan: a near-term plan focused on rehabilitation, replacement, and maintenance to be incorporated into the five-year comprehensive rate study to ensure adequate reserves are set aside to invest in the aging infrastructure; and a long-term water resources plan to envision water supplies to a fifty-year horizon. Such projects include replacing pipeline segments, maintaining and upgrading treatment facilities, and rehabilitating reservoirs, pump stations, and the wastewater collection system. Setting aside reserves today for these repairs will prevent the District from being susceptible to untimely financial burdens and ultimately having to excessively raise rates.

Vigilant Cybersecurity

The District continues to focus its efforts to ensure the security of its Information Technology systems. Because new cyber threats, vulnerabilities, and risks are always emerging, Camrosa applies a process of continuous improvement regarding cybersecurity that allows for threat

identification, mitigation planning, execution, and assessment with the goals of protecting the District's network assets, and safeguarding customers' personally identifiable information. Also, Camrosa's layered approach to cybersecurity focuses on network resiliency, more stringent access controls, network segmentation, and cloud-based endpoint monitoring. Additionally, Camrosa continues to ensure all staff are properly trained to identify, respond to, and report malware attacks and phishing attempts.

Externalities

Although supply chain issues have eased, equipment and material delays still occur, especially related to electrical equipment, generators, and complex mechanical machinery, which could translate to longer lead times on orders and longer timelines on projects. In addition, the general construction and materials industries, along with professional and construction labor continue to see rising costs across the country. These increases have greatly impacted overall project budgets. Persistent inflation continues to put pressure on operational costs within the District with energy, chemical, and supply costs often outpacing inflation.

Major Accomplishments during FY2023-24

The District completed a number of capital projects during FY2023-24 that improved operations. Water system projects completed during the fiscal year include Traveling screens, Tierra Rejada well rehabilitation, Penny well degasifier, University well rehabilitation, PV Well, AMR Aclara + MTU upgrade, Conejo wellfield treatment, Distribution valve replacement and Camsprings water line. General projects included the Tier 2 historian and Security Cameras.

Internal Control Structure

District management is responsible for the establishment and maintenance of the internal control structure that ensures the assets of the District are protected from loss, theft or misuse. The internal control structure also ensures adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The District's internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Control

The District views the budget as an essential tool for proper financial management. The budget is developed with input from the various program managers of the organization and is adopted prior to the start of each fiscal year. Any and all supplemental appropriations to the budget must be approved by the Board of Directors. The Board monitors the budget through Quarterly Financial Reports, Quarterly Investment Reports, and Year-End Budget Reports.

Financial Policies

The District's Reserve Policy, the most recent version of which was adopted by Resolution of the Board on October 14, 2021, is intended to assure adequate reserves for ongoing needs while minimizing the need for new debt. The reserve levels established in the policy also help provide rate stabilization and ensure adequate fund levels to meet aging infrastructure replacements, unanticipated emergencies, and future growth. The Board receives reports of the reserve levels quarterly and during the budget preparation process to ensure continued conformance with long-term Board strategy.

The District's Investment Policy, the most recent version of which was adopted by Resolution of the Board on April 11, 2024, is intended to provide guidelines and restrictions for prudent investment of the District's cash reserves. The District's portfolio is carefully monitored by a four-member committee that includes the General Manager, the Manager of Finance, and two Board

members. The full Board receives quarterly reports on the type of investments, the current yield, maturity dates, and fair value. The criteria for selecting investment options are, in order of priority: safety, liquidity, and yield. Generally, maturities are limited to two-year periods, and at least 25% of the portfolio will be invested in securities that can be liquidated on one day's notice. Investments are generally limited to government-issued or government-insured securities; for instance, the District currently has approximately \$9.4 million invested in the State's Local Agency Investment Fund (LAIF) and \$34.3 million in treasury bills as of June 30, 2024.

The District formalized and adopted a Debt Management Policy on August 11, 2016. The policy provides the following: 1. establishes criteria for the issuance of debt obligations so that acceptable levels of indebtedness are maintained; 2. transmits the message to investors and rating agencies that the District is committed to sound financial management; and 3. provides consistency and continuity to public policy development when the elected Board of Directors work from guidelines that govern the planning and execution of transactions and projects.

The District's budget is presented as a policy document, an operational tool, a financial planning tool, a link to the Strategic Plan, and a method of communication with the District's community and stakeholders. The purpose of the Budget Policy is to provide guidelines that will influence and direct the financial management practice of the District. The District's Budget Policy was adopted by Resolution of the Board on January 26, 2017, to establish procedures ensuring consistent practices for developing the yearly budget.

The District's Pension Funding Policy was developed and adopted by Resolution of the Board in January 2021 and most recently updated on October 14, 2021. The policy is intended to provide guidance and strategies to the current and future Board of Directors for addressing the District's retirement liabilities. This policy includes internal budgeting, policy directives, and financing mechanisms.

In addition to the basic financial statements, the District includes a Statistical Section, which provides both financial and non-financial trend data about the District and its operations.

Audit and Financial Reporting

State law and bond covenants require the District to obtain an annual audit of its financial statements by an independent certified public accountant. The accounting firm of CliftonLarsonAllen LLP has conducted the audit of the District's financial statements. Their unmodified (clean) Independent Auditor's Report follows.

Other Information

More information is contained in the Management's Discussion and Analysis and the Notes to the Basic Financial Statements which follow the Independent Auditor's Report.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ended June 30, 2023. This was the ninth year the District has received this national prestigious award. In order to be awarded a Certificate of Achievement, a government agency must publish an easily readable and efficiently organized ACFR that satisfies both GAAP and applicable legal requirements.

A Certificate of Achievement is only valid for a period of one year. Staff believes that its current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and will submit it to the GFOA for review to ensure the highest quality in financial reporting.

In addition, the District also received the California Society of Municipal Financial Officer's (CSMFO) Operating Budgeting Excellence Award for its FY2023-24 annual operating budget

document. This program is intended to “encourage and assist local governments to prepare budget documents of the very highest quality that reflect the guidelines established by the National Advisory Council on State and Local Budgeting.”

I would like to thank the Board of Directors for their continued interest and support towards achieving excellence in financial management. Additionally, this report could not have been accomplished without the hard work and dedication of staff. Special recognition is extended to Tamara Sexton, Deputy General Manager/Finance and Sandra Llamas, Senior Accountant. District staff is dedicated to upholding the District’s mission, implementing necessary improvements to operations and infrastructure, and pursuing alternatives to increase self-reliance, while remaining fiscally responsible and accountable to all those whom we serve.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Norman Huff". The signature is fluid and cursive, with a large initial "N" and "H".

Norman Huff
General Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

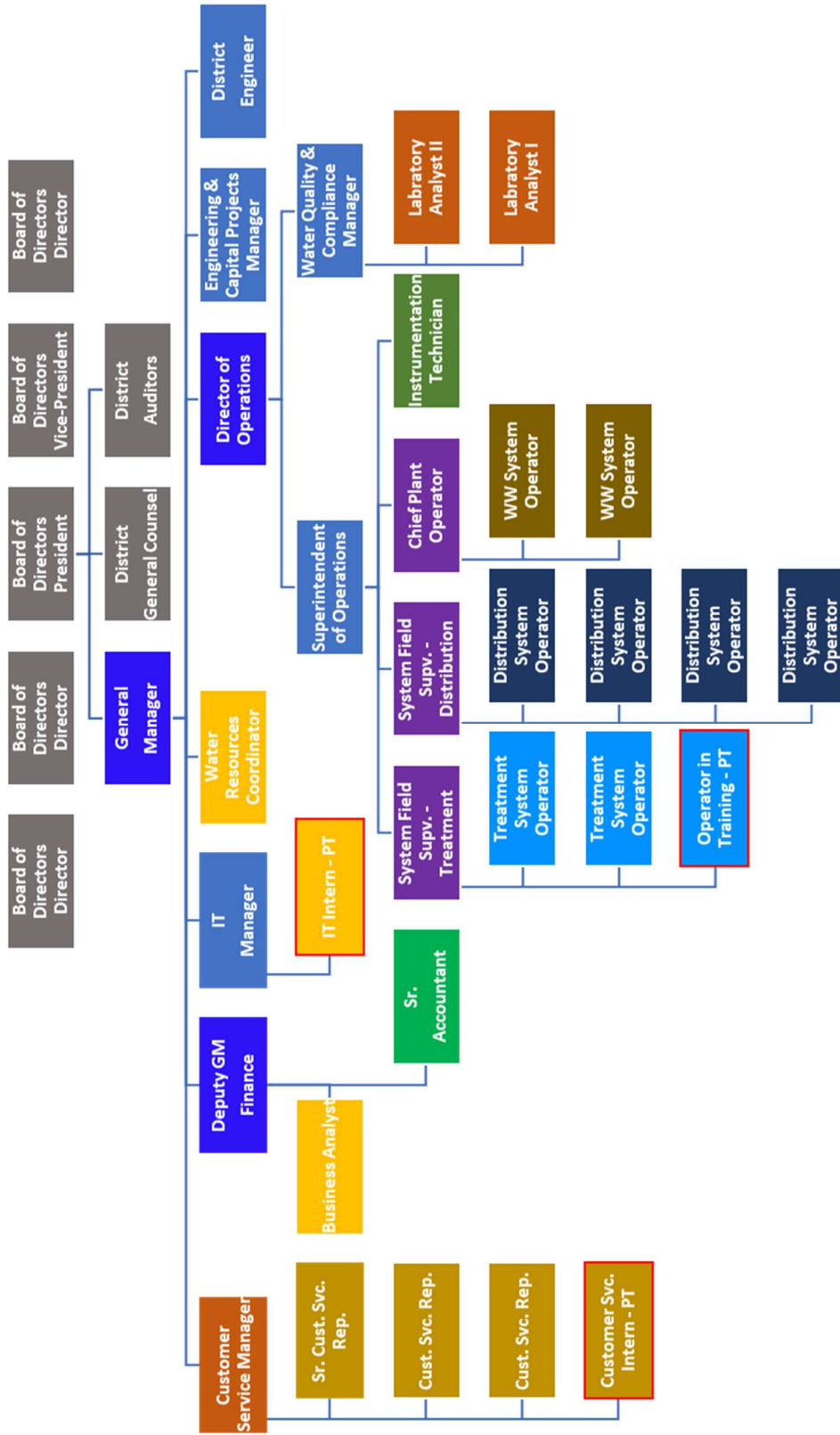
**Camrosa Water District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



CAMROSA WATER DISTRICT



BUILDING WATER
SELF-RELIANCE

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Financial Section

INDEPENDENT AUDITORS' REPORT

Board of Directors
Camrosa Water District
Camarillo, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Camrosa Water District (the District), as of and for the years ended June 30, 2024 and 2023, 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 financial statements referred to above present fairly, in all material respects, the financial position of the District, as of June 30, 2024 and 2023, and the changes in financial position, and, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditors' 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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.

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 management's discussion and analysis, the schedule of proportionate share of the net pension liability, and the schedule of contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits 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 introductory section, other information section, and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audits of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2024, 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 the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Irvine, California
October 1, 2024

Management's Discussion and Analysis (MD&A)
(For the Fiscal Years Ended June 30, 2024 and June 30, 2023)

The following discussion and analysis of the Camrosa Water District's (District) financial performance during FY2023-24 provides an overview of the District's operational activities that impacted the financial performance of the District. It should be reviewed in conjunction with the transmittal letter and the District's basic financial statements that begin on page 13.

Financial Highlights

The following chart displays FY2023-24 financial changes in comparison to FY2022-23 and FY2021-22:

- In FY2023-24, the District's net position increase 6.7%, or \$6.9 million, to \$108.7 million. In FY2022-23, the District's net position decreased by 1.1%, or \$1.1 million to \$101.8 million.
- In FY2023-24, the District's total revenues increased by 31.9%, or \$7.9 million compared to FY2022-23 mainly due to receipt of capital contributions in the amount of \$6.2 million. In addition to that, water sales increased by \$1.5 million due to rate adjustment and lifting of mandatory conservation provisions. In FY2022-23, the District's total revenues decreased by 40.4%, or \$16.9 million due to receipt of a legal settlement.
- In FY2023-24, Total Expenses including pension expense decreased by \$0.1 million compared to FY2022-23. Pension expense is a non-cash item reflecting contributions made after measurement date and changes in the District's retirement Net Pension Liability/Asset and Deferred Inflows and Outflows of Resources caused by changes in assumptions. The District's expenses excluding pension expense increased by 12%, or \$2.6 million. Water purchases increased by \$0.8 million due to a combination of increased cost of imported water and purchases. Salaries and benefits increased by \$0.6 million due to increased cost of benefits and salary adjustments. Utilities increased by \$0.30 million due to increased rates and increased local production. Depreciation expense increased by \$0.25 million due to capital projects completed and capitalized during the year. Outside contracts increased by \$0.4 million due to unidirectional flushing of water system performed in FY2023-24 and higher cost of services. Other operating expenses such as supplies experienced increases due to inflation.

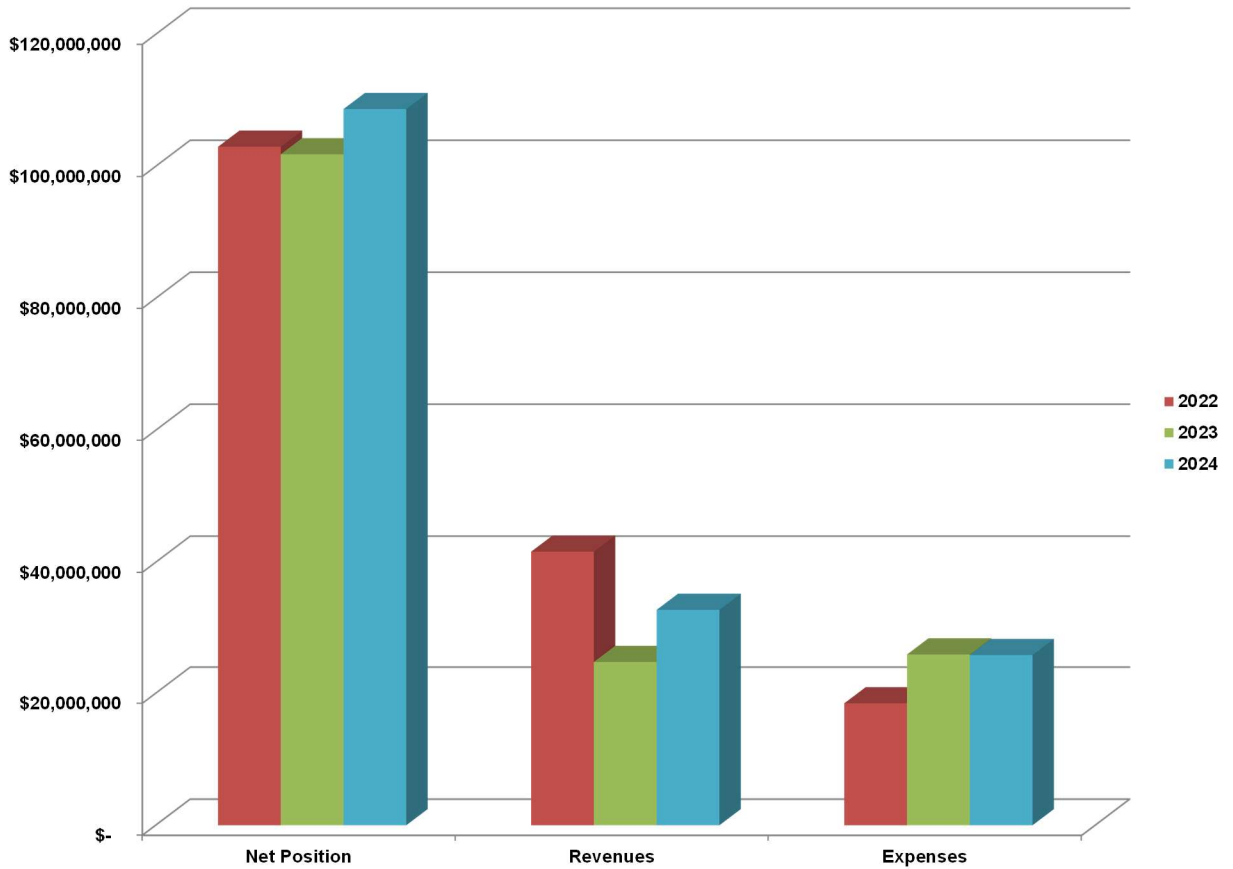


Figure 8 – Financial Highlights

Required Financial Statements

This annual report consists of a series of financial statements with accompanying notes. The *Statements of Net Position* reflects the solubility of the District at the end of FY2023-24 and provides a comparison of assets, liabilities, deferred inflows and deferred outflows as they existed at the end of the prior fiscal year. The *Statements of Revenues, Expenses and Changes in Net Position* compares operational results from FY2023-24 with FY2022-23. The *Statements of Cash Flows* provides information about the District’s cash receipts and cash payments during the reporting periods.

Method of Accounting: The District uses a single enterprise fund for accounting and reporting the results of all operations. The statements referenced above include all assets and liabilities using an accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year’s revenues and expenses are taken into account regardless of when cash is received or paid.

Notes to Financial Statements: The notes that follow the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

District as a Whole

The District is operated and reported as a single enterprise fund. The operating results reported in the accompanying financial statements reflect the total performance of the District as a whole.

Net Position Analysis

One way of evaluating the District's financial health is through the *Statements of Net Position*. Over time, increases or decreases in the District's *net position* – the difference between assets (what the District owns) and deferred outflows of resources and liabilities (what the District owes) and deferred inflows of resources – indicate whether its financial health is improving or deteriorating. Other non-financial factors, such as changes in the District's jurisdiction, the status of capital projects, and the level of continuing constituent support, must always be considered in assessing the overall health of the District.

The following is a summary of the *Statements of Net Position* of the District and the change in comparison to the two prior fiscal years:

<u>Net Position</u>					
<i>(in millions)</i>					
<u>Assets</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2022</u>	<u>Change</u>
Current Assets	\$43.2	\$43.4	(\$0.2)	\$49.9	(\$6.5)
Restricted Cash	7.6	3.8	3.8	2.0	1.8
Capital Assets (net of depreciation)	72.4	69.3	3.1	62.4	6.9
Lease and SBITA Assets Being Amortized, net	0.3	0.4	(0.1)	0.2	0.2
Other Non-Current Assets	0.0	0.0	0.0	2.7	(2.7)
<u>Total Assets</u>	<u>123.5</u>	<u>116.9</u>	<u>6.6</u>	<u>117.2</u>	<u>(0.3)</u>
Deferred Outflows of Resources	2.5	4.3	(1.8)	6.1	(1.8)
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$126.0</u>	<u>\$121.2</u>	<u>\$4.8</u>	<u>\$123.3</u>	<u>(\$2.1)</u>
<u>Liabilities</u>					
Long-Term Debt	\$9.7	\$10.5	\$0.8	\$11.2	\$0.7
Long-Term Lease & SBITA Liability	0.2	0.2	0.0	0.2	0.0
Net Pension Liability	1.1	0.7	(0.4)	0.0	(0.7)
Other Liabilities	5.6	6.3	0.7	6.2	(0.1)
<u>Total Liabilities</u>	<u>16.6</u>	<u>17.7</u>	<u>1.1</u>	<u>17.6</u>	<u>(0.1)</u>
Deferred Inflows of Resources	0.8	1.7	0.9	2.9	1.2
<u>Total Liabilities and Deferred Inflows of Resources</u>	<u>\$17.4</u>	<u>\$19.4</u>	<u>\$2.0</u>	<u>\$20.5</u>	<u>\$1.1</u>
<u>Net Position</u>					
Net Investment in Capital Assets	\$62.7	\$57.9	\$4.8	\$51.2	\$6.7
Restricted Net Position	6.0	1.9	4.1	4.4	(2.5)
Unrestricted Net Position	40.0	42.0	(2.0)	47.3	(5.3)
<u>Total Net Position</u>	<u>\$108.7</u>	<u>\$101.8</u>	<u>\$6.9</u>	<u>\$102.9</u>	<u>(\$1.1)</u>

If net position serves as a useful indicator of an institution's financial position, the District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$108.7 million at June 30, 2024 and by \$101.8 million at June 30, 2023, which indicate it is of sound financial health.

By far the largest portion of the District's net position reflects Net Investment in Capital Assets, which represent Capital Assets, net of accumulated depreciation/amortization, less any related debt and other capital related payables used to acquire those assets plus any unspent funds. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are not available for future spending.

For the year ended June 30, 2024, Total Net Position increased by \$6.9 million and decreased by \$1.1 million for the year ended June 30, 2023. In FY2023-24, Current Assets and Restricted Cash increased by \$3.6 million. Net cash provided by operating and non-financial activities was \$2.5 million. Net cash provided by capital and related financial activities was (\$1.4) million and net cash provided by investing activities was \$1.7 million. In addition, Accounts receivable increased by \$0.60 million due to higher rates and lifting of conservation provisions, and other current assets increased by \$0.20 million. Capital Assets Net of Depreciation increased by \$3.1 million due to projects completed during the year, and Deferred Outflows of Resources Related to Pensions decreased by \$1.8 million. Total liabilities decreased by \$1.1 million. Long term debt decreased by \$0.8 million due to principal paid during the fiscal year, Net Pension Liability increased by \$0.4 million, and other liabilities decreased by \$0.7 million. Deferred Inflows of Resources related to pensions decreased by \$0.9 million.

In FY2022-23 Current Assets and Restricted Cash decreased by \$4.7 million mainly due to decreased water sales and increased capital expenditures. Capital Assets Net of Depreciation increased by \$6.9 million due to projects completed during the year, and Deferred Outflows of Resources Related to Pensions decreased by \$1.8 million. Total liabilities increased by \$0.1 million. Long term debt decreased by \$0.7 million due to principal paid during the fiscal year, Net Pension Liability increased by \$0.7 million, and other liabilities increased by \$0.1 million. Deferred Inflows of Resources related to pensions decreased by \$1.2 million.

The following is a summary of the *Statements of Revenues, Expenses and Changes in Net Position* of the District with a comparison to the two prior fiscal years:

<u>Changes in Net Position</u>					
(in millions)					
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2022</u>	<u>Change</u>
Beginning Balance	\$101.8	\$102.9	(\$1.1)	\$79.8	\$23.1
Operating Revenues	23.5	21.5	2.0	25.1	(3.6)
Operating Expenses	(25.4)	(25.5)	0.1	(18.1)	(7.4)
Non-Operating Revenues	3.0	2.5	0.5	16.5	(14.0)
Non-Operating Expenses	(0.4)	(0.4)	0.0	(0.4)	0.0
Net Position before Capital Contributions and Grants	102.5	101.0	1.5	102.9	(1.9)
Capital Contributions	6.2	0.6	5.6	0.0	0.6
Grants	0.0	0.2	(0.2)	0.0	0.2
<u>*Total Net Position</u>	<u>\$108.7</u>	<u>\$101.8</u>	<u>\$6.9</u>	<u>\$102.9</u>	<u>(\$1.1)</u>

Revenue

Revenue generated from operations accounts for 72% of total revenue. Other Non-Operating Revenues, such as taxes and interest revenue contribute 9% of total revenue, and capital contributions, grant income make up the remaining 19% of total revenue.

Water rates are comprised of a commodity (usage) charge and a fixed meter service fee. Sewer rates are a fixed fee, billed monthly. The District conducted a Proposition 218 public hearing on June 6, 2024, at which the Board adopted a five-year rate schedule that includes various increases for the commodity and meter service charges for both water and wastewater services.

The Statement of Revenues, Expenses and Changes in Net Position provides answers as to the nature and source of the changes of financial position. The following summary of revenues by source is provided for the past three fiscal years:

	<u>Total Revenues</u>				
	(in millions)				
<u>Operating Revenues</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2022</u>	<u>Change</u>
Water Revenue	\$15.9	\$14.4	\$1.5	\$18.4	(\$4.0)
Meter Revenue	2.7	2.6	0.1	2.5	0.1
Sewer Revenue	4.8	4.4	0.4	4.1	0.3
Other	0.1	0.1	0.0	0.1	0.0
<u>Total Operating Revenues</u>	<u>\$23.5</u>	<u>\$21.5</u>	<u>\$2.0</u>	<u>\$25.1</u>	<u>(\$3.6)</u>
<u>Non-Operating Revenues</u>					
Property Taxes	\$0.8	\$0.8	\$0.0	\$0.7	\$0.1
Legal Settlement	0.0	0.0	0.0	16.2	(16.2)
Uncollectible Accounts Recovery	0.0	0.1	(0.1)	0.0	0.1
Interest Income	2.2	1.6	0.6	(0.4)	2.0
<u>Total Non-Operating Revenues</u>	<u>\$3.0</u>	<u>\$2.5</u>	<u>\$0.6</u>	<u>\$16.5</u>	<u>(\$14.1)</u>
<u>Total Revenues Before Capital Contributions and Grants</u>	<u>\$26.5</u>	<u>\$24.0</u>	<u>\$2.6</u>	<u>\$41.6</u>	<u>(\$17.7)</u>
Capital Contributions	\$6.2	\$0.6	\$5.6	\$0.0	\$0.6
Capital Grant Income	0.0	0.2	(0.2)	0.0	0.2
<u>Total Revenues After Capital Contributions and Grants</u>	<u>\$32.7</u>	<u>\$24.8</u>	<u>\$8.0</u>	<u>\$41.6</u>	<u>(\$16.9)</u>

The District's Operating Revenue increased by \$2.0 million in FY2023-24 and decreased by \$3.6 million in FY2022-23. The increased in FY2023-24 was a result of higher rates and higher potable water sales as well as increased sales of non-Potable and recycled water to Pleasant Valley County Wate District. Potable water demand increased from 5,189 AF in FY2022-23 to 5,655 AF in FY2023-24.

The decrease in FY2022-23 was a result of lower water sales due to unusually low demands resulting from a combination of above average rainfall, after a record drought and mandatory conservation. Water demand decreased from 13,011 AF in FY2021-22 to 9,640 AF in FY2022-23.

Expenses

Expenses for Water Purchases and Utilities represent 40% of total Direct Operating Expenses. Salaries and Benefits represent 36% of total Direct Operating Expenses. Salaries and benefits include a non-cash item related to GASB 68 accounting for pensions, which accounts for 18% of the 36%. All other expenses account for 24% of the total Direct Operating Expenses for the period. The following summary of expenses by category is provided for the past three fiscal years:

	<u>Total Expenses</u>				
	(in millions)				
<u>Operating Expenses</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2022</u>	<u>Change</u>
Water Purchases	\$7.8	\$7.0	\$0.8	\$9.6	(\$2.6)
Salaries and Benefits	5.8	7.9	(2.1)	(1.1)	9.0
Utilities	2.1	1.8	0.3	1.9	(0.1)
Other	6.2	5.5	0.7	4.5	1.0
<u>Direct Operating Expenses</u>	<u>\$21.9</u>	<u>\$22.2</u>	<u>(\$0.3)</u>	<u>\$14.9</u>	<u>\$7.3</u>
Depreciation & Amortization	3.5	3.3	0.2	3.1	0.2
<u>Total Operating Expenses</u>	<u>\$25.4</u>	<u>\$25.5</u>	<u>(\$0.1)</u>	<u>\$18.0</u>	<u>\$7.5</u>
<u>Non-Operating Expenses</u>					
Interest Expense	0.4	0.4	0.0	0.4	0.0
<u>Total Non-Operating Expenses</u>	<u>\$0.4</u>	<u>\$0.4</u>	<u>\$0.0</u>	<u>\$0.4</u>	<u>\$0.0</u>
<u>Total Expenses</u>	<u>\$25.8</u>	<u>\$25.9</u>	<u>(\$0.1)</u>	<u>\$18.4</u>	<u>\$7.5</u>

Total Direct Operating Expenses decreased by \$0.3 million in FY2023-24 and increased by \$7.3 million in FY2022-23. In FY2023-24, salaries and benefits decreased by \$2.1 million mainly due to actuarial calculations to determine the District's Net Pension Liability/Asset and Deferred Inflows and Outflows of Resources as of the end of the fiscal year. This is a non-cash item that decreased the District's benefits expense by \$2.7 million. This non-cash item increased benefits expense in FY2022-23 by \$4.0 million. Salaries and benefits excluding the above non-cash pension adjustment increased by \$0.6 million in FY2023-24. In addition, water purchases increased by \$0.8 million, utilities increased by \$0.3 million and Other Direct Operating Expenses increased by \$0.7 million.

Total Non-Operating Expenses remain the same for both FY2023-24 and FY2022-23.

Capital Assets and Debt Administration

<u>Capital Assets</u>	<u>Net Capital Assets</u>				
	(in millions)				
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2022</u>	<u>Change</u>
Water Plant	\$95.4	\$75.3	\$20.1	\$74.7	\$0.6
Sanitation Plant	33.0	33.0	0.0	31.6	1.4
Buildings & Equipment	5.3	5.1	0.2	4.3	0.8
Land and Easements	1.9	1.9	0.0	1.9	0.0
Lease & SBITA Assets	0.6	0.6	0.0	0.4	0.2
Construction in Progress	5.4	19.1	(13.7)	11.7	7.4
	<u>\$141.6</u>	<u>\$135.0</u>	<u>\$6.6</u>	<u>\$124.6</u>	<u>\$10.4</u>
Less:					
Accumulated Depreciation	68.6	65.1	3.5	61.9	3.2
Accumulated Amortization	0.3	0.2	0.1	0.1	0.1
	<u>68.9</u>	<u>65.3</u>	<u>3.6</u>	<u>62.0</u>	<u>3.3</u>
<u>Net Capital Assets</u>	<u>\$72.7</u>	<u>\$69.7</u>	<u>\$3.0</u>	<u>\$62.6</u>	<u>\$7.1</u>

Total Capital Assets increased \$6.6 million (before depreciation/amortization) during the FY2023-24 and by \$10.4 million during FY2022-23, reflecting a net increase in the value of the Water Plant, Sanitation Plant and Construction in Progress. Please see note 3, page 29, to the basic financial statements for further detail.

The District completed a number of capital projects during FY2023-24 that improved potable water, non-potable water, and wastewater operations, as well as general projects. Water system projects completed during the fiscal year include Traveling Screens, Tierra Rejada Well Rehabilitation, Penny Well Degasser, University Well Rehabilitation, PV Well, AMR Aclara + MTU Upgrade, Conejo Wellfield Treatment, Distribution Valve Replacement and Camsprings Water Line. General Projects completed include Security Cameras and Tier 2 Historian. There were no wastewater system projects completed in FY2023-24.

Debt Administration

At year-end, the District had the following long-term debt obligations:

2016A Water and Wastewater Refunding Revenue Bonds	\$ 10,407,500
Less current portion	<u>720,000</u>
Net Long-Term Debt	\$ 9,687,500

The District issued \$9,630,000 in 2011A project bonds in September 2011. Proceeds of the bonds were designated to fund \$6,508,000 of water capital projects and \$2,447,000 of wastewater capital projects. In September 2016, District advance refunded the 2011A bonds and obtained additional funding in the amount of \$6,000,000, with the issuance of the Water and Wastewater Refunding Revenue Bonds Series 2016A, for water projects. Please see note 4, regarding the basic financial statements for further discussion.

Requests for Information

This financial report is designed to provide a general overview for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the General Manager, 7385 Santa Rosa Road, Camarillo, CA 93012.

Financial Statements

Camrosa Water District
Statements of Net Position
June 30, 2024 and 2023

Assets	2024	2023
Current Assets		
Cash and Cash Equivalents	\$ 39,105,180	\$ 40,004,901
Restricted Cash and Cash Equivalents	7,625,886	3,838,661
Receivables:		
Customer - Net of Allowance for Doubtful Accounts of \$10,000 and \$10,000 at June 30, 2024 and 2023, respectively	3,101,801	2,486,680
Interest	472,109	73,496
Property Taxes	24,533	26,652
Grants and Other Reimbursements	137,792	279,459
Prepaid Expenses and Other Current Assets	353,812	534,142
Total Current Assets	50,821,113	47,243,991
Non-current Assets		
Capital Assets Not Being Depreciated	7,322,697	21,034,427
Capital Assets Being Depreciated	65,093,458	48,300,304
Capital Lease Assets Being Amortized, Net	299,244	320,198
Capital SBITA Assets Being Amortized, Net	14,963	35,823
Net Pension Asset	-	-
Total Non-current Assets	72,730,362	69,690,752
Total Assets	123,551,475	116,934,743
Deferred Outflows of Resources		
Deferred Loss From Debt Refunding	406,740	468,885
Deferred Outflows Related to Pensions	2,141,615	3,814,439
Total Deferred Outflows of Resources	2,548,355	4,283,324

Camrosa Water District
Statements of Net Position (Continued)
June 30, 2024 and 2023

Liabilities	<u>2024</u>	<u>2023</u>
Current Liabilities		
Accounts Payable	3,426,850	4,157,514
Accrued Interest Payable	150,055	162,657
Wages, Benefits and Payroll Taxes Payable	134,264	138,232
Current Portion of Compensated Absences	319,958	309,184
Customer Surety Deposits	585,362	556,931
Other Liabilities	88,143	82,631
Current Portion of Lease Liability	114,458	99,087
Current Portion of SBITA Liability	12,780	16,507
Current Portion of Long-Term Debt	720,000	695,000
Total Current Liabilities	<u>5,551,871</u>	<u>6,217,743</u>
Long-Term Liabilities		
Long-Term Debt, Net of Current Portion	9,687,500	10,461,688
Long-Term Lease Liability, Net of Current Portion	190,892	222,678
Long-Term SBITA Liability, Net of Current Portion	2,718	20,127
Compensated Absences, Net of Current Portion	105,108	127,659
Net Pension Liability	1,059,961	663,202
Total Long-Term Liabilities	<u>11,046,179</u>	<u>11,495,354</u>
Total Liabilities	<u>16,598,050</u>	<u>17,713,097</u>
Deferred Inflows of Resources		
Deferred Inflows Related to Pensions	<u>809,600</u>	<u>1,669,544</u>
Net Position		
Net Investment in Capital Assets	62,650,500	57,885,060
Restricted Net Position:		
Mitigation & In-Lieu Fees	5,985,352	1,941,659
Unrestricted Net Position	<u>40,056,328</u>	<u>42,008,707</u>
Total Net Position	<u>\$ 108,692,180</u>	<u>\$ 101,835,426</u>

Camrosa Water District
Statements of Revenues, Expenses and Changes in Net Position
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

	2024	2023
Operating Revenues		
Potable Water Sales	\$ 10,619,595	\$ 9,226,803
Non-Potable Water Sales	5,312,766	5,193,699
Meter Service Fees	2,717,519	2,608,043
Sewer Service Fees	4,762,192	4,423,016
Other Revenue	83,508	116,470
Total Operating Revenues	23,495,579	21,568,031
Operating Expenses		
Potable Water Purchases	6,123,420	5,728,298
Non-Potable Water Purchases	1,694,579	1,272,412
Salaries	3,513,861	2,991,013
Employee Benefits	730,717	676,767
Pension Expense	1,532,585	4,270,609
Outside Contracts	2,306,649	1,874,005
Professional Services	871,407	977,842
Utilities	2,122,793	1,815,831
Communications	67,053	89,688
Repairs and Maintenance	1,380,409	1,214,545
Supplies	739,909	556,641
Legal Services	138,783	55,490
Dues and Subscriptions	44,652	53,863
Conference and Travel	25,726	24,267
Safety and Training	28,396	21,888
Board	149,382	156,485
Fees and Charges	203,291	289,097
Insurance	151,055	117,134
Amortization	123,206	93,061
Depreciation	3,478,600	3,214,602
Total Operating Expenses	25,426,474	25,493,538
Operating Loss	(1,930,895)	(3,925,507)
Non-Operating Revenues		
Gain on Sale of Asset	384	1,725
Investment Income	2,160,828	1,639,628
Property Taxes	805,988	772,770
Total Non-Operating Revenues	2,967,200	2,414,123
Non-Operating Expenses		
Interest Expense	(367,536)	(396,416)
Total Non-Operating Expenses	(367,536)	(396,416)
Income (Loss) Before Capital Contributions and Grants	668,769	(1,907,800)
Capital Contributions	6,187,985	588,068
Capital Grant Income	-	177,081
Change in Net Position	6,856,754	(1,142,651)
Net Position at Beginning of Year	101,835,426	102,978,077
Net Position at End of Year	\$ 108,692,180	\$ 101,835,426

The Notes To Financial Statements Are An Integral Part Of These Statements.

Camrosa Water District
Statements of Cash Flows
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

	2024	2023
Cash Flows From Operating Activities		
Cash Received from User Charges	\$ 22,837,854	\$ 21,544,745
Other Operating Receipts	48,117	86,895
Cash Payments to Employees	(3,524,481)	(3,015,062)
Cash Payments for Operating Expenses	(17,656,626)	(15,137,582)
Net Cash Provided By Operating Activities	1,704,864	3,478,996
Cash Flows From Noncapital Financing Activities		
Property Taxes	808,107	764,209
Surety Deposits	28,431	66,185
Net Cash Provided By Non-Capital Financing Activities	836,538	830,394
Cash Flows From Capital and Related Financing Activities		
Purchases of Capital Assets	(6,560,025)	(10,145,658)
Proceeds from Water and Sewer Capital Fees	6,187,985	588,068
Proceeds from Sale of Capital Asset	-	1,725
Receipt of Grants and Other Reimbursements	141,667	30,563
Repayment of Long-Term Debt	(695,000)	(660,000)
Repayment of SBITTA Liability	(12,280)	(13,239)
Repayment of Lease Liability	(105,985)	(76,877)
Initial Direct Cost-Leases	(294)	-
Interest Payments	(372,181)	(403,418)
Net Cash Used By Capital and Related Financing Activities	(1,416,113)	(10,678,836)
Cash Flows From Investing Activities		
Interest Income	1,691,108	1,273,780
Purchase of Investments		
Sale of Investments	71,107	363,340
Net Cash Provided By Investing Activities	1,762,215	1,637,120
Net Increase/(Decrease) in Cash and Cash Equivalents	2,887,504	(4,732,326)
Cash and Cash Equivalents at Beginning of Year	43,843,562	48,575,888
Cash and Cash Equivalents at End of Year	\$ 46,731,066	\$ 43,843,562
Cash and Cash Equivalents- Financial Statement Classification:		
Current Assets:		
Cash and Cash Equivalents	39,105,180	40,004,901
Restricted Cash and Cash Equivalents	7,625,886	3,838,661
Total Cash and Cash Equivalents	\$ 46,731,066	\$ 43,843,562

Camrosa Water District
Statements of Cash Flows (Continued)
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

	2024	2023
Cash Flows From Operating Activities		
Operating Loss	\$ (1,930,895)	\$ (3,925,507)
Adjustments to Reconcile Operating Net Loss to Net Cash Provided by Operating Activities		
Depreciation	3,478,600	3,214,602
Lease Amortization	123,206	93,061
(Increase)/Decrease in		
Customer Receivables	(615,121)	83,750
Prepaid Expenses and Other Current Assets	180,330	21,656
Deferred outflows related to pension	1,672,824	1,798,249
Net Pension Asset	-	2,716,085
Increase/(Decrease) in		
Accounts Payable	(730,664)	(7,911)
Wages, Benefits and Payroll Taxes Payable	(3,968)	(36,329)
Compensated Absences	(11,777)	12,280
Other Current Liabilities	5,513	34,045
Deferred inflows related to pensions	(859,944)	(1,188,187)
Net pension liability	396,759	663,202
Net Cash Provided By Operating Activities	\$ 1,704,864	\$ 3,478,996

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Note 1 - Summary of Significant Accounting Policies

A. Organization and Operation of the Reporting Entity

The Camrosa Water District (District), a special district of the State of California, was created in 1962 and operates under the authority of Division 12 of the California Water Code. The District is primarily engaged in the activities of selling and delivering water and collecting and treating wastewater. The District's service area includes portions of the cities of Camarillo, Thousand Oaks and Moorpark, and an unincorporated portion of the County of Ventura. The District's five-member Board of Directors comprises representatives from five geographical divisions of the District who are elected at large.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

These financial statements present the District and its component units, the Camrosa Water District Financing Authority and the Arroyo Santa Rosa Groundwater Sustainability Agency. As defined by GASB, the financial reporting entity consists of the primary government, as well as component units, for which the District is considered to be financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing board and (1) is able to impose its will on the organization, (2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the District, (3) management (below the level of elected officials) of the primary government have operational responsibility for the activities of the component unit, or (4) the component unit's total debt is expected to be repaid entirely with resources of the primary government.

The Camrosa Water District Financing Authority (Authority) is authorized to buy, sell and lease property and to issue bonds, expend bond proceeds, and borrow and loan money for any of its corporate purposes pursuant to the Act and a Joint Exercise of Powers Agreement Relating to the California Municipal Finance Authority, dated as of January 1, 2004, by and among the cities, counties, districts and other political subdivisions that are parties to that agreement. The District's Board of Directors acts as the governing body of the Authority. The decision to blend the Authority was reached due to the District's Board of Directors governing the Authority, as well as the District's management responsibility of the operations.

The Arroyo Santa Rosa Groundwater Sustainability Agency (GSA) serves as the GSA for the Arroyo Santa Rosa Valley Basin. The GSA was originally designated as a medium-priority basin due to high nitrate concentrations, and the County of Ventura and Camrosa formed a GSA in 2016 to manage the portion of the basin east of the Bailey Fault, outside the Fox Canyon Groundwater Management Agency (FCGMA). Administrative fees to support the operation of the Arroyo Santa Rosa GSA were originally funded through contributions from Camrosa and the County of Ventura. Contributions from the County ended in FY2021-22. The ongoing administration of the GSA is now funded solely by Camrosa. The GSA operating budget for FY2024-25 is \$275,375 for the administration and management of the GSA. The decision to blend the Arroyo Santa Rosa Valley Basin GSA was reached due to the fact that the component unit has substantively the same governing body as the District, and the operational responsibility for the Component Unit rest with management of the District. Five of six board members are board

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

members of the District and the General Manager of the District is also the Executive Officer of the GSA.

B. Basis of Accounting

The Camrosa Water District is accounted for as an enterprise fund in accordance with GAAP as applied to governmental units. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the expenses, including depreciation, of providing goods or services to the general public are recovered through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, and other purposes. Because the Camrosa Water District is accounted for as an enterprise fund, the District uses the economic resources measurement focus and the accrual basis of accounting is used for financial statement reporting purposes.

Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods and delivering goods in connection with an enterprise funds' principal ongoing operations. The principal operating revenues of the District are charges to customers for sales and services. Operating expenses include: the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

C. Basic Financial Statements

The basic financial statements provide information about the District's proprietary fund. The focus of proprietary fund measurement is upon determination of operating income, changes in net position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

D. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets, liabilities, deferred outflows, and deferred inflows of resources as well as disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Significant estimates used in preparing these financial statements include:

- Accrual of net pension liability

The District believes the techniques and assumptions used in establishing these estimates are appropriate.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

E. Cash and Cash Equivalents

For purposes of the statements of cash flows, the District considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

F. Investments

Investments are carried at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio (in relation to the amortized cost of that portfolio). Changes in fair value that occur during a fiscal year are recognized as investment earnings reported for that fiscal year. Investment earnings include interest earnings, changes in fair value, and any gain or losses realized upon the liquidation or sale of investments.

G. Accounts Receivables and Allowance for Uncollectible Accounts

Water and Wastewater revenues are billed on the tenth of every month. Revenues resulting from customer usage occurring after the last meter reading date and prior to the end of the year are accrued. This accrual is reflected under customer receivables in the Statement of Net Position.

The District uses the allowance method, and a provision has been made for bad debts. Accounts for which no payments have been received are written off at the discretion of management. Accounts receivable as reflected in the financial statements are from customers located within the cities of Camarillo, Thousand Oaks and Moorpark, and an unincorporated portion of the County of Ventura.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Examples of prepaid items for the District are property and liability insurance premiums and payments for software maintenance, and meters that have not been installed.

I. Capital Assets

Tangible Capital assets that are acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Land and construction in progress are not depreciated. Depreciation is recorded on a straight-line basis over the estimated useful lives of the other capital assets as follows:

Water Plant	20-40 years
Sanitation Plant	20-50 years
Buildings and Equipment	3-50 years

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Subscription-based information technology arrangement (SBITA) assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received from the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

J. Construction in Progress

Construction in progress represents cost accumulated for the replacement and improvement of the District's water and wastewater systems as well as the rehabilitation of structures and other projects that were not completed as of year-end.

K. Deferred Outflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense) until that time. The District has the following items that qualify for reporting in this category.

- Deferred amount on debt refunding. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflow related to pensions resulting from net differences between projected and actual earnings on investments of the pension plans fiduciary net position. This amount is amortized over five years.
- Deferred outflow related to pensions for differences between expected and actual experience. This amount is amortized over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the plans.
- Deferred outflow related to pensions equal to employer contributions made after the measurement date of the net pension liability.
- Deferred outflows related to pensions resulting from changes in assumptions. This amount is amortized over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the plans.
- Deferred outflows related to pensions for the changes in employer's proportion and differences between employer's contributions and the employer's proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the plans.

L. Compensated Absences

The District's personnel policies provide for accumulation of annual leave. Liabilities for annual leave are recorded when benefits are earned. Cash payment of unused annual leave is available to those qualified employees eligible to cash out or when retired or terminated.

M. Pensions

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) Plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. 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.

N. Deferred Inflows of Resources

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in this category.

- Deferred inflow related to pensions for differences between expected and actual experience. This amount is amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the plans.
- Deferred inflows related to pensions for the changes in employer's proportion and differences between employer's contributions and the employer's proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the plans.

O. Capital Contributions

Deeded facilities received from developers are recorded at estimated construction cost. Such facilities are recorded as District assets and are depreciated in accordance with established policies for similar capital assets. Easements granted are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

The District requires prepayment of water and sewer capital fees prior to commencement of construction of residential and commercial developments. Such fees, which are nonrefundable, are recorded as capital contributions upon receipt and are tracked as restricted net position until such funds are utilized for their legally restricted purpose. Grants for capital asset acquisition, facility development and rehabilitation are reported as capital grant income.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

P. Recycled Water Sales Agreement

With the completion of the Camarillo Sanitary District (CamSan) Recycled Water Interconnection project, Camrosa began receiving recycled water from CamSan. Camrosa is currently paying \$113.87/AF for recycled water on a volumetric basis. The rate is to be adjusted every October by the consumer price index.

Q. Property Taxes

The District receives property taxes collected for the District by the County of Ventura. Property taxes attach as an enforceable lien on property as of November 1 each year for the fiscal year July 1 to June 30. Taxes are levied on November 1 and are due and payable on December 10 of that year. Half of the taxes levied on November 1 become delinquent December 10 of that year and the remaining half is due on February 10 of the following year and become delinquent on April 10 of that year.

R. Net Position

Net Position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the financial statements.

Net position is classified in the following categories:

- Net investment in capital assets – Consists of capital assets, net of accumulated depreciation including intangible assets -right to use lease assets and SBITAs, net of accumulated amortization and reduced by any outstanding debt or other borrowings or payables related to the acquisition, construction, or improvement of those assets. If there are unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted net position – Consists of net position with legal limitations imposed on their use by external restrictions by other governments, creditors, grantors, contributors, laws, or regulations, or through constitutional provision, or enabling legislation.
- Unrestricted net position – Consists of all other net position that does not meet the definition of restricted or invested in capital assets.

S. Use of Restricted/Unrestricted Net Position

When both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first and then unrestricted resources as they are needed. As of June 30, 2024, and 2023, the District had \$5,985,352 and \$1,941,659 in restricted resources. These restricted resources include mitigation, in-lieu fees.

T. Long-Term Debt Obligations

In the statement of net position, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which impacts interest expense. Bonds payable are reported net

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

of the applicable bond premium or discount. Interest on the debt is recorded when incurred. Principal that is due within one year is shown as a current liability.

U. Lease Liability

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease, or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives).

V. Customer Deposits

Based on customer's creditworthiness, the District may require a deposit deemed reasonable by the District. These deposits are held to pay off close bills or to cover delinquent payments.

Note 2 - Deposits and Investments

Cash and Investments

Cash and investments as of June 30, 2024, and 2023 are reported in the accompanying statement of net position as follows:

	<u>2024</u>	<u>2023</u>
Current assets:		
Cash and cash equivalents	\$ 39,105,180	\$ 40,004,902
Restricted cash and cash equivalents	7,625,886	3,838,661
Total cash and investments	<u>\$ 46,731,066</u>	<u>\$ 43,843,563</u>

Cash and investments as of June 30, 2024, and 2023 consisted of the following:

	<u>2024</u>	<u>2023</u>
Cash on hand	\$ 475	\$ 475
Deposit with financial institutions	2,178,259	2,358,633
Restricted investments	1,055,172	1,065,178
Unrestricted investments	43,497,160	40,419,277
Total cash and investments	<u>\$ 46,731,066</u>	<u>\$ 43,843,563</u>

Investments Authorized by the California Government 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.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer
United States Government-Sponsored			
Agency Obligations	5 years	33.3%	None
United States Treasury Obligations	5 years	33.3%	None
Collateralized Certificates of Deposit	5 years	33.3%	Not to exceed FDIC insured limit
Negotiable Certificates of Deposit	5 years	30%	Not to exceed FDIC insured limit
Savings and Loan Association Deposits	None	33.3%	Not to exceed FDIC insured limit
Repurchase Agreements	1 year	33.3%	None
Banker's Acceptance	180 days	33.3%	None
Local Agency Investment Fund (LAIF)	N/A	None	None

* Excluding amounts held by bond trustee that are not subject to California Government Code restrictions.
N/A Not applicable

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 rates risk is by structuring the District's portfolio so that securities mature to meet the District's cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to their maturity, investing primarily in short-term securities, and occasionally restructuring the portfolio to minimize the loss of fair value and/or to maximize cash flow.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

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 table that shows the distribution of the District's investments by maturity as of June 30, 2024 and 2023.

June 30, 2024

Investment Type	Remaining Maturity (in Years)
	Less than
	1 Year
Local Agency Investment Fund (LAIF)	9,327,022
Treasury Notes	10,063,794
Held by Bond Trustee:	
Money Market Mutual Funds	1,055,172
	More than
	1 Year
Treasury Notes	24,106,344
Total	\$ 44,552,332

June 30, 2023

Investment Type	Remaining Maturity (in Years)
	Less than
	1 Year
Local Agency Investment Fund (LAIF)	7,100,817
Treasury Bills	33,318,460
Held by Bond Trustee:	
Money Market Mutual Funds	1,065,178
Total	\$ 41,484,455

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

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. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented in the following table are the minimum rating required by (where applicable) the California Government Code, the District's investment policy or debt agreements and the actual S&P's credit rating as of June 30, 2024, and 2023 for each investment type.

June 30, 2024

Investment Type	Minimum Legal Rating	Total	Not Rated	Exempt	AAA
LAIF	N/A	9,327,022	9,327,022	-	-
Treasury Bills	N/A	34,170,138	-	34,170,138	-
Held by Bond Trustee:					
Money Market Mutual Funds	AAA	1,055,172	-	-	1,055,172
Total		<u>\$ 44,552,332</u>	<u>\$ 9,327,022</u>	<u>\$ 34,170,138</u>	<u>\$ 1,055,172</u>

June 30, 2023

Investment Type	Minimum Legal Rating	Total	Not Rated	Exempt	AAA
LAIF	N/A	7,100,817	7,100,817	-	-
Treasury Bills	N/A	33,318,460	-	33,318,460	-
Held by Bond Trustee:					
Money Market Mutual Funds	AAA	1,065,178	-	-	1,065,178
Total		<u>\$ 41,484,455</u>	<u>\$ 7,100,817</u>	<u>\$ 33,318,460</u>	<u>\$ 1,065,178</u>

Concentration of Credit Risk. The investment policy of the District contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code as noted in the Investments Authorized by the California Government Code and the District's Investment Policy section. The District had no investments that represent 5% or more of the total District investments (other than U.S. Treasury securities, money market mutual funds, and external investment pools).

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of the failure of depository financial institution, the District 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, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investments pools (such as LAIF Investment Pool).

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Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2024 and 2023, all of the District's deposits with financial institutions were covered by federal depository insurance limits or were held in collateralized accounts.

Investment in State Investment Pool The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California.

The State Treasurer's Office audits the fund annually. The fair value of the District's investment in this pool is reported at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF 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 recorded on an amortized cost basis.

Fair Value Measurement The District categorizes its fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices of similar assets in active markets, and Level 3 inputs are significant unobservable inputs.

The District's investments in LAIF and investments held by bond trustee in money market mutual funds are not subject to the fair value measurement hierarchy. Treasury bills are included in the Level 2 fair value hierarchy and are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Note 3 - Capital Assets

The activity for each of the major classes of capital assets and accumulated depreciation/amortization for the fiscal years ended June 30, 2024 and 2023 are shown in the following tables:

June 30, 2024

Capital Assets by Major Class:	July 1, 2023	Increases	Transfers/ Decreases	June 30, 2024
Capital Assets Not Being Depreciated:				
Land and Easements	\$ 1,904,958	\$ -	\$ -	\$ 1,904,958
Construction in Progress	19,129,469	6,479,668	(20,191,398)	5,417,739
Total Capital Assets Not Being Depreciated	21,034,427	6,479,668	(20,191,398)	7,322,697
Capital Assets Being Depreciated:				
Water Plant	75,319,863	20,043,427		95,363,290
Sanitation Plant	33,008,900	8,561	(5,192)	33,012,269
Buildings and Equipment	5,065,691	219,767	(9,731)	5,275,727
Total Capital Assets Being Depreciated	113,394,454	20,271,755	(14,922)	133,651,286
Less Accumulated Depreciation for:				
Water Plant	43,143,883	2,217,726	-	45,361,609
Sanitation Plant	18,571,509	868,211	(5,192)	19,434,528
Buildings and Equipment	3,378,758	392,664	(9,731)	3,761,691
Total Accumulated Depreciation	65,094,150	3,478,600	(14,922)	68,557,828
Total Capital Assets Being Depreciated, Net	48,300,304	16,793,154	-	65,093,458
Lease Assets:				
Right to Use Asset - Vehicles	\$ 510,491	\$ 89,864	\$ -	\$ 600,355
Less Accumulated Amortization	190,293	110,818	-	301,111
Total Lease Assets Being Amortized, Net	320,198	(20,954)	-	299,244
SBITA Assets:				
Right to Use Asset - SBITA	\$ 49,873	\$ -	\$ (12,708)	\$ 37,165
Less Accumulated Amortization	14,050	12,388	(4,236)	22,202
Total SBITA Assets Being Amortized, Net	35,823	(12,388)	(8,472)	14,963
Capital & Lease Assets, Net	\$ 69,690,752	\$ 23,239,480	\$ (20,199,870)	\$ 72,730,363

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Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

June 30, 2023

<u>Capital Assets by Major Class:</u>	July 1, 2022	Increases	Transfers/ Decreases	June 30, 2023
Capital Assets Not Being Depreciated:				
Land and Easements	\$ 1,904,958	\$ -	\$ -	\$ 1,904,958
Construction in Progress	11,709,570	10,121,975	(2,702,076)	19,129,469
Total Capital Assets Not Being Depreciated	13,614,528	10,121,975	(2,702,076)	21,034,427
Capital Assets Being Depreciated:				
Water Plant	74,726,593	593,270		75,319,863
Sanitation Plant	31,628,981	1,380,563	(644)	33,008,900
Buildings and Equipment	4,350,216	751,509	(36,035)	5,065,691
Total Capital Assets Being Depreciated	110,705,790	2,725,342	(36,679)	113,394,454
Less Accumulated Depreciation for:				
Water Plant	40,980,896	2,162,987	-	43,143,883
Sanitation Plant	17,820,829	751,324	(644)	18,571,509
Buildings and Equipment	3,114,502	300,291	(36,035)	3,378,758
Total Accumulated Depreciation	61,916,227	3,214,602	(36,679)	65,094,150
Total Capital Assets Being Depreciated, Net	48,789,563	(489,260)	-	48,300,304
Lease Assets:				
Right to Use Asset - Vehicles	\$ 361,873	\$ 157,787	\$ (9,169)	\$ 510,491
Less Accumulated Amortization	120,451	79,011	(9,169)	190,293
Total Lease Assets Being Amortized, Net	241,422	78,776	-	320,198
SBITA Assets:				
Right to Use Asset - SBITA	\$ -	\$ 49,873	\$ -	\$ 49,873
Less Accumulated Amortization	-	14,050	-	14,050
Total SBITA Assets Being Amortized, Net	0	35,823	-	35,823
Capital & Lease Assets, Net	\$ 62,645,513	\$ 9,747,314	\$ (2,702,076)	\$ 69,690,752

Note 4 - Long-Term Debt

The District generally incurs long-term debt to finance projects or purchase assets that will have useful lives equal to or greater than the related term of the debt. The District's debt rating is "AA" from Standard & Poor's.

The net revenues of the Water System are pledged toward the repayment of the Water Revenue Bonds. FY2023-24, net water revenues totaled \$8,326,912 and principal and interest payments for water revenue bonds were \$852,031. FY2022-23, net revenues totaled \$4,438,114, and principal and interest payments were \$858,681. Also, the net revenues of the Wastewater System are pledged toward the repayment of the Wastewater Revenue Bonds. During FY2023-24, net wastewater revenues totaled \$3,607,211 and principal and interest payments for wastewater revenue bonds totaled \$187,900. FY2022-23, net revenues totaled \$1,753,419 and principal and interest payments were \$189,525.

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Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

The District is subject to certain revenue bond covenants on outstanding debt, as defined, equal to at least 115% of the current annual debt service requirements. As of June 30, 2024, the debt service coverage for Water was 977% and for Wastewater was 1920%. As of June 30, 2023, the debt service coverage for Water was 525% and for Wastewater was 925%.

The outstanding balances for each of these long-term obligations are reported as liabilities on the statement of net position. The amount of the obligation that is due within one year is shown as a current liability and the balance as a noncurrent liability.

Bond premiums are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premiums.

Water and Wastewater Revenue Bonds Series 2016A

In September 2016, the District issued Revenue Bonds, Series 2016A, in an aggregate principal amount of \$14,020,000. The proceeds from the sale of the bonds are being used to finance additional improvements to the Water System and were also used to refund all of the outstanding Water and Wastewater Revenue Bonds, Series 2011A, fund a reserve account established for the bonds and to pay costs incurred in connection with the issuance, sale, and delivery of bonds. The bonds require semi-annual payments, with interest ranging from 2.00% to 5.00%, through January 2046.

Proceeds, bond premiums and remaining 2011A reserve accounts amounting to \$9,261,855 were placed in escrow to pay the principal and interest of the 2011A bonds when due, resulting in a deferred loss of debt refunding, which has an outstanding balance of \$406,740 at June 30, 2024 and \$468,885 at June 30, 2023. All amounts were paid by the redemption date of January 15, 2021.

Leases

The District leases vehicles for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2029. As of June 30, 2024 and 2023, lease assets totaled \$600,355 and \$510,491. Their accumulated depreciation totaled \$301,111 and \$190,293 respectively. See note 3 for capital assets. The District uses its average incremental borrowing rate of 4% as the discount rate. The District leases do not include renewal options nor variable payments.

Subscription-Based Information Technology Arrangements

The District has entered into subscription based-information technology arrangements (SBITAs) for SCADA, and Geographic Information System (GIS) Software Subscriptions. The SBITA arrangements expire at various dates through Fiscal Year 2025-26.

As of June 30, 2024 and 2023, SBITA assets totaled \$37,165 and \$49,873. Their accumulated amortization totaled \$22,202 and \$14,050, respectively. See Note 3 for capital assets. The District uses its average incremental borrowing rate of 4% as the discount rate. The District SBITA arrangements do not include renewal options nor variable payments.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

The District's debt and transactions are summarized below:

	Balance July 1, 2023	Additions/ New Debt	Proceeds/ Retirement	Balance June 30, 2024	Current	Long-Term
Other Debt:						
2016 Refunding Bonds	9,935,000	-	(695,000)	9,240,000	720,000	8,520,000
2016 Refunding Bonds Premium	1,221,688	-	(54,188)	1,167,500	-	1,167,500
Lease Liability	321,765	89,570	(105,985)	305,350	114,458	190,892
SBITA Liability	36,634	-	(21,136)	15,498	12,780	2,718
Compensated Absences	436,843	330,675	(342,453)	425,065	319,958	105,107
	<u>\$ 11,951,930</u>	<u>\$ 420,245</u>	<u>\$ (1,218,762)</u>	<u>\$ 11,153,413</u>	<u>\$ 1,167,196</u>	<u>\$ 9,986,217</u>

	Balance July 1, 2022	Additions/ New Debt	Proceeds/ Retirement	Balance June 30, 2023	Current	Long-Term
Other Debt:						
2016 Refunding Bonds	10,595,000	-	(660,000)	9,935,000	695,000	9,240,000
2016 Refunding Bonds Premium	1,275,876	-	(54,188)	1,221,688	-	1,221,688
Lease Liability	241,272	157,370	(76,877)	321,765	99,087	222,678
SBITA Liability	-	49,873	(13,239)	36,634	16,507	20,127
Compensated Absences	424,563	324,740	(312,460)	436,843	309,184	127,659
	<u>\$ 12,536,711</u>	<u>\$ 531,983</u>	<u>\$ (1,116,764)</u>	<u>\$ 11,951,930</u>	<u>\$ 1,119,778</u>	<u>\$ 10,832,152</u>

Future debt service on the bonds, lease & SBITA agreements liability requirements through maturity are as follows:

Fiscal Year Ending June 30	2016 Revenue Bonds Principal	2016 Revenue Bonds Interest	Lease Liability Principal	Lease Liability Interest	SBITA Liability Principal	SBITA Liability Interest	Total
2025	720,000	331,031	114,458	10,131	12,780	380	1,188,780
2026	760,000	302,231	83,604	5,767	2,718	15	1,154,335
2027	780,000	275,631	50,886	3,365			1,109,882
2028	815,000	248,331	45,021	1,316			1,109,668
2029	830,000	227,956	11,381	152			1,069,489
2030-2034	2,255,000	897,900					3,152,900
2035-2039	1,075,000	661,450					1,736,450
2040-2044	1,360,000	372,000					1,732,000
2045-2046	645,000	48,750					693,750
	<u>\$ 9,240,000</u>	<u>\$ 3,365,280</u>	<u>\$ 305,350</u>	<u>\$ 20,731</u>	<u>\$ 15,498</u>	<u>\$ 395</u>	<u>\$ 12,947,254</u>

Debt Service Reserve The trust agreement of the revenue bond series 2016A require a reserve account to be created and held in trust by the Trustee for an amount equal to the Reserve Account Requirement. Moneys in the Reserve Account shall be used solely for the purpose of replenishing the Interest Account or the Principal Account under the Trust Agreement. The reserve account balance as of June 30, 2024 and 2023 was \$879,529 for the 2016A issuance.

Arbitrage At June 30, 2024 and 2023, the District has revenue bonds outstanding that are subject to arbitrage limitations. Arbitrage rebate refers to the required payment to the U.S. Treasury Department of excess earnings received on applicable tax-exempt bond proceeds that are

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

invested at a higher yield than the yield of the tax-exempt bond issue. The 2016 bonds had no such arbitrage amounts due.

Note 5 - Capital Fees and Capital Contributions

Capital Fees and Capital Contributions consisted of the following for FY2023-24 and FY2022-23.

	2024
Potable Water Capital Contributions:	
Capital Fees	\$ 177,575
Mitigation Fees	4,205,860
Total Potable Water Capital Contributions	4,383,435
 Sewer Capital Contributions:	
Capital Fees	\$ 1,804,550
Total Sewer Capital Contributions	1,804,550
 Total Capital Contributions	\$ 6,187,985

	2023
Potable Water Capital Contributions:	
Capital Fees	\$ 55,575
Mitigation Fees	298,743
Total Potable Water Capital Contributions	354,318
 Sewer Capital Contributions:	
Capital Fees	\$ 233,750
Total Sewer Capital Contributions	233,750
 Total Capital Contributions	\$ 588,068

Note 6 - Deferred Compensation Plan

For the benefit of its employees, the District participates in three 457 Deferred Compensation Programs (Programs). The multiple Programs were created in accordance with Internal Revenue Code Section 457. The purpose of these Programs is to provide deferred compensation for employees that elect to participate in the Programs. Generally, eligible employees may defer a receipt of a portion of their salary until termination, retirement, death, or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes. The trusts hold the assets for the exclusive benefit of plan participants and their beneficiaries. Plan assets are not the property of the District, or subject to the claims of the District's general creditors. The ending investment balance was \$4,196,643 and \$3,420,592 as of June 30, 2024 and 2023, respectively. For the years ended June 30, 2024 and 2023, as part of the performance evaluation and incentive policy, when a non-exempt employee was awarded annual leave credits, the District matched, on a dollar-for-dollar basis, the employee's contributions to the 457 plan, up to \$2,500 or the amount

Camrosa Water District
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For the Fiscal Years Ended June 30, 2024 and June 30, 2023

of leave credits awarded, whichever was less. Matching Contributions totaled \$17,270 and \$19,872 in 2024 and 2023, respectively. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the accompanying financial statements.

Note 7 - Defined Benefit Pension Plan

A. General Information about the Pension Plan

Plan Descriptions All qualified permanent and probationary employees are eligible to participate in the Camrosa Water District's Miscellaneous Plan (Plan). The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits provided CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 to 62 with statutorily reduced benefits. All members are eligible for non-industrial disability benefits after five (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 board is currently looking at alternatives to replace CalPERS with a different retirement system.

The Plan's provisions and benefits in effect at June 30, 2024 and 2023, are summarized as follows:

Hire Date	Prior January 1, 2013	On or after January 1, 2013
Benefit Formula	2% @ 55	2% @ 62
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	monthly for life	monthly for life
Retirement Age	50	52
Monthly Benefit as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required Employee Contribution Rates		
June 30, 2024	7%	7.75%
June 30, 2023	7%	6.75%
Required Employer Contribution Rates		
Normal Cost Rate:		
June 30, 2024	11.840%	7.680%
June 30, 2023	10.320%	7.470%
Payment of Unfunded liability:		
June 30, 2024	\$0	\$0
June 30, 2023	\$15,781	\$729

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Contributions Section 20814(c) of the California Public Employees' Retirement Law 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 the CalPERS' annual actuarial valuation process. The Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. District contributions 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 contributions requirements are classified as plan member contributions. Total contributions made by the District for the year ended June 30, 2024, and 2023 were \$322,946 and \$281,260, respectively.

B. Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024 the District's reported net pension for its proportionate share of the net pension liability was \$1,059,961 and \$663,202 as of June 30, 2023.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023 and 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 and 2021 rolled forward to June 30, 2023 and 2022, respectively, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share percentage of the net pension liability for the June 30, 2023, measurement date was as follows:

Proportion - June 30, 2022	0.01417%
Proportion - June 30, 2023	0.02120%
Change - Increase (Decrease)	0.00703%

The District's proportionate share percentage of the net pension liability for the June 30, 2022, measurement date was as follows:

Proportion - June 30, 2021	-0.14304%
Proportion - June 30, 2022	0.01417%
Change - Increase (Decrease)	0.15721%

For the year ended June 30, 2024 and 2023, the District recognized a pension expense of \$1,532,585 and \$4,270,609, respectively.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

At June 30, 2024, the District reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions paid after measurement date	\$ 322,946	\$ -
Net Difference between Projected and Actual Earnings on Pension Plan Investments	171,617	-
Differences between Expected and Actual Experiences	54,149	8,400
Changes in Assumptions	63,995	
Changes in Proportion and Difference between Actual Contributions and Proportionate Share of Contributions	1,528,908	801,200
Total	\$ 2,141,615	\$ 809,600

The \$322,946 reported as deferred outflows of resources is related to pensions the District contributed after the measurement date and will be recognized as a reduction of the net pension liability in the year ending June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/(inflows) of Resources
2025	593,624
2026	357,464
2027	53,056
2028	4,925
Thereafter	0

At June 30, 2023, the District reported deferred outflows and inflows of resources related to pensions from the following sources:

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Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions paid after measurement date	\$ 281,260	\$ -
Net Difference between Projected and Actual Earnings on Pension Plan Investments	121,481	-
Differences between Expected and Actual Experiences	13,318	8,920
Changes in Assumptions	67,960	
Changes in Proportion and Difference between Actual Contributions and Proportionate Share of Contributions	3,330,420	1,660,624
 Total	 \$ 3,814,439	 \$ 1,669,544

The \$281,260 reported as deferred outflows of resources is related to pensions the District contributed after the measurement date and has been recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/(inflows) of Resources
2024	724,797
2025	645,488
2026	419,047
2027	74,303
Thereafter	0

Presentation of the Statement of Revenues, Expenses, and Changes in Net Position
Operating expenses have been detailed in the Statement of Revenues, Expenses, and Changes in Net Position to show the impact of pension expense on operating expenses.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Actuarial Methods and Assumptions

The total pension liabilities were based on the following actuarial methods and assumptions:

	<u>Miscellaneous</u>
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method

Actuarial Assumptions

Discount Rate	6.90%
Inflation	2.30%
Salary Increases	(1)
Mortality Rate Table	(2)
Post Retirement Benefit Increase	(3)

(1) Varies by entry age and service

(2) Derived using CalPERS' Membership Data for all Funds.

CalPERS developed the mortality table used based on CalPERS' specific data.

The table includes generational mortality improvement using 80% of Scale MP-2020.

For more details on this table, please refer to the 2021 experience study report that can be found on CalPERS website.

(3) Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on purchasing power applies, 2.30% thereafter.

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Miscellaneous

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method

Actuarial Assumptions

Discount Rate	6.90%
Inflation	2.30%
Salary Increases	(1)
Mortality Rate Table	(2)
Post Retirement Benefit Increase	(3)

(1) Varies by entry age and service

(2) Derived using CalPERS' Membership Data for all Funds.

CalPERS developed the mortality table used based on CalPERS' specific data.

The table includes generational mortality improvement using 80% of Scale MP-2020.

For more details on this table, please refer to the 2021 experience study report that can be found on CalPERS website.

(3) Contract COLA up to 2.30% until Purchasing Power Protection Allowance

Floor on purchasing power applies, 2.30% thereafter.

Discount Rate The discount rate used to measure the total pension liability was 6.9% for the measurement periods ended June 30, 2023 and 2022. 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.

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Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Sensitivity of the Net Pension Liability to Changes in Discount Rate The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

June 30, 2023 (measurement date)		June 30, 2022 (measurement date)	
1% Decrease	5.90%	1% Decrease	5.90%
Net Pension Liability (Asset)	\$3,916,134	Net Pension Liability (Asset)	\$3,454,460
Current Discount Rate	6.90%	Current Discount Rate	6.90%
Net Pension Liability (Asset)	\$1,059,961	Net Pension Liability (Asset)	\$663,202
1% Increase	7.90%	1% Increase	7.90%
Net Pension Liability (Asset)	(\$1,290,915)	Net Pension Liability (Asset)	(\$1,633,311)

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 best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

The expected real rate of return by asset class are as follows:

Measurement Period ended June 30, 2023 and 2022

Asset Class (1))	Current Target Allocation	Real Return (1,2)
Global Equity-Cap weighted	30.0%	4.54%
Global Equity- Non-Cap weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securitized	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56 %
High Yield	5.0%	2.27 %
Emerging Market Debt	5.0%	2.48 %
Private Debt	5.0%	3.57 %
Real Assets	15.0%	3.21 %
Leverage	-5.0%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021 Asset Liability Management study

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Pension Plan Fiduciary Net Position Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2024, the District reported a payable of \$10,481 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2024. At June 30, 2023, the District reported a payable of \$9,257 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

Note 8 - Profit Share Plan

The District has a profit sharing plan, pursuant to Section 401 of the Internal Revenue Code. The plan includes a provision under Section 414(h)(2) whereby each plan participant that is classified as management is required to contribute 5% of salary. Mandatory contributions totaled \$78,486 and \$68,495 in 2024 and 2023, respectively. The amount of payroll subject to the contributions totaled \$1,569,720 and \$1,369,895 in 2024 and 2023, respectively.

Note 9 - Major Customers

The District's top ten water customers represent 22% and 24% of the water revenue during fiscal years ended June 30, 2024 and 2023, respectively. The District's top ten wastewater customers represent 41% and 41% of the wastewater revenue during the fiscal year ended June 30, 2024 and 2023, respectively.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Note 10 - Risk Management

The District is a member of the Association of California Water Agencies Joint Powers Insurance Authority (Insurance Authority). The Insurance Authority is a risk-pooling self-insurance authority, created under provisions of California Government Code Sections 6500 et seq. The purpose of the Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage.

At June 30, 2024 and 2023, the District participated in the self-insurance programs of the Insurance Authority as follows:

Property Loss The Insurance Authority has pooled self-insurance up to \$10,000,000 per occurrence as of June 30, 2024, and June 30, 2023, and has purchased excess insurance coverage of \$500,000,000 (total insurable values of \$35,941,389 as of June 30, 2024 and \$29,298,734 as of June 30, 2023). The District has a \$5,000 deductible for buildings, personal property, \$1,000 deductible for mobile equipment and vehicles, deductibles ranging from \$25,000 to \$50,000 based on type of equipment for boiler and machinery.

General Liability The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence with an annual aggregate limit of \$55,000,000.

Auto Liability The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence with an annual aggregate limit of \$55,000,000.

Public Official's Liability The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage of \$55,000,000.

Cyber Liability The Insurance Authority has purchased insurance coverage of \$5,000,000 policy aggregate, subject to a \$3,000,000 maximum limit per member as of June 30, 2024, and a \$2,000,000 maximum limit per member as of June 30, 2023.

Crime Bond The Insurance Authority has pooled self-insurance up to \$100,000 per occurrence. The District did not purchase excess insurance coverage. The District has a \$1,000 deductible.

Worker's Compensation The Insurance Authority has pooled self-insurance up to \$2,000,000 and has purchased excess insurance coverage to the statutory limits.

The District pays annual premiums for the coverages. There were no instances in the past three years when a settlement exceeded the District's coverage, and there were no reductions in the District's insurance coverage for the past three years.

Note 11 - Joint Powers Agreement creating the Arroyo Santa Rosa Valley Basin Groundwater Sustainability Agency (GSA)

The District, along with the County of Ventura, participate as members of the Arroyo Santa Rosa Valley Basin Groundwater Sustainability Agency (GSA), to provide sustainable management of the Arroyo Santa Rosa Valley Basin pursuant to the Sustainable Groundwater Management Act of 2014 (SGMA). The Basin underlies the Santa Rosa Valley.

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

The GSA will develop, adopt, and implement a Groundwater Sustainability Plan (GSP) for the Basin pursuant to SGMA and other applicable provisions of law.

The GSA has been included as part of the District's financial statements as a blended component unit. In accordance with GASB 61, the following summarized information as of June 30, 2024 and June 30, 2023 is required:

Condensed Statements of Net Position at June 30, 2024

	District Financial Statements	GSA Financial Statements	Eliminating Activities	Combined District Financial Statements
Assets:				
Current	\$ 50,584,390	\$ 236,723	-	50,821,113
Noncurrent	72,730,362	-	-	72,730,362
Total Assets	<u>123,314,752</u>	<u>236,723</u>	-	<u>123,551,475</u>
Deferred Outflows of Resources	2,548,355	-	-	2,548,355
Total Assets and Deferred Outflows of Resources	125,863,107	236,723	-	126,099,830
Liabilities:				
Current	\$ 5,584,545	\$ 21,514	-	5,606,059
Noncurrent	10,991,991	-	-	10,991,991
Total Liabilities	<u>16,576,536</u>	<u>21,514</u>	-	<u>16,598,050</u>
Deferred Inflows of Resources	809,600	-	-	809,600
Net Position:				
Net Investment in Capital Assets	\$ 62,650,500	\$ -	-	62,650,500
Restricted	5,985,352	-	-	5,985,352
Unrestricted	39,841,119	215,209	-	40,056,328
Total Net Position:	<u>108,476,971</u>	<u>215,209</u>	-	<u>108,692,180</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>125,863,107</u>	<u>236,723</u>	-	<u>126,099,830</u>

Condensed Statement of Revenues, Expenses, and Changes in Net Position for the Year Ended June 30, 2024

Operating Revenues:				
Water Sales	15,932,361	-	-	15,932,361
Meter Service Fees	2,717,519	-	-	2,717,519
Sewer Service Fees	4,762,192	-	-	4,762,192
Other Revenue	83,508	-	-	83,508
Total Operating Revenues	<u>23,495,579</u>	<u>-</u>	<u>-</u>	<u>23,495,579</u>
Operating Expenses:				
Operating Expenses	21,642,881	181,787	-	21,824,668
Depreciation and Amortization	3,601,806	-	-	3,601,806
Total Operating Expenses	<u>25,244,687</u>	<u>181,787</u>	<u>-</u>	<u>25,426,474</u>
Operating Loss	<u>(1,749,108)</u>	<u>(181,787)</u>	<u>-</u>	<u>(1,930,895)</u>
Non-Operating Revenues (Expenses)				
Gain on Sale of Asset	384	-	-	384
Investment Income	2,160,828	-	-	2,160,828
Property Taxes	805,988	-	-	805,988
Interest Expense	(367,536)	-	-	(367,536)
Total Non-Operating Revenues (Expenses)	<u>2,599,664</u>	<u>-</u>	<u>-</u>	<u>2,599,664</u>
Capital Contributions	6,187,985	-	-	6,187,985
Grants	-	-	-	-
Change in Net Position	7,038,541	(181,787)	-	6,856,754
Net Position at Beginning of Year	101,518,430	316,996	-	101,835,426
Net Position at End of Year	<u>108,556,971</u>	<u>135,209</u>	<u>-</u>	<u>108,692,180</u>

Condensed Statement of Cash Flows for the Year Ended June 30, 2024

Net Cash Provided by (Used for):				
Operating Activities	1,888,354	(183,490)	-	1,704,864
Non-Capital Financing Activities	836,538	-	-	836,538
Capital and Related Financing Activities	(1,593,194)	177,081	-	(1,416,113)
Investing Activities	1,762,215	-	-	1,762,215
Net Increase (Decrease) in Cash and Cash Equivalents	<u>2,893,913</u>	<u>(6,409)</u>	<u>-</u>	<u>2,887,504</u>
Cash and Cash Equivalents, Beginning	43,503,349	340,213	-	43,843,562
Cash and Cash Equivalents, End of Year	<u>46,397,262</u>	<u>333,804</u>	<u>-</u>	<u>46,731,066</u>

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Condensed Statements of Net Position at June 30, 2023

	District Financial Statements	GSA Financial Statements	Eliminating Activities	Combined District Financial Statements
Assets:				
Current	\$ 46,903,778	\$ 340,213	-	47,243,991
Noncurrent	69,690,752	-	-	69,690,752
Total Assets	<u>116,594,530</u>	<u>340,213</u>	-	<u>116,934,743</u>
Deferred Outflows of Resources	<u>4,283,324</u>	<u>-</u>	<u>-</u>	<u>4,283,324</u>
Total Assets and Deferred Outflows of Resources	120,877,854	340,213	-	121,218,067
Liabilities:				
Current	\$ 6,248,714	\$ 23,217	-	6,271,931
Noncurrent	11,441,166	-	-	11,441,166
Total Liabilities	<u>17,689,880</u>	<u>23,217</u>	<u>-</u>	<u>17,713,097</u>
Deferred Inflows of Resources	<u>1,669,544</u>	<u>-</u>	<u>-</u>	<u>1,669,544</u>
Net Position:				
Net Investment in Capital Assets	\$ 57,885,060	\$ -	-	57,885,060
Restricted	1,941,659	-	-	1,941,659
Unrestricted	41,691,711	316,996	-	42,008,707
Total Net Position:	<u>101,518,430</u>	<u>316,996</u>	<u>-</u>	<u>101,835,426</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>120,877,854</u>	<u>340,213</u>	<u>-</u>	<u>121,218,067</u>

Condensed Statement of Revenues, Expenses, and Changes in Net Position for the Year Ended June 30, 2023

Operating Revenues:				
Water Sales	14,420,502	-	-	14,420,502
Meter Service Fees	2,608,043	-	-	2,608,043
Sewer Service Fees	4,423,016	-	-	4,423,016
Other Revenue	116,470	-	-	116,470
Total Operating Revenues	<u>21,568,031</u>	<u>-</u>	<u>-</u>	<u>21,568,031</u>
Operating Expenses:				
Operating Expenses	21,901,590	284,285	-	22,185,875
Depreciation and Amortization	3,307,663	-	-	3,307,663
Total Operating Expenses	<u>25,209,253</u>	<u>284,285</u>	<u>-</u>	<u>25,493,538</u>
Operating Loss	<u>(3,641,222)</u>	<u>(284,285)</u>	<u>-</u>	<u>(3,925,507)</u>
Non-Operating Revenues (Expenses)				
Gain on Sale of Asset	1,725	-	-	1,725
Investment Income	1,639,628	-	-	1,639,628
Property Taxes	772,770	-	-	772,770
Interest Expense	<u>(396,416)</u>	<u>-</u>	<u>-</u>	<u>(396,416)</u>
Total Non-Operating Revenues (Expenses)	<u>2,017,707</u>	<u>-</u>	<u>-</u>	<u>2,017,707</u>
Capital Contributions	588,068	-	-	588,068
Grants	-	177,081	-	177,081
Change in Net Position	(1,035,447)	(107,204)	-	(1,142,651)
Net Position at Beginning of Year	102,553,877	424,200	-	102,978,077
Net Position at End of Year	<u>101,518,430</u>	<u>316,996</u>	<u>-</u>	<u>101,835,426</u>

Condensed Statement of Cash Flows for the Year Ended June 30, 2023

Net Cash Provided by (Used for):				
Operating Activities	3,874,358	(395,362)	-	3,478,996
Non-Capital Financing Activities	830,394	-	-	830,394
Capital and Related Financing Activities	(10,855,917)	177,081	-	(10,678,836)
Investing Activities	1,637,120	-	-	1,637,120
Net Decrease in Cash and Cash Equivalents	<u>(4,514,045)</u>	<u>(218,281)</u>	<u>-</u>	<u>(4,732,326)</u>
Cash and Cash Equivalents, Beginning	48,667,394	558,494	(650,000)	48,575,888
Cash and Cash Equivalents, End of Year	<u>48,667,394</u>	<u>340,213</u>	<u>(650,000)</u>	<u>43,843,562</u>

Camrosa Water District
Notes to Financial Statements
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Note 12 - Commitments

Grant Award Grant funds received by the District are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

Long Term Commitments The District has an agreement with the City of Thousand Oaks to purchase non-potable surface water. The term of the agreement is for 40 years, effective June 5, 2013. The parties, by mutual consent, may extend the term of the agreement for additional five-year periods. The average yearly purchase of non-potable water for the last four years is \$868,369. Upon the effective date of the agreement, the price per acre foot of non-potable water was \$104.89, and the parties agreed to adjust the unit price per acre foot on September 1st of each year by adjusting the unit price by the annual percentage change from the preceding July to July period of the Consumer Price Index of Los Angeles-Riverside-Orange County. The FY2023-24 price per acre foot of non-potable water is \$142.34.

Camrosa Water District
Required Supplementary Information
Schedule of Proportionate Share of Net Pension Liability
For the Fiscal Years Ended June 30, 2024 and June 30, 2023

Fiscal year ended	Miscellaneous				
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Measurement period	June 30, 2024	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Plan's proportion of the net pension liability	0.02120%	0.01417%	-0.05022%	-0.00023%	0.04705%
Plan's proportionate share of the net pension liability (asset)	\$ 1,059,961	\$ 663,202	\$ (2,716,085)	\$ (25,227)	\$ 4,821,108
Plan's covered payroll	\$ 2,570,994	\$ 2,480,685	\$ 2,399,727	\$ 2,546,212	\$ 2,412,241
Plan's proportionate share of the net pension liability as a percentage of covered payroll	41.23%	26.73%	-113.18%	-0.99%	199.86%
Plan's proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability	94.98%	96.76%	114.42%	100.14%	72.09%

Fiscal year ended	Miscellaneous				
	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Measurement period	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Plan's proportion of the net pension liability	0.04630%	0.04559%	0.04531%	0.04484%	0.04777%
Plan's proportionate share of the net pension liability	\$ 4,462,042	\$ 4,521,229	\$ 3,920,511	\$ 3,077,870	\$ 2,972,338
Plan's covered payroll	\$ 2,251,315	\$ 2,073,238	\$ 1,801,650	\$ 1,855,543	\$ 1,793,513
Plan's proportionate share of the net pension liability as a percentage of covered payroll	198.20%	218.08%	217.61%	165.87%	165.73%
Plan's proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability	72.65%	72.83%	74.03%	78.46%	78.74%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 to June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014 measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no changes in assumptions.

From fiscal year June 30, 2021 to June 30, 2022:

There were no changes in assumptions.

From fiscal year June 30, 2022 to June 30, 2023:

The discount rate and long-term rate of return decreased from 7.15% to 6.9% and the inflation rate decreased from 2.5% to 2.3%.

From fiscal year June 30, 2023 to June 30, 2024:

The discount rate and long-term rate of return decreased from 7.15% to 6.9% and the inflation rate decreased from 2.5% to 2.3%.

Camrosa Water District
Required Supplementary Information
Schedule of Contributions
For the Fiscal Year Ended June 30, 2024

Last Ten Fiscal Years*

Fiscal year ended	Miscellaneous				
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Contractually required contribution (actuarially determined)	\$ 322,946	\$ 281,260	\$ 269,760	\$ 260,929	\$ 553,663
Contributions in relation to the actuarially determined contributions	<u>(322,946)</u>	<u>(281,260)</u>	<u>(409,662)</u>	<u>(265,930)</u>	<u>(5,552,260)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (139,902)</u>	<u>\$ (5,001)</u>	<u>\$ (4,998,597)</u>
Covered payroll	\$ 2,995,925	\$ 2,570,994	\$ 2,480,685	\$ 2,399,727	\$ 2,546,212
Contributions as a percentage of covered payroll	10.78%	10.94%	16.51%	11.08%	218.06%

Notes to Schedule:

Valuation Date	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Methods and Assumptions Used to Determine Contribution Rates:					
Actuarial cost method	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization method	(1)	(1)	(1)	(1)	(1)
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Inflation	2.300%	2.300%	2.500%	2.500%	2.625%
Salary increases	(2)	(2)	(2)	(2)	(2)
Investment rate of return	6.9% (3)	6.9% (3)	7.0% (3)	7.0% (3)	7.25% (3)
Retirement age	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)

- (1) Level percentage of payroll, closed
- (2) Depending on age, service, and type of employment
- (3) Net of pension plan investment expense, including inflation
- (4) Prior January 1, 2013- 2%@55, On or after January 1, 2013-2%@62
- (5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

Camrosa Water District
Required Supplementary Information
Schedule of Contributions-Continued
For the Fiscal Year Ended June 30, 2024

Last Ten Fiscal Years*

Miscellaneous				
Fiscal year ended	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually required contribution (actuarially determined)	\$ 476,259	\$ 407,300	\$ 365,456	\$ 298,849
Contributions in relation to the actuarially determined contributions	<u>(476,259)</u>	<u>(409,819)</u>	<u>(365,456)</u>	<u>(298,849)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (2,519)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,412,241	\$ 2,251,315	\$ 2,073,238	\$ 1,801,650
Contributions as a percentage of covered payroll	19.74%	18.20%	17.63%	16.59%

Notes to Schedule:

Valuation Date	6/30/2016	6/30/2015	6/30/2014	6/30/2013
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Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age	Entry age	Entry age	Entry age
Amortization method	(1)	(1)	(1)	(1)
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value
Inflation	2.75%	2.75%	2.75%	2.75%
Salary increases	(2)	(2)	(2)	(2)
Investment rate of return	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement age	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)

- (1) Level percentage of payroll, closed
- (2) Depending on age, service, and type of employment
- (3) Net of pension plan investment expense, including inflation
- (4) Prior January 1, 2013- 2%@55, On or after January 1, 2013-2%@62
- (5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

CAMROSA WATER DISTRICT



BUILDING WATER
SELF-RELIANCE

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Statistical Section

This part of the District's annual financial report presents detailed background to the financial statements and preceding narrative sections, and corroboration of statements as to the District's overall financial health.

Contents:	Pages:
<u>Financial Trends</u> schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	51-58
<u>Revenue Capacity</u> schedules contain information to help the reader assess the District's most significant local revenue source; water sales.	59-70
<u>Debt Capacity</u> schedules 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.	71-74
<u>Operational Information</u> schedules present historical water demand, water Source and District's facilities to help the reader understand how the information in the District's financial reports relates to the services the District provides and the activities it performs.	75-80
<u>Demographic and Economic Information</u> schedules assist reader to understand the environment within which the District's financial activities take place.	81-82

Financial Trends

Camrosa Water District
 Net Position by Component
 Last Ten Fiscal Years
 (accrual basis of accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Net Position				
Net investment in capital assets	\$ 41,644,267	\$ 43,002,970	\$ 43,454,256	\$ 43,930,663
Restricted	-	-	-	-
Unrestricted	11,883,870	14,821,731	18,496,514	21,690,553
Total Net Position	<u>\$ 53,528,137</u>	<u>\$ 57,824,701</u>	<u>\$ 61,950,770</u>	<u>\$ 65,621,216</u>

Table 1 – Net Position by Component (1 of 2)

Camrosa Water District
 Net Position by Component
 Last Ten Fiscal Years
 (accrual basis of accounting)

2019	2020	2021	2022	2023	2024
\$ 45,772,455	\$ 49,981,241	\$ 50,019,490	\$ 51,236,026	\$ 57,885,060	\$ 62,650,500
-	1,999,910	3,027,374	4,418,707	1,941,659	5,985,352
27,704,613	24,407,058	26,796,681	47,323,344	42,008,707	40,056,328
<u>\$ 73,477,068</u>	<u>\$ 76,388,209</u>	<u>\$ 79,843,545</u>	<u>\$ 102,978,077</u>	<u>\$ 101,835,426</u>	<u>\$ 108,692,180</u>

Table 1 – Net Position by Component (2 of 2)

Changes in Net Position
Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Water Revenue	\$ 12,870,854	\$ 12,059,982	\$ 13,084,503	\$ 16,235,441
Sewer Revenue	3,189,312	3,233,519	3,267,395	3,314,305
Meter Revenue	2,289,890	2,338,102	2,488,157	2,557,753
Other	<u>90,392</u>	<u>157,472</u>	<u>159,719</u>	<u>324,256</u>
Total Operating Revenues	18,440,448	17,789,075	18,999,774	22,431,755
Operating Expenses				
Water Purchases	8,305,257	7,147,319	6,500,815	7,890,983
Utilities	1,477,011	1,335,096	1,240,947	1,426,842
Salaries & Benefits	2,709,587	2,553,178	3,392,976	3,740,012
Outside Contract/Professional Services	1,015,370	1,154,828	1,313,596	1,377,908
Supplies & Services	1,502,354	1,864,428	1,827,780	2,462,144
Amortization	-	-	-	-
Depreciation	<u>2,179,599</u>	<u>2,354,424</u>	<u>2,601,408</u>	<u>2,684,495</u>
Operating Expenses	17,189,178	16,409,273	16,877,522	19,582,384
Operating Income	1,251,270	1,379,802	2,122,252	2,849,371
Non-Operating Revenues				
Property Taxes	544,911	559,558	582,211	657,620
Interest Income	87,466	105,523	186,302	391,082
Legal Settlement	-	-	-	-
Unrealized Gain on Investments	-	27,581	2,194	-
Gain on Disposal of Fixed Asset	-	-	11,260	10,146
Non-Operating Revenues	<u>632,377</u>	<u>692,662</u>	<u>781,967</u>	<u>1,058,848</u>
Non-Operating Expenses				
Loss of Capital Asset	110,092	-	-	-
Debt Issuance Costs	-	-	227,159	-
Interest Expense	<u>515,489</u>	<u>475,167</u>	<u>486,119</u>	<u>561,227</u>
Non-Operating Expenses	625,581	475,167	713,278	561,227
Income Before Capital Contributions	<u>1,258,066</u>	<u>1,597,298</u>	<u>2,190,941</u>	<u>3,346,992</u>
Capital Contributions	116,963	2,107,391	1,842,037	255,935
Grants	<u>76,298</u>	<u>633,159</u>	<u>93,091</u>	<u>67,519</u>
	193,261	2,740,550	1,935,128	323,454
Change in Net Position before Cumulative	1,451,327	4,337,848	4,126,069	3,670,446
Cummulative Effect of Accounting Changes	<u>(3,458,589)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>(2,007,262)</u>	<u>4,337,848</u>	<u>4,126,069</u>	<u>3,670,446</u>
Net Position Beginning of Year	<u>55,535,399</u>	<u>53,528,137</u>	<u>57,824,701</u>	<u>61,950,770</u>
Net Position at End of Year	<u>\$ 53,528,137</u>	<u>\$ 57,865,985</u>	<u>\$ 61,950,770</u>	<u>\$ 65,621,216</u>

Table 2 – Changes in Net Position (1 of 2)

Changes in Net Position
Last Ten Fiscal Years

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 14,128,079	\$ 16,549,944	\$ 19,280,494	\$ 18,383,478	\$ 14,420,502	\$ 15,932,361
3,336,794	3,575,963	3,855,204	4,090,152	4,423,016	4,762,192
2,615,301	2,312,427	2,346,434	2,515,456	2,608,043	2,717,519
<u>249,548</u>	<u>109,305</u>	<u>123,013</u>	<u>156,873</u>	<u>116,470</u>	<u>83,508</u>
20,329,722	22,547,639	25,605,145	25,145,959	21,568,031	23,495,579
7,828,911	9,532,192	11,373,806	9,592,894	7,000,710	7,817,999
1,257,242	1,273,725	1,538,207	1,896,149	1,815,831	2,122,793
3,877,591	4,308,257	4,154,305	(1,147,757)	7,938,389	5,777,163
1,232,165	1,828,640	1,607,445	2,188,286	2,851,847	3,178,056
2,259,095	2,154,855	2,034,301	2,422,860	2,579,098	2,928,657
-	-	50,947	76,356	93,061	123,206
<u>2,842,512</u>	<u>2,836,353</u>	<u>3,047,261</u>	<u>3,030,887</u>	<u>3,214,602</u>	<u>3,478,600</u>
19,297,516	21,934,022	23,806,272	18,059,675	25,493,538	25,426,474
1,032,206	613,617	1,798,873	7,086,284	(3,925,507)	(1,930,895)
620,590	661,932	700,753	721,241	772,770	805,988
777,536	655,911	25,108	(440,009)	1,639,628	2,160,828
-	-	-	16,191,774	-	-
-	118,781	-	-	-	-
-	-	-	-	1,725	384
<u>1,398,126</u>	<u>1,436,624</u>	<u>725,861</u>	<u>16,473,006</u>	<u>2,414,123</u>	<u>2,967,200</u>
57,615	-	8,273	-	-	-
-	-	-	-	-	-
<u>497,004</u>	<u>456,937</u>	<u>446,005</u>	<u>424,945</u>	<u>396,416</u>	<u>367,536</u>
554,619	456,937	454,278	424,945	396,416	367,536
<u>1,875,713</u>	<u>1,593,304</u>	<u>2,070,456</u>	<u>23,134,345</u>	<u>(1,907,800)</u>	<u>668,769</u>
5,689,517	991,422	1,384,103	-	588,068	6,187,985
<u>290,622</u>	<u>326,415</u>	<u>777</u>	<u>187</u>	<u>177,081</u>	<u>-</u>
5,980,139	1,317,837	1,384,880	187	765,149	6,187,985
7,855,852	2,911,141	3,455,336	23,134,532	(1,142,651)	6,856,754
-	-	-	-	-	-
<u>7,855,852</u>	<u>2,911,141</u>	<u>3,455,336</u>	<u>23,134,532</u>	<u>(1,142,651)</u>	<u>6,856,754</u>
<u>65,621,216</u>	<u>73,477,068</u>	<u>76,388,209</u>	<u>79,843,545</u>	<u>102,978,077</u>	<u>101,835,426</u>
<u>\$ 73,477,068</u>	<u>\$ 76,388,209</u>	<u>\$ 79,843,545</u>	<u>\$ 102,978,077</u>	<u>\$ 101,835,426</u>	<u>\$ 108,692,180</u>

Table 2 – Changes in Net Position (2 of 2)

**Revenues and Capital Contributions by Source
Last Ten Fiscal Years**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Operating Revenue										
Water Revenue	\$ 12,870,854	\$ 12,059,982	\$ 13,084,503	\$ 16,235,441	\$ 14,128,079	\$ 16,549,944	\$ 19,280,494	\$ 18,383,478	\$ 14,420,502	\$ 15,932,361
Sewer Revenue	3,189,312	3,233,519	3,267,395	3,314,305	3,336,794	3,575,963	3,855,204	4,090,152	4,423,016	4,762,192
Meter Revenue	2,289,890	2,338,102	2,488,157	2,557,753	2,615,301	2,312,427	2,346,434	2,515,456	2,608,043	2,717,519
Other	90,392	157,472	159,719	324,256	249,548	107,061	123,013	156,873	116,470	83,508
Non-Operating Revenue										
Property Taxes	544,911	559,558	582,211	657,620	620,590	661,932	700,753	721,241	772,770	805,988
Interest Income	87,466	105,523	186,302	393,147	777,593	655,911	141,596	129,914	1,276,286	2,089,721
Gain on Sale of Asset	-	-	-	-	-	-	-	-	1,725	384
Legal Settlement	-	-	-	-	-	-	-	16,191,774	-	-
Unrealized Gain/Loss on Investment	-	27,581	2,194	-	-	118,781	(116,488)	(569,923)	363,342	71,107
Capital Contributions	116,963	2,107,391	1,842,037	255,935	5,689,517	991,422	1,384,103	-	588,068	6,187,985
Capital Grant Income	76,298	633,159	93,091	67,519	290,622	326,415	777	187	177,081	-
Total Revenue	\$ 19,266,086	\$ 21,222,287	\$ 21,705,609	\$ 23,805,976	\$ 27,708,044	\$ 25,299,856	\$ 27,715,886	\$ 41,619,152	\$ 24,747,303	\$ 32,650,764

Table 3 – Revenues and Capital Contributions by Source

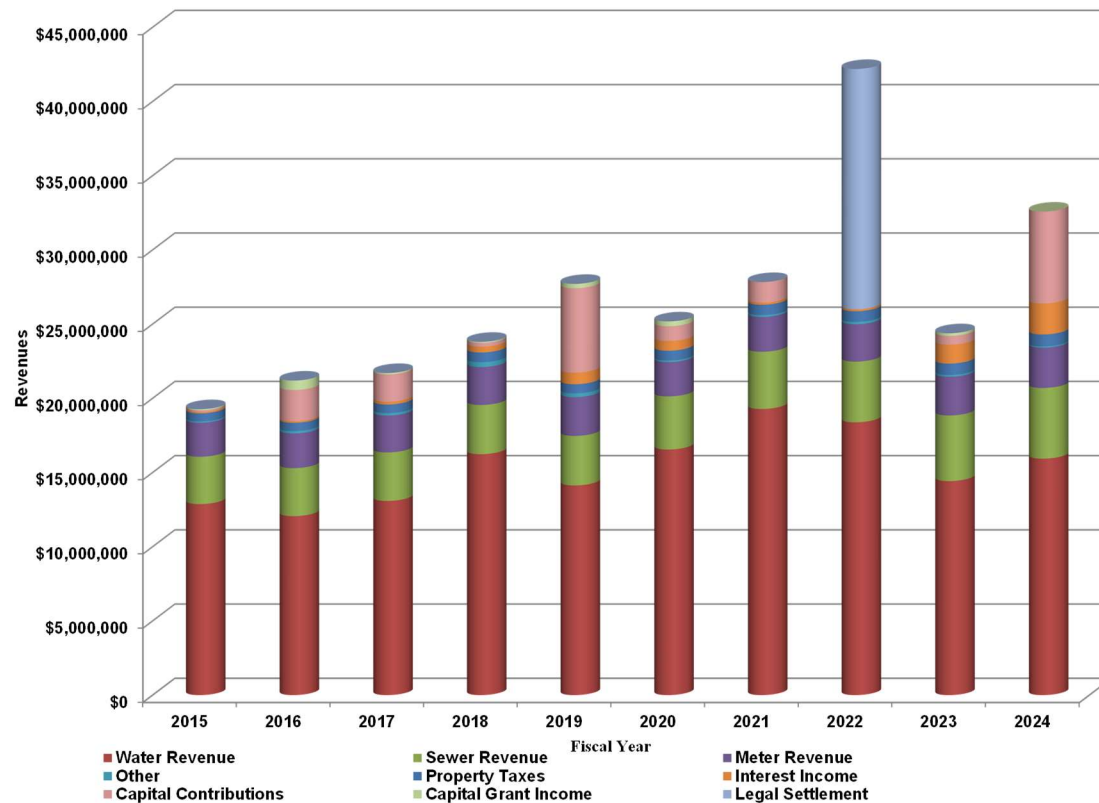


Figure 9 – Historical Revenues and Capital Contributions

**Connection Fees & Other Contributions
Last Ten Fiscal Years**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Connection Fees	\$ 82,113	\$ 2,104,091	\$ 1,484,132	\$ 158,549	\$ 5,666,117	\$ 9,825	\$ 1,380,503	\$ -	\$ 588,068	\$ 6,187,985
CSUCI Recycle Line	66,635	70,394	74,365	78,559	82,991	87,672	30,308	-	-	-
In-Kind Contributions	34,850	3,300	357,905	97,386	23,400	981,597	3,600	-	-	-
Grant	76,298	633,159	93,091	67,519	290,622	326,415	777	187	177,081	-
Totals	\$ 259,896	\$ 2,810,944	\$ 2,009,492	\$ 402,013	\$ 6,063,130	\$ 1,405,509	\$ 1,415,188	\$ 187	\$ 765,149	\$ 6,187,985

Table 4 – Connection Fees & Other Contributions

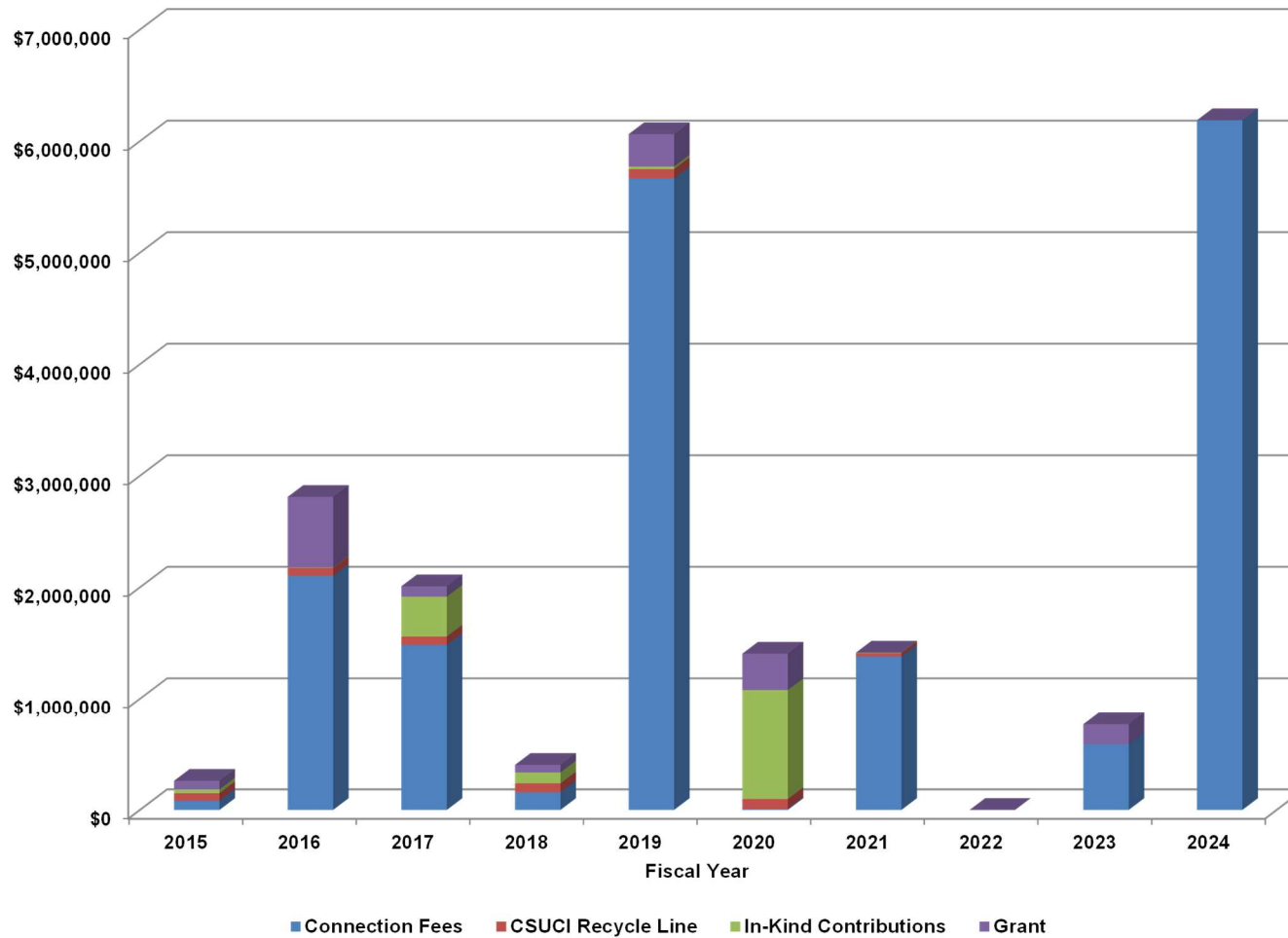


Figure 10 – Historical Connection Fees & Other Contributions

**Operating Expenses
Last Ten Fiscal Years**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Water Purchases	\$ 8,305,257	\$ 7,147,319	\$ 6,500,815	\$ 7,890,983	\$ 7,828,911	\$ 9,532,192	\$ 11,373,806	\$ 9,592,894	\$ 7,000,710	\$ 7,817,999
Utilities	1,477,011	1,335,096	1,240,947	1,426,842	1,257,242	1,273,725	1,538,207	1,896,149	1,815,831	2,122,793
Salaries & Benefits	2,709,587	2,553,178	3,392,976	3,740,012	3,877,591	4,308,257	4,154,305	(1,147,757)	7,938,389	5,777,163
Contract/Prof. Svcs	1,015,370	1,154,828	1,313,596	1,377,908	1,232,165	1,828,640	1,607,445	2,188,286	2,851,847	3,178,056
Supplies & Services	1,502,354	1,864,428	1,827,780	2,462,144	2,259,095	2,154,855	2,034,301	2,422,860	2,579,098	2,928,657
Total Operating Expenses	15,009,579	14,054,849	14,276,114	16,897,889	16,455,004	19,097,669	20,708,064	14,952,432	22,185,875	21,824,668
Non-Operating Expenses										
Interest Expense	515,489	475,167	486,119	561,227	497,004	456,937	446,006	424,945	396,416	367,536
Debt Issuance Costs	-	-	227,159	-	-	-	-	-	-	-
Loss on Capital Asset	110,092	-	-	-	57,615	-	-	-	-	-
Total Non-Op Expenses	625,581	475,167	713,278	561,227	554,619	456,937	454,279	424,945	396,416	367,536
Depreciation & Amortization	2,179,599	2,354,424	2,601,408	2,684,495	2,842,512	2,836,353	3,098,208	3,107,243	3,307,663	3,601,806
Debt Service	1,265,000	1,317,500	1,465,000	1,525,000	1,590,000	1,650,000	605,000	640,000	660,000	695,000
Total Expenses	\$ 19,079,759	\$ 18,201,940	\$ 19,055,800	\$ 21,668,611	\$ 21,442,135	\$ 24,040,959	\$ 24,865,551	\$ 19,124,620	\$ 26,549,954	\$ 26,489,010

Table 5 – Historical Operating Expenses

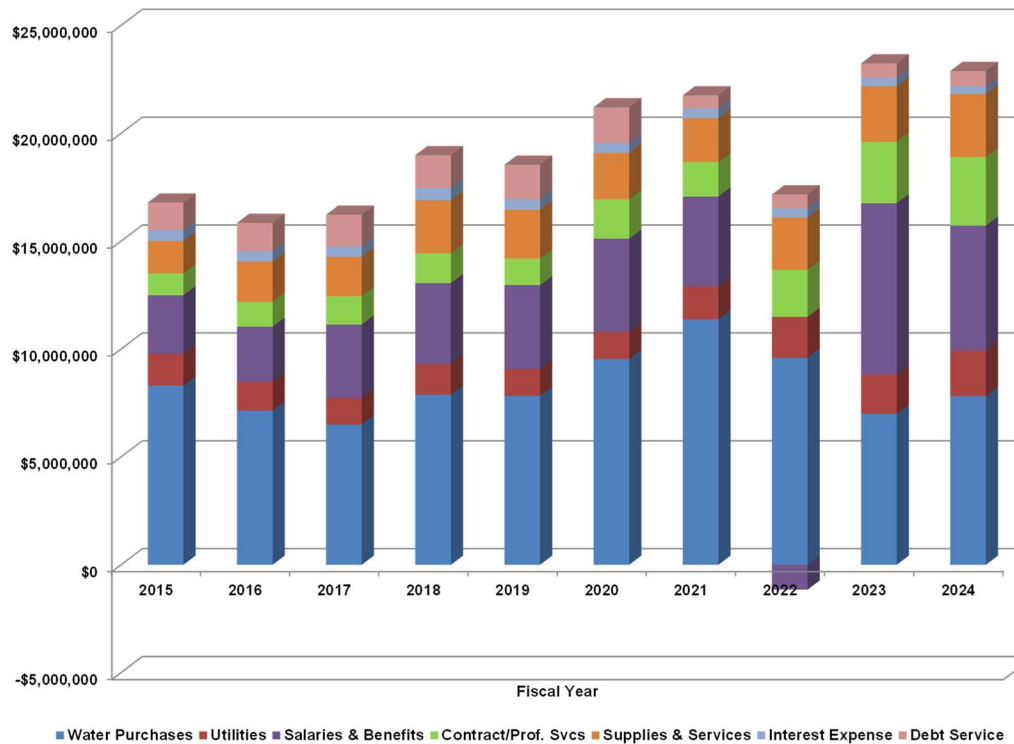


Figure 11 – Historical Operating Expenses

Revenue Capacity

Import Water Rates Last Ten Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
MWD	\$923	\$942	\$979	\$1,015	1,050	1,078	\$1,104	\$1,143	\$1,209	\$1,256
Calleguas	\$287	\$315	\$321	\$360	373	394	\$403	\$418	\$423	\$474
\$ AF	\$1,210	\$1,257	\$1,300	\$1,375	\$1,423	\$1,472	\$1,507	\$1,561	\$1,632	\$1,730

Table 6 – Historical Imported Water Rates

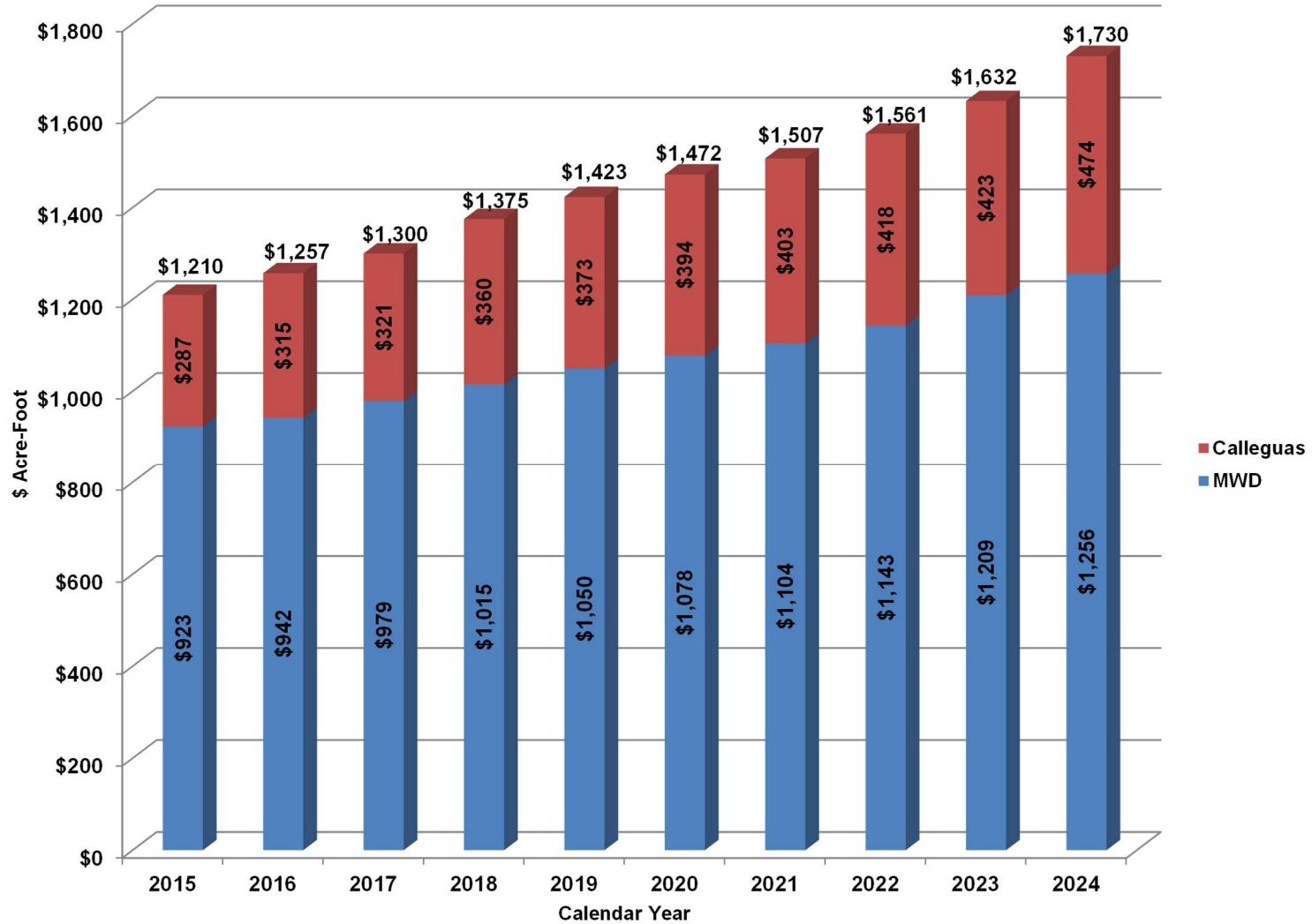


Figure 12 – Historical Imported Water Rates

Historical Water Commodity Rates

	July 2015	July 2016	July 2017	July 2019	July 2020	July 2021	July 2022	July 2023	July 2024
Potable Water									
Residential/Master Meter/Domestic Agricultural First 12 Units	\$2.80	\$2.94	\$3.08	\$3.28	\$3.47	\$3.61	\$3.81	\$4.01	\$4.16
Residential/Master Meter/Domestic Agricultural 13 Units and Higher	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80
Commercial/Industrial/Public	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80
Municipal Irrigation/Residential Irrigation	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80
Fire Service/Other	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80
Agricultural Irrigation									
Tier 1	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80
Tier 2	\$3.72	\$3.89	\$4.07	n/a	n/a	n/a	n/a	n/a	n/a
Temporary Construction/Temporary Agricultural	\$3.05	\$3.19	\$3.34	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94
Temporary Municipal	\$3.72	\$3.90	\$4.08	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94
Emergency Water Service	\$4.60	\$4.82	\$5.05	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94
Commercial/Industrial/Public Out of Bounds	\$3.76	\$3.94	\$4.13	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94
Residential Out of Bounds First 12 Units	\$3.19	\$3.34	\$3.50	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94
Residential Out of Bounds 13 Units and Higher	\$3.76	\$3.94	\$4.13	n/a	n/a	n/a	n/a	n/a	n/a
Non-Potable Commercial Agricultural	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40
Non-Potable Landscape Irrigation Water	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40
Non-Potable Residential Landscape	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40
Non-Potable Temporary Construction	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40
Non-Potable Commercial Agricultural (contractual)*	\$0.59	\$0.60	\$0.61	\$0.61	\$0.62	\$0.62	\$0.67	\$0.74	\$0.74
Blended Non-Potable Agricultural									
Tier 1	\$2.46	\$2.67	\$2.88	\$2.46	\$2.70	\$2.70	\$3.15	\$3.36	\$3.36
Tier 2	\$2.78	\$3.02	\$3.25	n/a	n/a	n/a	n/a	n/a	n/a
Recycled Commercial Agricultural	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40
Recycled Landscape Irrigation	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40
Recycled Commercial Agricultural (contractual)*	\$0.38	\$0.39	\$0.40	\$0.40	\$0.40	\$0.40	\$0.43	\$0.47	\$0.47
Recycled Surplus Water (Served Outside District)	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40

*Note: Contractual customers rates adjusted in January based on index.

Table 7 – Historical Water Commodity Rates

Historical Monthly Meter Service Charge

	July 2015	July 2016	July 2017	July 2019	July 2020	July 2021	July 2022	July 2023	July 2024
Potable									
3/4" (MM)	\$6.11	\$6.32	\$6.55	\$6.21	\$6.19	\$6.21	\$ 6.35	\$ 6.57	\$ 6.90
3/4"	\$12.72	\$13.17	\$13.64	\$12.79	\$12.77	\$13.26	\$ 13.58	\$ 14.08	\$ 14.85
1"	\$21.20	\$21.95	\$22.72	\$21.41	\$21.40	\$22.63	\$ 23.19	\$ 24.06	\$ 26.61
1.5"	\$42.42	\$43.91	\$45.46	\$42.94	\$42.93	\$46.02	\$ 47.17	\$ 48.96	\$ 55.97
2"	\$67.87	\$70.25	\$72.73	\$68.89	\$68.89	\$74.22	\$ 76.09	\$ 78.99	\$ 91.37
3"	\$148.44	\$153.66	\$159.09	\$151.09	\$151.12	\$163.54	\$ 167.68	\$ 174.10	\$203.50
4"	\$254.48	\$263.43	\$272.73	\$259.02	\$259.09	\$280.82	\$ 287.92	\$298.98	\$350.72
6"	\$381.72	\$395.15	\$409.10	\$388.69	\$388.81	\$421.73	\$ 432.41	\$449.02	\$527.61
8"	\$636.19	\$358.58	\$681.83	\$647.90	\$648.11	\$703.38	\$ 721.21	\$ 748.93	\$ 881.19
Non-Potable Irrigation									
3/4" (MM)	\$6.11	\$6.32	\$6.55	\$4.89	\$4.88	\$4.88	\$ 4.91	\$ 5.02	\$ 5.02
3/4"	\$12.72	\$13.17	\$13.64	\$7.51	\$7.52	\$7.52	\$ 8.09	\$ 8.28	\$ 8.28
1"	\$21.20	\$21.95	\$22.72	\$10.28	\$10.32	\$10.32	\$ 11.72	\$ 12.00	\$ 12.00
1.5"	\$42.42	\$43.91	\$45.46	\$17.19	\$17.30	\$17.30	\$ 20.78	\$ 21.29	\$ 21.29
2"	\$67.87	\$70.25	\$72.73	\$25.52	\$25.72	\$25.72	\$ 31.70	\$ 32.48	\$ 32.48
3"	\$148.44	\$153.66	\$159.09	\$51.90	\$52.40	\$52.40	\$ 66.30	\$ 67.95	\$ 67.95
4"	\$254.48	\$263.43	\$272.73	\$86.54	\$87.43	\$87.43	\$ 111.72	\$ 114.51	\$ 114.51
6"	\$381.72	\$395.15	\$409.10	\$128.16	\$129.51	\$129.51	\$ 166.30	\$ 170.47	\$ 170.47
8"	\$636.19	\$358.58	\$681.83	\$211.35	\$213.63	\$213.63	\$ 275.39	\$ 282.30	\$ 282.30
Fire Service									
1"	\$48.00	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92
1.5"	\$48.00	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92
2"	\$48.00	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92
3"	\$48.00	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92
4"	\$48.00	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92
6"	\$95.98	\$99.35	\$102.86	\$77.09	\$78.03	\$93.60	\$ 96.58	\$ 101.90	\$ 122.23
8"	\$172.77	\$178.85	\$185.17	\$129.17	\$130.74	\$156.84	\$ 161.82	\$ 170.74	\$ 204.81
10"	\$288.01	\$298.15	\$308.67	\$343.45	\$347.63	\$417.02	\$ 430.27	\$ 453.98	\$ 544.57

Table 8 – Historical Monthly Water Meter Service Charge

July 2015	July 2016	July 2019	July 2020	July 2021	July 2022	July 2023	July 2024
\$30.70	\$31.32	\$33.49	\$35.83	\$38.37	\$40.62	\$43.05	\$48.77

Table 9 – Historical Sewer Rates

**Historical Billed Wastewater Connections
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Number of Connections</u>	<u>Percentage Increase</u>
2015	8,858	0.01%
2016	8,811	-0.53%
2017	8,768	-0.49%
2018	8,843	0.86%
2019	8,926	0.94%
2020	8,929	0.03%
2021	9,058	1.44%
2022	8,964	-1.04%
2023	9,125	1.80%
2024	9,217	1.01%

Table 10 – Historical Billed Wastewater Connections

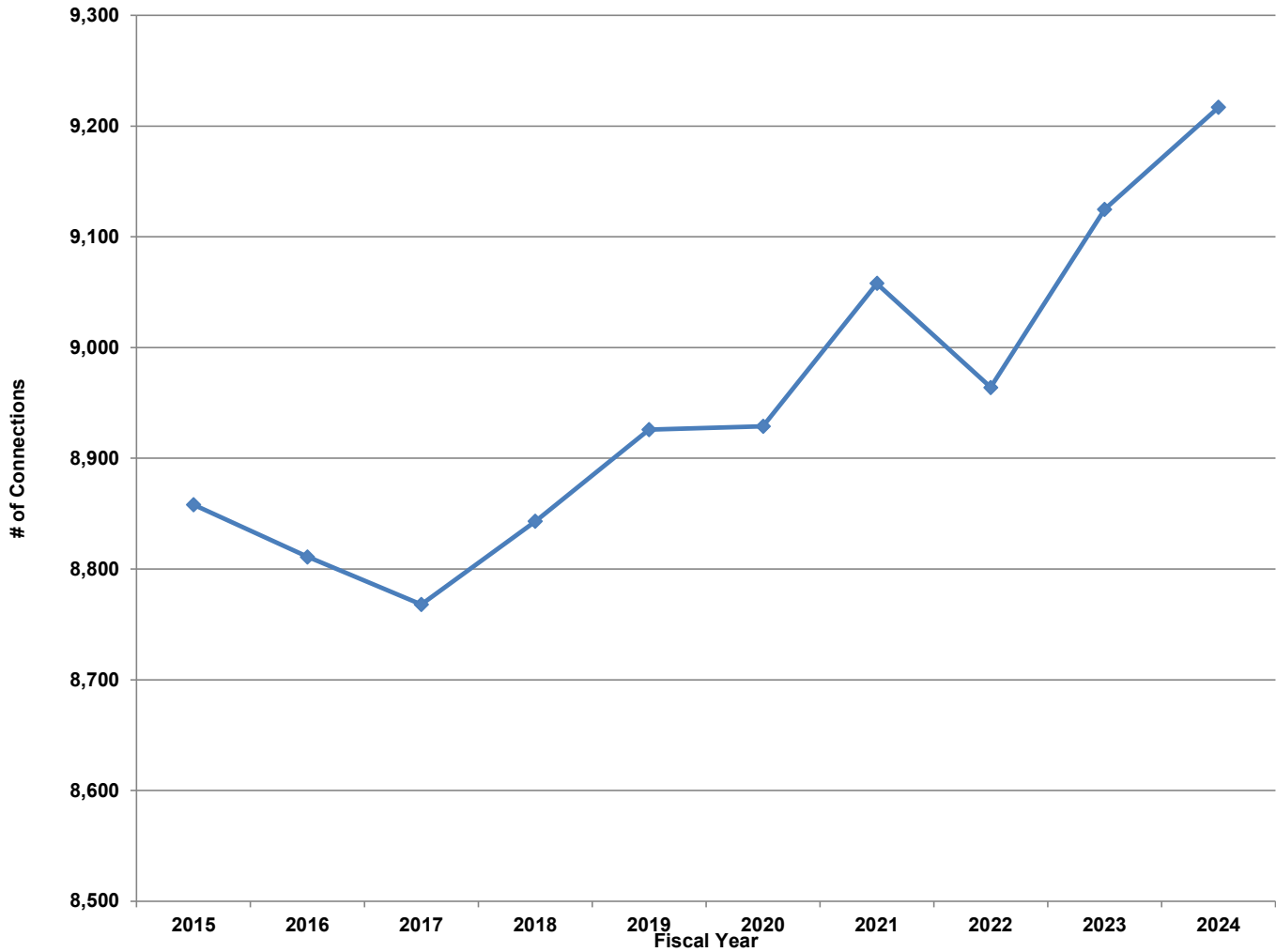


Figure 13 – Historical Billed Wastewater Connections

Historical Billed Water Connections Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Single Family Residential</u>	<u>Multi-Family Residential</u>	<u>Commercial/ Industrial/Public</u>	<u>Irrigation</u>	<u>Agricultural</u>	<u>Other</u>	<u>Total</u>
2015	7,343	3	219	498	122	115	8,300
2016	7,304	3	204	504	123	115	8,253
2017	7,276	3	224	518	115	118	8,254
2018	7,326	3	228	529	133	117	8,336
2019	7,398	3	221	532	132	139	8,425
2020	7,431	3	225	533	133	144	8,469
2021	7,528	3	222	531	134	142	8,560
2022	7,624	3	229	529	131	149	8,665
2023	7,675	3	229	537	126	141	8,711
2024	7,678	3	227	540	131	210	8,789

Note: Multi-Family Residential includes the following: Leisure Village 2156, Ranch Adolfo 255, CamSprings 259

Table 11 – Historical Billed Water Connections

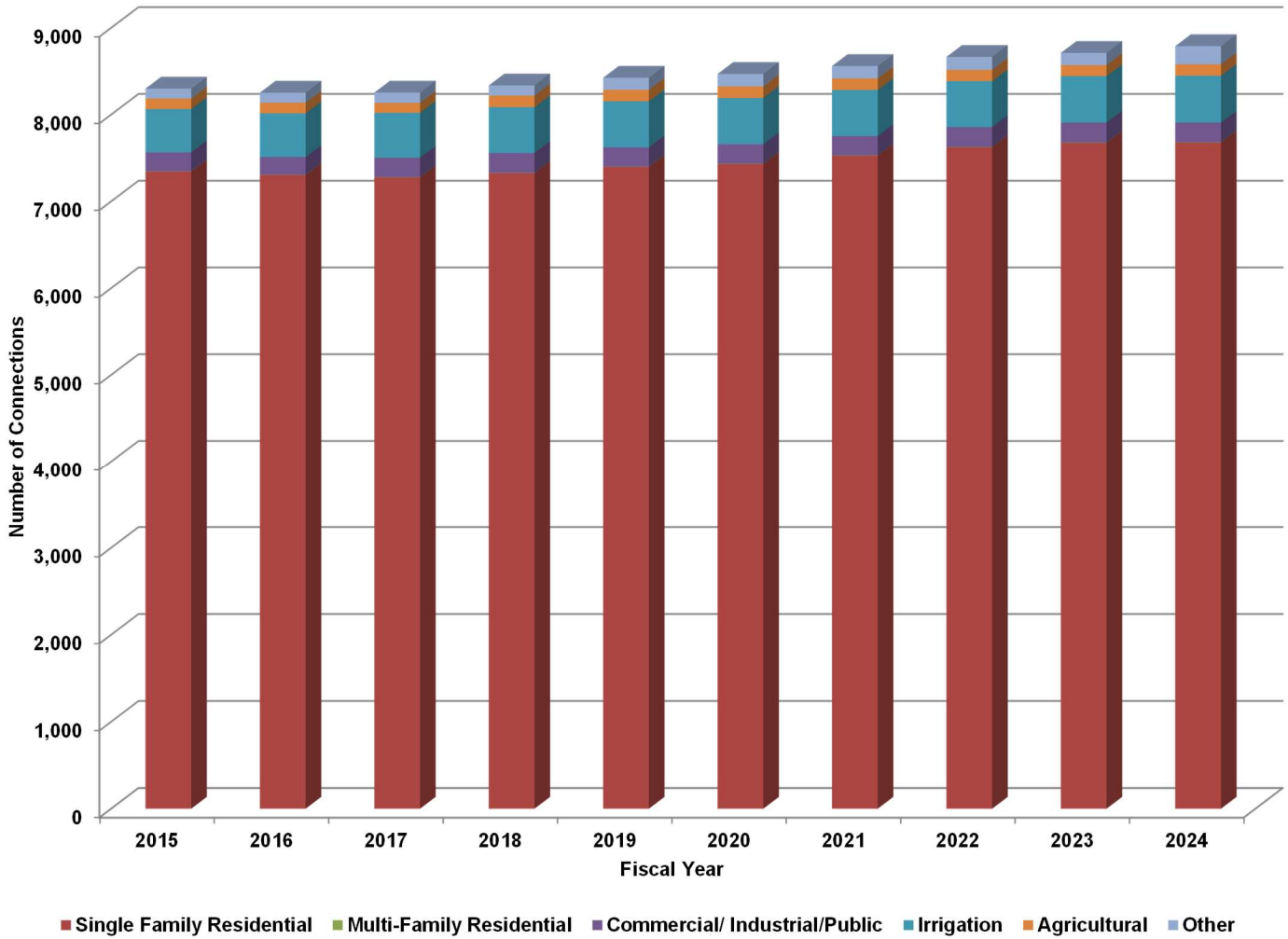


Figure 14 – Historical Billed Water Connections

**Ten Largest Water Customers - Current Year and Nine Years Ago
Fiscal Year 2024**

<u>Customer</u>	<u>Customer Type</u>	<u>Acre- Feet</u>	<u>Annual Revenues</u>	<u>% of Water Sales</u>
1 Leisure Village	Residential	750	\$ 1,111,501	5.96%
2 Reiter Brother Inc	Agricultural	712	860,853	4.61%
3 Mahan Ranch Golf Club LLC,	Commercial	255	503,221	2.70%
4 CSUCI	Public	297	455,017	2.44%
5 Duda Farm Fresh Foods, INC	Agricultural	384	289,552	1.55%
6 A Hartman Ranch, Inc.	Agricultural	263	280,361	1.50%
7 Camlam Farms Inc.	Agricultural	532	194,175	1.04%
8 Pleasant Valley Park & Rec	Irrigation	75	156,178	0.84%
9 A.B.P.	Agricultural	79	119,587	0.64%
10 Camarillo High School	Public	55	115,114	0.62%
Total Ten Largest Customers		3,401	4,085,560	21.90%
All Other Customers		6,090	14,568,561	78.10%
Total Water Revenue for District		9,491	\$ 18,654,121	100%

Fiscal Year 2015

<u>Customer</u>	<u>Customer Type</u>	<u>Acre- Feet</u>	<u>Annual Revenues</u>	<u>% of Water Sales</u>
1 Leisure Village	Residential	930	\$ 729,912	4.81%
2 Boskovich	Agricultural	1263	588,550	3.88%
3 Tierra Rejada Golf Course	Commercial	313	400,645	2.64%
4 Calif. State University CI	Commercial	473	398,839	2.63%
5 Reiter Brother Inc	Agricultural	774	328,694	2.17%
6 A Hartman Ranch, Inc.	Agricultural	485	231,405	1.53%
7 Lemon Acres Plus LLC	Agricultural	202	209,963	1.38%
8 Pleasant Valley Rec & Park District	Government	89	120,953	0.80%
9 Marz Farms	Agricultural	249	117,225	0.77%
10 City of Camarillo	Government	67	115,195	0.76%
Total Ten Largest Customers		4,845	3,241,382	21.38%
All Other Customers		10,000	11,919,362	78.62%
Total Water Revenue for District		14,845	\$ \$15,160,744	100%

Table 12 – Ten Largest Water Customers

Ten Largest Wastewater Customers - Current Year and Nine Years Ago

Fiscal Year 2024

<u>Customer</u>	<u>EDUs</u>	<u>Annual Revenue</u>	<u>% of Wastewater Revenue</u>
1 Leisure Village	2,162	\$ 1,116,631	23.44%
2 CSUCI	642	408,114	8.57%
3 Rancho Adolfo Mobile Home Estates	255	131,733	2.76%
4 Corte Madera/Avalonbay Comm. Inc	161	83,173	1.75%
5 Essex Camino Inc.	161	83,173	1.75%
6 Adolfo Camarillo High School	59	30,479	0.64%
7 Camarillo Senior Living (ACSR, LLC)	56	28,930	0.61%
8 Marriott Brighton Gardens	42	21,697	0.46%
9 Pleasant Valley School	38	19,631	0.41%
10 Seminary	34	17,564	0.37%
Total Ten Largest Wastewater Customers	3,610	\$ 1,941,125	40.74%
All Other Customers	5608	2,823,350	59.26%
Total Wastewater Revenue for District	9217	\$ 4,764,475	100.00%

Fiscal Year 2015

<u>Customer</u>	<u>EDUs</u>	<u>Annual Revenue</u>	<u>% of Wastewater Revenue</u>
1 Leisure Village	2,149	\$ 777,912	24.39%
2 CSUCI	844	304,853	9.56%
3 Rancho Adolfo Mobile Home Estates	255	92,106	2.89%
4 Corte Madera/Avalonbay Comm. Inc	161	58,314	1.83%
5 Essex Camino Inc.	161	57,822	1.81%
6 Adolfo Camarillo High School	59	21,311	0.67%
7 Emeritus at Camarillo	56	20,227	0.63%
8 Kilroy Realty	47	16,976	0.53%
9 Marriott Brighton Gardens	42	15,170	0.48%
10 Pleasant Valley School	38	13,726	0.43%
Total Ten Largest Wastewater Customers	3,812	\$ 1,378,417	43.22%
All Other Customers	5,046	1,810,895	56.78%
Total Wastewater Revenue for District	8,858	\$ 3,189,312	100.00%

Table 13 – Ten Largest Wastewater Customers

CAMROSA WATER DISTRICT



BUILDING WATER
SELF-RELIANCE

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Water Deliveries By Class - Acre-Feet
Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Potable Water										
Residential	5,449	4,610	5,139	5,486	4,854	5,052	5,658	5,074	3,751	3,975
Commercial/Industrial	584	539	545	562	500	502	562	578	351	445
Institutional and Governmental	352	336	332	368	286	257	259	303	336	280
Landscape	745	567	665	783	650	675	858	750	389	540
Agriculture	396	401	360	374	333	371	486	504	360	398
Other (Misc)	<u>38</u>	<u>15</u>	<u>21</u>	<u>30</u>	<u>34</u>	<u>43</u>	<u>24</u>	<u>9</u>	<u>2</u>	<u>17</u>
Total Potable Water	7,564	6,468	7,062	7,603	6,657	6,900	7,847	7,218	5,189	5,655
Non-Potable Water										
Landscape	1,327	1,233	1,328	1,418	1,207	1,255	1,475	1,408	1,025	981
Agriculture	4,630	3,962	5,093	5,772	4,463	4,469	4,231	3,563	2,919	2,515
Recycled Water	<u>1,323</u>	<u>1,204</u>	<u>1,104</u>	<u>958</u>	<u>850</u>	<u>564</u>	<u>481</u>	<u>822</u>	<u>507</u>	<u>340</u>
Total Non-Potable Water	7,280	6,399	7,525	8,148	6,520	6,288	6,187	5,793	4,451	3,836
Total Acre-Foot Deliveries	14,844	12,867	14,587	15,751	13,177	13,188	14,034	13,011	9,640	9,491

Table 14 – Water Deliveries by Class

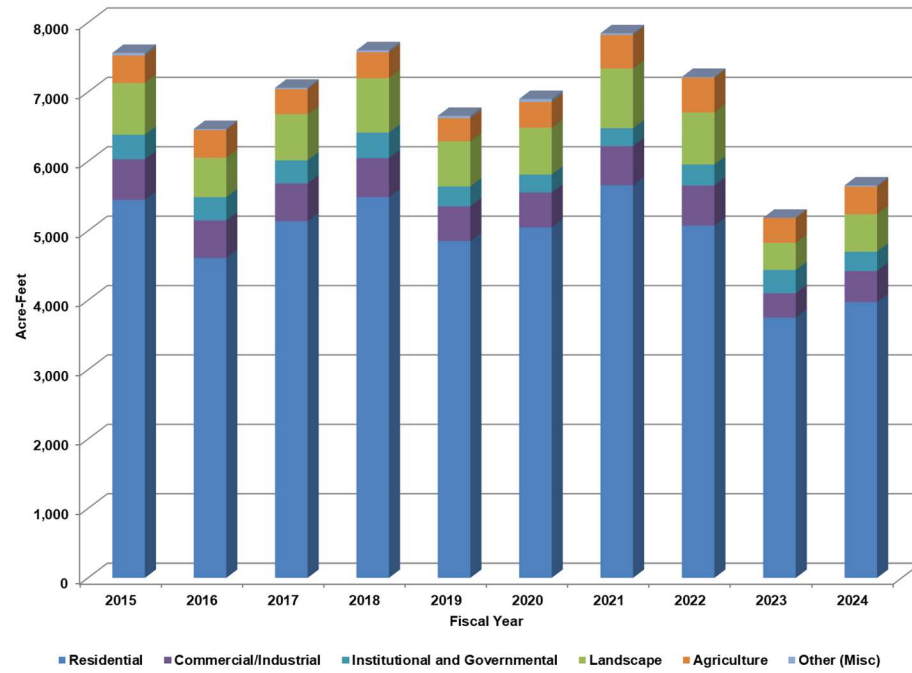


Figure 15 – Historical Potable Water Deliveries

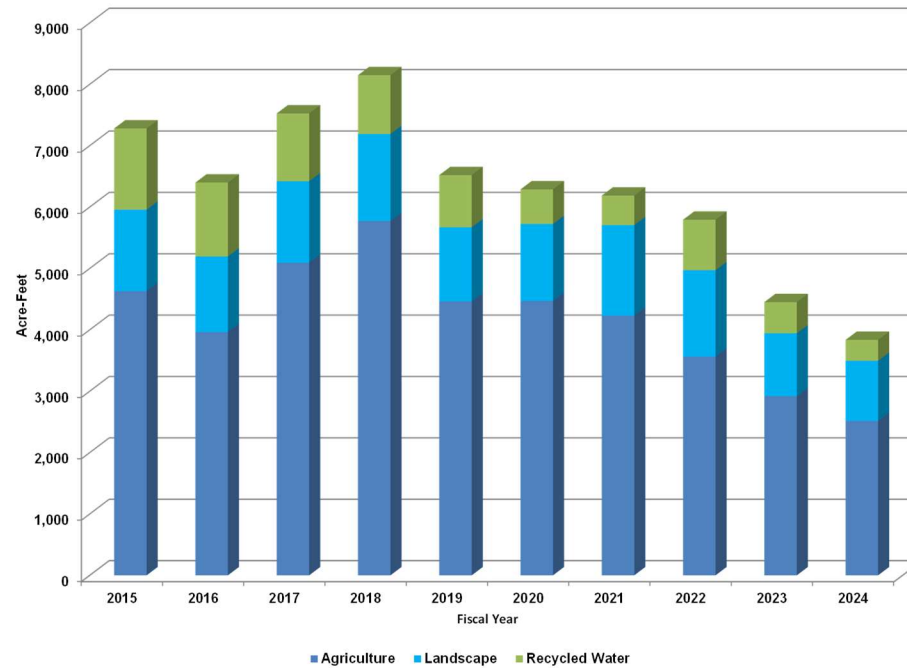


Figure 16 – Historical Non-Potable Water Deliveries

<u>Fiscal Year</u>	<u>Secured Assessed Valuation</u>	<u>Unsecured Assessed Valuation</u>	<u>Total</u>	<u>% Change</u>
2015	4,907,112,472	128,877,820	5,035,990,292	4.54%
2016	5,145,103,092	115,142,342	5,260,245,434	4.45%
2017	5,330,477,983	121,837,738	5,452,315,721	3.65%
2018	5,583,931,181	165,603,337	5,749,534,518	5.45%
2019	5,821,051,039	168,334,118	5,989,385,157	4.17%
2020	6,061,204,136	190,366,546	6,251,570,682	4.38%
2021	6,322,329,671	195,452,356	6,517,782,027	4.26%
2022	6,525,470,690	192,048,584	6,717,519,274	3.06%
2023	6,978,681,814	193,733,530	7,172,415,344	6.77%
2024	7,382,045,555	270,238,121	7,652,283,676	6.69%

Secured Tax Charges and Delinquencies

<u>Fiscal Year</u>	<u>Secured Assessed Charge</u>	<u>Amount Delinquent June 30</u>	<u>% Delinquent June 30</u>
2015	512,858	\$4,255	0.83%
2016	540,450	\$7,397	1.37%
2017	567,163	\$4,543	0.80%
2018	591,316	\$4,466	0.76%
2019	614,392	\$11,173	1.82%
2020	640,500	\$20,848	3.25%
2021	667,814	\$5,022	0.75%
2022	689,723	\$5,705	0.83%
2023	735,946	\$7,153	0.97%
2024	780,847	\$9,424	1.21%

Table 15 – Historical Assessed Valuations

Debt Capacity

Camrosa Water District
Total Outstanding Debt
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>2011A Bond Premium</u>	<u>2012 Refunding Premium</u>	<u>2012 Refunding Bond Premium</u>	<u>2016A</u>	<u>2016 Refunding Bond Premium</u>	<u>Lease Liability</u>	<u>SBITTA Liability</u>	<u>Total Outstanding Debt</u>	<u>Per Capita</u>	
2015	8,535,000	242,456	4,935,000	418,091	-	-	-	14,130,547	\$ 210.42	
2016	8,150,000	226,854	4,030,000	326,071	-	-	-	12,732,925	\$ 182.10	
2017	-	-	3,085,000	234,051	13,520,000	1,546,815	-	18,385,866	\$ 264.08	
2018	-	-	2,100,000	142,031	12,980,000	1,492,627	-	16,714,658	\$ 243.15	
2019	-	-	1,070,000	50,011	12,420,000	1,438,439	-	14,978,450	\$ 214.35	
2020	-	-	-	-	11,840,000	1,384,252	-	13,224,252	\$ 188.22	
2021	-	-	-	-	11,235,000	1,330,064	-	12,565,064	\$ 174.76	
2022	-	-	-	-	10,595,000	1,275,876	-	11,870,876	\$ 165.22	
2023	-	-	-	-	9,935,000	1,221,688	321,765	36,634	11,515,087	\$ 162.40
2024	-	-	-	-	9,240,000	1,167,500	305,350	15,498	10,728,348	\$ 152.59

Table 16 – Total Outstanding Debt

Outstanding Debt

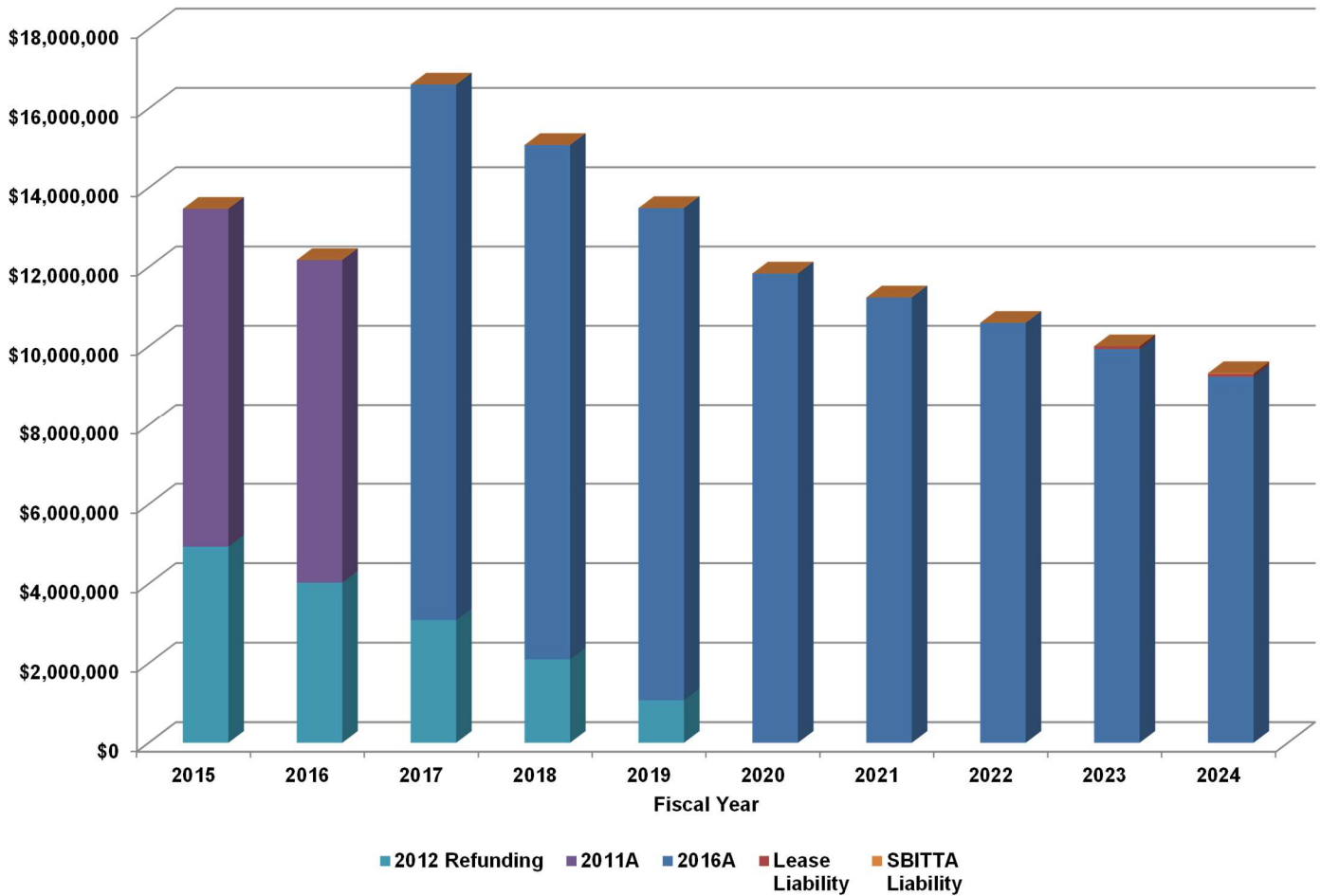


Figure 17 – Outstanding Debt

Camrosa Water District
Water Debt Coverage

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Operating & Maint. Costs</u>	<u>Net Revenues</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage Ratio</u>
2015	15,858,152	13,150,593	2,707,559	810,000	404,975	1,214,975	2.23
2016	16,651,844	12,294,192	4,357,652	847,500	380,325	1,227,825	3.55
2017	17,864,464	11,983,683	5,880,781	980,000	412,969	1,392,969	4.22
2018	20,041,849	14,368,286	5,673,563	1,040,000	493,881	1,533,881	3.70
2019	22,369,158	14,004,394	8,364,764	1,082,500	454,381	1,536,881	5.44
2020	20,110,052	16,339,981	3,770,071	1,105,000	407,831	1,512,831	2.49
2021	23,953,171	17,677,179	6,275,992	470,000	373,081	843,081	7.44
2022	26,711,430	17,566,320	9,145,110	500,000	353,681	853,681	10.71
2023	19,333,163	14,895,049	4,438,114	515,000	330,806	845,806	5.25
2024	25,595,943	17,269,031	8,326,912	545,000	307,031	852,031	9.77

Table 17 – Historical Water Debt Coverage

Camrosa Water District
Wastewater Debt Coverage

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Operating & Maint. Costs</u>	<u>Net Revenues</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage Ratio</u>
2015	3,296,787	1,858,986	1,437,801	455,000	185,925	640,925	2.24
2016	3,905,306	1,760,668	2,144,638	470,000	172,175	642,175	3.34
2017	3,385,467	2,292,431	1,093,036	505,000	114,399	619,399	1.76
2018	3,581,230	2,501,042	1,080,188	517,500	115,850	633,350	1.71
2019	5,009,039	2,424,108	2,584,931	537,500	95,750	633,250	4.08
2020	3,759,479	2,750,890	1,008,589	545,000	72,150	617,150	1.63
2021	3,893,229	2,508,098	1,385,131	135,000	56,450	191,450	7.23
2022	4,142,825	2,636,029	1,506,796	140,000	50,950	190,950	7.89
2023	4,882,750	3,129,331	1,753,419	145,000	44,525	189,525	9.25
2024	6,989,854	3,382,643	3,607,211	150,000	37,900	187,900	19.20

Table 18 – Historical Wastewater Debt Coverage

CAMROSA WATER DISTRICT



BUILDING WATER
SELF-RELIANCE

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Operational Information

**Historical Water Demand/Sources
Last Ten Fiscal Years
(Acre-Feet)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total Demand - Acre-Feet	14,845	12,867	14,587	15,751	13,177	13,188	14,035	13,011	9,640	9,491
Groundwater/Wells										
Tierra Rejada Basin	367	36	164	350	278	290	218	141	200	187
Santa Rosa Basin	1,997	1,462	2,123	2,995	1,416	655	251	196	386	1,586
Pleasant Valley Basin	761	972	777	902	827	819	1,485	1,624	1,770	595
Perched Aquifer	263	883	664	1	363	628	809	1,002	309	655
Groundwater/Wells	3,388	3,353	3,728	4,248	2,884	2,392	2,763	2,963	2,665	3,022
Imported Water										
Calleguas	4,978	4,125	3,612	3,979	4,194	5,188	6,012	4,779	3,031	3,056
Imported Water	4,978	4,125	3,612	3,979	4,194	5,188	6,012	4,779	3,031	3,056
Non-Potable/Recycled Water										
Conejo Creek	5,109	4,886	4,718	5,849	4,373	3,841	4,235	3,514	3,261	3,002
Santa Rosa Basin	722	586	542	513	728	1,060	955	934	548	528
Imported Water	416	730	506	833	375	428	402	384	229	254
Camrosa WRF (Recycled)	1,323	1,204	1,104	958	850	617	481	822	507	340
CamSan WWTP (Recycled)	-	-	-	-	-	781	1,454	1,258	1,203	1,437
Non-Potable/Recycled Water	7,570	7,406	6,870	8,154	6,325	6,727	7,527	6,912	5,748	5,562
Total Sources of Production	15,936	14,884	14,210	16,381	13,404	14,307	16,302	14,654	11,444	11,641

Table 19 – Historical Water Demand/Sources

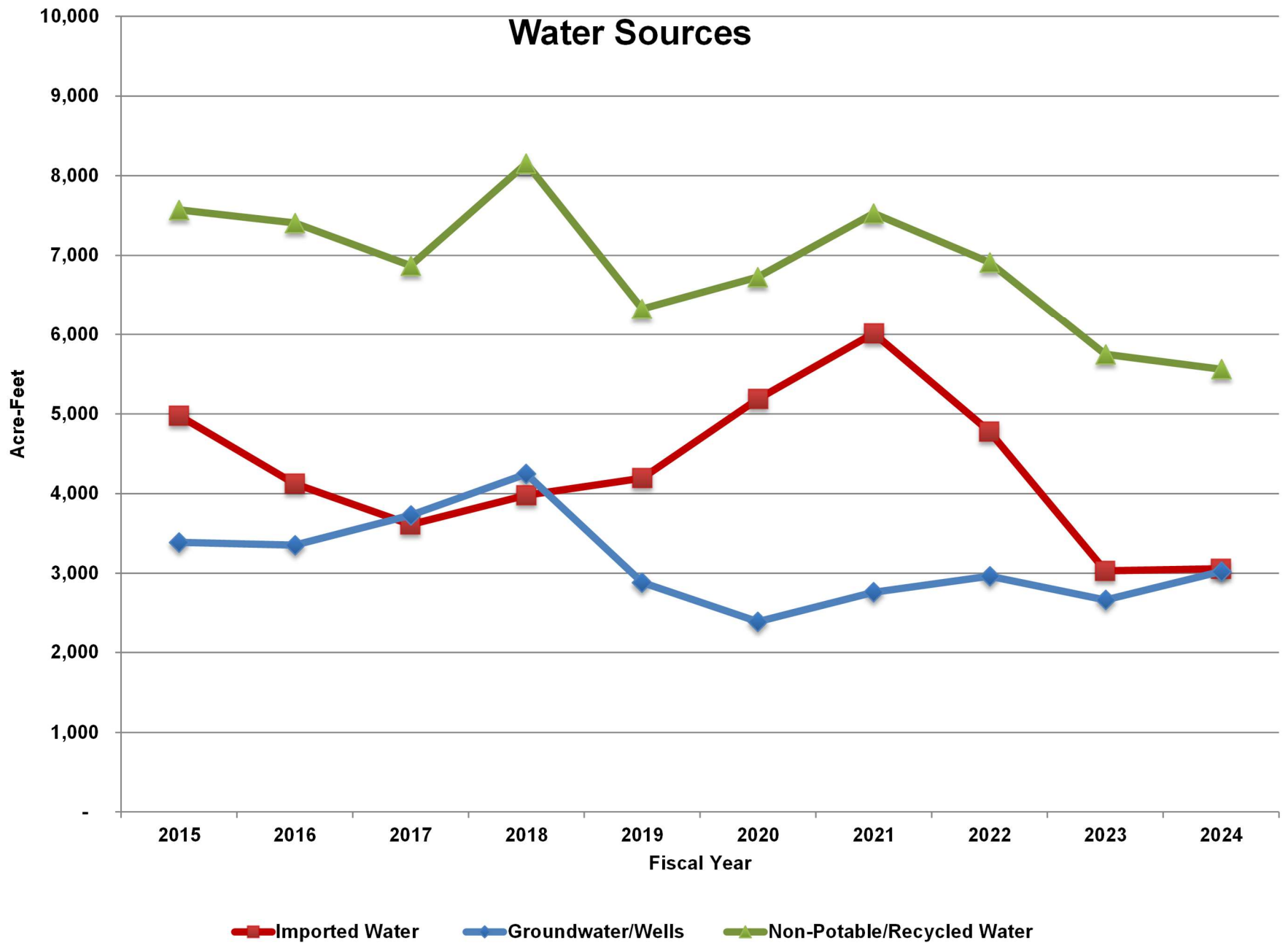


Figure 18 – Historical Water Demand by Source

Water System

Established 1962

Water System

Service Area 31 (Square miles)

	FY 23-24	FY 23-24	FY 22-23	FY 22-23
	Potable	Non-Potable	Potable	Non-Potable
Water Facilities:				
Miles of pipeline	181	38	181	38
Number of groundwater wells	9	3	9	3
Number of pumping stations	8	8	8	8
Number of meter stations	12	0	12	0
Number of reservoirs	10	4	10	4
Number of treatment plants	1	0	1	0
Number of fire hydrants	1214	43	1214	34
Average Daily Water Production, Acft	16.67	35.42	15.59	33.74
Average Daily Water Production, Acft Delivered to CWD		14.08		14.66
Average Daily Water Production, Acft Delivered to PVCWD		18.86		14.16
Maximum Daily Water Production, Acft	27.56	72.47	28.90	69.67
Maximum Daily Water Production, Acft Delivered to CWD		30.53		34.15
Maximum Daily Water Production, Acft Delivered to PVCWD		37.11		35.55
Minimum Daily Water Production, Acft	5.63	3.40	5.80	3.87
Minimum Daily Water Production, Acft Delivered to CWD		3.89		3.87
Minimum Daily Water Production, Acft Delivered to PVCWD		0.00		0.00
Wastewater Facilities:				
Tertiary-treated Title 22 water				
Sewer Lift Stations	6		6	
Primary treatment, MGD	2.25		2.25	
Average Daily Wastewater Flow, MGD	1.22		1.18	
Maximum Daily Wastewater Flow, MGD	1.69		1.59	
Minimum Daily Wastewater Flow, MGD	1.08		1.06	

Table 20 – District Facilities Information

Camrosa Water District
Historical Capital Assets

Fiscal Year	Water Plant	Sanitation Plant	Buildings & Equipment	Accumulated Depreciation	Net Capital Assets (less Construction in Progress and Land and Easements)	Construction
2015	53,155,862	28,411,372	2,579,360	(43,152,352)	40,994,242	11,306,033
2016	63,438,656	29,108,335	2,830,255	(45,455,622)	49,921,624	2,544,641
2017	64,799,973	29,782,538	3,053,596	(47,909,462)	49,726,646	3,359,879
2018	66,919,253	30,767,634	3,253,617	(50,528,555)	50,411,949	1,894,279
2019	68,052,438	30,767,634	3,524,259	(53,349,416)	48,994,915	3,488,177
2020	71,344,790	31,049,483	4,266,850	(56,183,342)	50,477,782	4,184,008
2021	72,732,084	31,111,310	4,084,534	(58,911,494)	49,016,434	6,367,110
2022	74,726,593	31,628,981	4,350,215	(61,916,226)	48,789,563	11,709,571
2023	75,319,863	33,008,901	5,065,690	(65,094,150)	48,300,304	19,129,470
2024	95,363,289	33,012,269	5,275,727	(68,557,828)	65,093,457	5,417,740

Table 21 – Historical Capital Assets

Historical Capital Assets

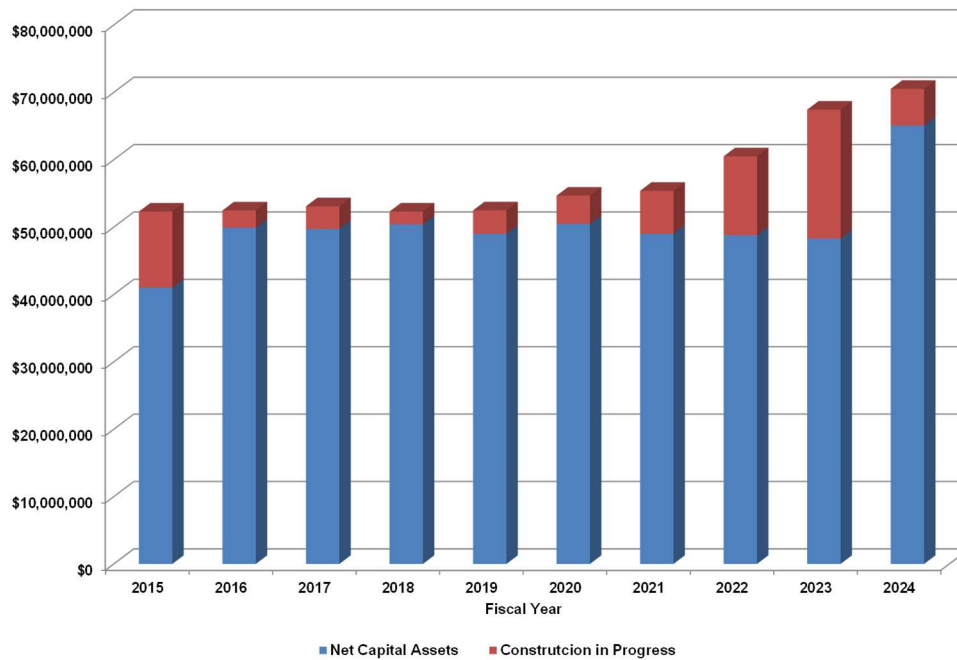


Figure 19 – Historical Capital Assets

CAMROSA WATER DISTRICT



BUILDING WATER
SELF-RELIANCE

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Demographic and Economic Information

Camrosa Water District
Demographic and Economic Statistics
Last Ten Calendar Years
City of Camarillo (1)

Year	Unemployment Rate	Population	Personal Income (in thousands)	Per Capita Personal Income
2015	4.4%	67,154	2,586,638	38,518
2016	5.8%	69,924	2,963,379	42,380
2017	4.5%	69,623	2,933,008	42,127
2018	3.6%	68,741	3,271,440	47,591
2019	4.3%	69,880	3,231,171	46,625
2020	4.1%	70,261	3,461,602	50,186
2021	5.8%	71,898	3,407,642	49,833
2022	2.6%	71,849	3,612,257	52,439
2023	2.3%	70,905	3,754,073	52,945
2024	3.8%	70,307	3,781,420	53,784

Table 22 – Demographic and Economic Statistics
Population 10 Years

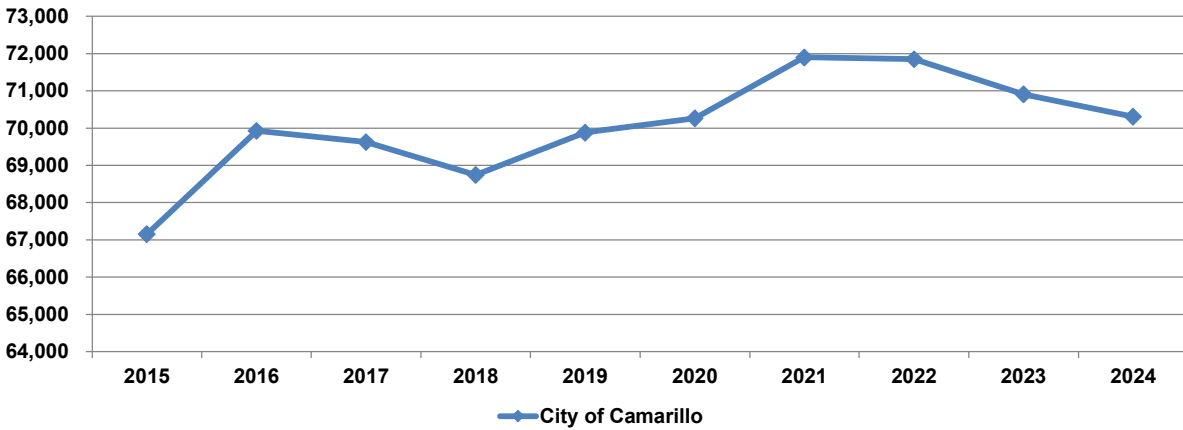


Figure 20 – City of Camarillo Population

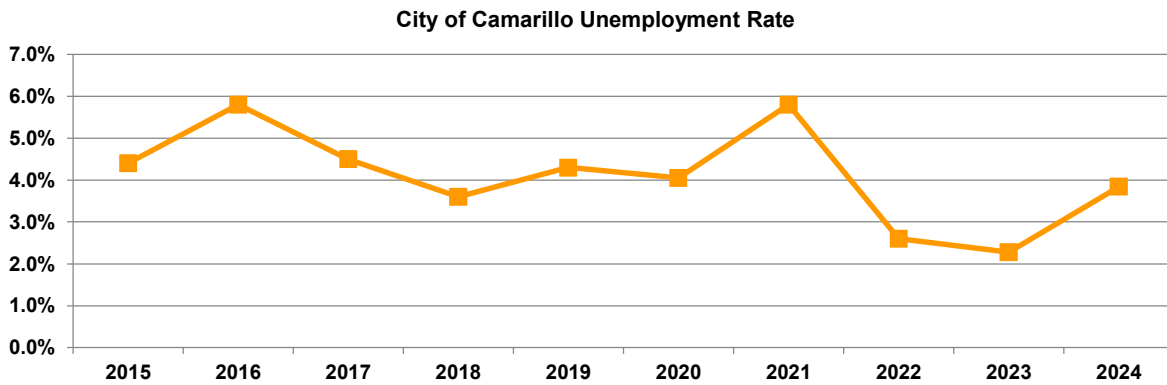


Figure 21 – City of Camarillo Unemployment Rate

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

Board of Directors
Camrosa Water District
Camarillo, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of net position of the Camrosa Water District (the District), as of and for the year ended June 30, 2024, the statement of revenues, expenses and change in net position, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 1, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

CliftonLarsonAllen LLP

Irvine, California
October 1, 2024

Camrosa Water District
Other Information
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual Budget</u> <u>Basis</u>	<u>Variance with</u> <u>Budget Positive</u> <u>(Negative)</u>
Operating Revenue			
Potable Water Sales	\$ 12,939,700	\$ 10,602,546	\$ (2,337,154)
Recycle/Non-Potable Water Sales	5,146,300	3,304,164	(1,842,136)
Water Sales to PV	1,833,063	1,998,484	165,421
Meter Revenue	2,792,500	2,717,519	(74,981)
Sewer Revenue	4,825,300	4,764,475	(60,825)
Special Services	75,000	77,630	2,630
Pump Zone/Miscellaneous	52,000	37,285	(14,715)
Total Operating Revenue	27,663,863	23,502,103	(4,161,760)
Non-Operating Revenue			
Property Taxes	791,000	805,988	14,988
Interest Income	1,404,272	2,089,721	685,449
Total Non-Operating Revenues	2,195,272	2,895,709	700,437
Operating Expenses			
Water Purchases - CMWD	6,824,973	5,461,450	1,363,523
CMWD Fixed Charges	941,928	937,050	4,878
CCP	862,205	1,113,387	(251,182)
CamSam	149,787	157,354	(7,567)
SMP CMWD	266,896	148,758	118,138
Utilities	1,982,678	2,122,793	(140,115)
Salaries & Benefits	5,146,460	4,567,524	578,936
Contract/Prof. Svcs	5,673,140	3,214,652	2,458,488
Supplies & Services	3,612,340	2,928,706	683,634
Total Operating Expenses	25,460,407	20,651,674	4,808,733
Non-Operating Expenses			
Debt Service 2011A/2016	1,039,931	1,039,931	-
Capital Replacement Contribution	3,183,627	4,426,361	(1,242,734)
Total Non-Operating Expenses	4,223,558	5,466,292	(1,242,734)
Net Operating Results	175,170	279,846	104,676
Capital & Mitigation Fees	-	6,187,985	6,187,985
Net Operating Results	\$ 175,170	\$ 6,467,831	\$ 6,292,661
Adjustments to Accounting Principles Generally Accepted in The United States of America			
Depreciation & Amortization Expense		(3,601,806)	
Gain on Sale of Asset		384	
Unrealized Gain on Investments		71,107	
Blended component unit activity-Arroyo Santa Rosa GSA		(101,787)	
Capital Replacement Contribution		4,426,361	
Principal Payments on Debt		695,000	
GASB68 Effect on Pension Expense		(1,209,639)	
GASB96 Effect on Financial Statements		12,280	
GASB87 Effect on Financial Statements		106,279	
Amortization of Bonds Premium/Defeasance		(9,256)	
Change in Net Position		6,856,754	
Net Position at Beginning of Year		101,835,426	
Net Position at End of Year		\$ 108,692,180	

Camrosa Water District
Other Information
Budgetary Comparison Schedule
For the Fiscal Years Ended June 30, 2023

	<u>Budget</u>	<u>Actual Budget</u> <u>Basis</u>	<u>Variance with</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
Operating Revenue			
Potable Water Sales	\$ 11,004,700	\$ 9,209,757	\$ (1,794,943)
Recycle/Non-Potable Water Sales	5,066,300	3,573,563	(1,492,737)
Water Sales to PV	1,261,500	1,608,935	347,435
Meter Revenue	2,591,900	2,608,043	16,143
Sewer Revenue	4,441,500	4,426,781	(14,719)
Special Services	72,000	65,432	(6,568)
Pump Zone/Miscellaneous	52,000	86,277	34,277
Total Operating Revenue	24,489,900	21,578,788	(2,911,112)
Non-Operating Revenue			
Property Taxes	734,527	772,770	38,243
Interest Income	68,000	1,276,286	1,208,286
Total Non-Operating Revenues	802,527	2,049,056	1,246,529
Operating Expenses			
Water Purchases - CMWD	5,610,474	5,070,510	539,964
CMWD Fixed Charges	974,290	906,822	67,468
CCP	640,906	816,017	(175,111)
CamSam	92,963	132,123	(39,160)
SMP CMWD	257,177	75,237	181,940
Utilities	1,805,664	1,815,831	(10,167)
Salaries & Benefits	4,543,009	3,949,041	593,968
Contract/Prof. Svcs	4,500,440	2,678,650	1,821,790
Supplies & Services	3,205,440	2,580,149	625,291
Total Operating Expenses	21,630,363	18,024,380	3,605,983
Non-Operating Expenses			
Debt Service 2011A/2016	1,035,331	1,035,331	-
Rate Stabilization Contribution	70,000	70,000	-
Capital Replacement Contribution	2,537,000	4,266,300	(1,729,300)
Total Non-Operating Expenses	3,642,331	5,371,631	(1,729,300)
Net Operating Results	19,733	231,833	212,100
Capital & Mitigation Fees	-	588,068	588,068
Grants	-	-	-
Net Operating Results	\$ 19,733	\$ 819,901	\$ 800,168
Adjustments to Accounting Principles Generally Accepted in The United States of America			
Depreciation & Amortization Expense		(3,214,602)	
Gain on Sale of Asset		1,725	
Unrealized Gain on Investments		363,342	
Blended component unit activity-Arroyo Santa Rosa GSA		(107,204)	
Rate Stabilization Contribution		70,000	
Capital Replacement Contribution		4,266,300	
Principal Payments on Debt		660,000	
GASB68 Effect on Pension Expense		(3,989,349)	
GASB96 Effect on Financial Statements		(810)	
GASB87 Effect on Financial Statements		(2,135)	
Amortization of Bonds Premium/Defeasance		(9,819)	
Change in Net Position		(1,142,651)	
Net Position at Beginning of Year		102,978,077	
Net Position at End of Year		\$ 101,835,426	

Budgetary Policy The District prepares annual operating budgets for planning, control, and evaluation purposes. Project-length budgets, which generally encompass more than one fiscal year, are also prepared for major construction projects.

Adopted Operating and Capital Budget In June 2024, the Board of Directors adopted a \$25.1 million budget for FY2024-25. The District adheres to the budget policies and budgetary controls. The schedules on the previous pages presents the Adopted Operating Budget amounts and compares them to actual amounts as presented on a modified accrual basis, which are different from the amounts presented on an accrual basis in the Statements of Revenues, Expenses, and Changes in Net Position for the Fiscal Years ended June 30, 2024 and 2023.

Monthly and Quarterly Financial Reporting In accordance with best financial management practices, Finance provides monthly financial reports to District Staff and quarterly financial reports to the Board of Directors. Performance compared to the budget is monitored throughout the year. These monthly financial reports are prepared to provide timely information on the financial progress of the District.

Annual Financial Reporting The District elects to present the budgetary schedule, optional for Enterprise Funds, in accordance with best practices recommended by professional accounting organizations and in keeping the District's commitment to transparency in financial reporting and disclosure. The schedule is prepared on a budgetary basis and compares the adopted budget to actual expenses for the period as presented on the Budgetary Comparison Schedule in Other Supplementary Information.

Board Memorandum

October 10, 2024

To: Board of Directors

From: Michael Phelps – Water Quality and Environmental Compliance Manager

Subject: Granular Activated Carbon Changeout

Objective: Changeout of the Granular Activated Carbon in the three lead vessels of each treatment train.

Action Required: It is recommended that the Board of Directors authorize the General Manager to issue a purchase order to AqueoUS Vets, in the amount of \$191,441.00, to changeout the granular activated carbon (GAC) in our plant's three lead GAC vessels as the carbon is spent and must be replaced.

Discussion: In October of 2023, Camrosa Water District began operations at our newly constructed Granular Activated Carbon Treatment Plant. This plant was built to treat our Conejo Wellfield groundwater for 1,2,3 Trichloropropane and various species of Per- and polyfluoroalkyl substances (PFAS). PFAS chemicals are currently regulated by the federal government. The two most common PFAS, PFOA and PFOS, have both been found in our Conejo Wellfield at levels well in excess of the Federal MCL of 4 parts-per-trillion (ng/L).

Camrosa routinely monitors the GAC plant to detect where the active transfer zone lies within the carbon bed. This is the zone in the carbon where the PFAS is being adsorbed. Each treatment train consists of 2 vessels, one lead and one lag connected in series. When monitoring detects that PFAS (in particular PFOA) has passed completely through the lead tank, the lead tank must have its carbon changed out and be reconfigured to act as the lag tank. The existing lag tank becomes the lead tank and the pattern repeats.

This purchase must be sole sourced as the Department of Drinking Water has only permitted the use of AqueoUS Vets activated carbon in our plant. AqueoUS Vets is the original vendor who supplied our GAC vessels. The approved carbon used is the best of the four carbons tested during the pilot study.

This is an approved line item in the production budget.

Attachment:

- AqueoUS Vets quote S24-0025



Scope of Work – Carbon Changeout

Date Prepared:	September 13, 2024	Prepared For:	Camrosa Water District
Project Name:	Camrosa Carbon Changeout	Project Location:	Camarillo, CA
AV Proposal No.:	S24-0025	Prepared By:	Vy Scharnikow
AV Contact:	Kelsey Hakes-Beckwith	Contact Info:	khakes@aqvets.com (949) 531-0786

SCOPE BY AQUEOUS VETS

No.	Description	Qty	Unit Price	Total Price
1	Turnkey Carbon Changeout Service for 3 Vessels (1 vessel at a time)	3	\$59,500	\$178,500
Freight to Project Site				Included
Camarillo Sales Tax 7.25%				\$12,941.25
Total Price				\$191,441

- Mobilization of field technicians and service trucks to project site.
- Onsite service time for loading/offloading carbon. Services to be provided for 1 vessel at a time.
- Alotted (2) Techs for 6 hours per tech on site.
- Food grade washout for trailers.
- Granular activated carbon, loaded into trailers.
- Transportation and labor.
- Non-hazardous waste disposal.
- Truck will be washed down with cold water.
- Baterial testing will be conducted on each vessel.
- Carbon profile will be conducted on the spent media extracted from the vessels.
- Carbon to be: AV 1240 LDX Coal Carbon
- Carbon profile must be completed before the service event. Carbon profile determines non-hazardous vs. hazardous waste.
- Media volume per vessel to be 714 CF backwashed and drained.

SCOPE BY OTHERS

- All building and regulatory permits.
- Open access to site and equipment location.
- Open clearance around system(s) for completion of service.
- Water source at 60 psi to fill media trailer prior to slurry loading.
- All system operations and connections required prior to field technician arrival at the jobsite.
- Hydrostatic and disinfection testing of provided system.
- Start-up services and any required acceptance tests.
- Backwashing of filters after 12 to 24-hour presoak.
- Any other items not specifically identified by Aqueous Vets.

PROFESSIONAL and COMMERCIAL TERMS

VALIDITY: Pricing is valid for 30 days from the date of this Proposal.

PAYMENT TERMS: 100% on completion of services, net 30 days.

SHIPPING TERMS: FOB shipping point, with full freight allowed to jobsite.

TAXES & FEES: The purchase price does not include any sales or similar taxes unless otherwise noted. Aqueous Vets shall not be responsible for any additional fees, tariffs, duties, or increased enacted by governmental agencies.

This Proposal is subject to the Terms and Conditions at <http://aqueousvets.com/mfg-terms-conditions.html>, which form an integral part of this Proposal. Such Terms and Conditions will govern any transaction resulting from this Proposal. Any contract resulting from this Proposal is made subject to prior acceptance by Aqueous Vets. All orders are subject to prior credit approval.



Scope of Work – Carbon Changeout

Buyer's Signature indicates acceptance of this Proposal and Seller's Terms and Conditions referred to above.

Signature

Print Name

Date

Thank you for your business!

16761 Clear Creek Road, Redding, CA, 96001

Tel: (925) 331-0573

Fax: (925) 886-4352

E-mail: info@aqueousvets.com

Web: www.aqueousvets.com

Board Memorandum

October 10, 2024

To: Board of Directors
From: Norman Huff, General Manager
Subject: **Proposition 218 Ordinance**

Objective: Review the proposed ordinance adopting an administrative remedies procedure for challenges to fees, charges and assessments and set a Public Hearing date.

Action Required: Set a Public Hearing date for October 24, 2024.

Discussion: the District has a statutory authority to adopt fees and charges for its services, to impose assessments on real property, and to establish rules and regulations governing such fees, charges, and assessments (Government Code section 53759.1, and other applicable law).

California Proposition 218, passed in 1996, limits local governments' ability to impose or increase property-related fees, taxes, and assessments without voter approval. For water and wastewater special districts, this means that any proposed increases in rates or fees must be justified and follow a public process, including notifying property owners, holding a public hearing, and allowing for a majority protest. The measure requires that fees cannot exceed the cost of providing the service and must be proportionally allocated. This increases transparency and public involvement in the rate-setting processes.

Over time, challenges to government entities' water and wastewater rates and rate-setting methodologies have been challenged in the courts with significant consequences to the districts involved.

AB 2257, which the Governor just signed, provides many valuable tools to defend Prop. 218 challenges to water and sewer fees and assessments. Among them is a rule that plaintiffs cannot challenge fees or assessments unless they make a written objection stating their grounds before the close of the majority protest proceeding. But, this applies only if the local agency adopts a policy triggering it.

Michael Colantuono of Colantuono, Highsmith & Whatley, PC, has provided Camrosa with valuable legal counsel regarding rate setting and Prop. 218 issues in the past. For a nominal fee, he has provided an ordinance template that complies with AB 2257's requirements.

Attachment:

- Ordinance No: 44-24

Ordinance No: 44-24
AN ORDINANCE OF THE CAMROSA WATER DISTRICT
ADOPTING AN ADMINISTRATIVE REMEDIES PROCEDURE
FOR CHALLENGES TO FEES, CHARGES, AND ASSESSMENTS

BE IT ORDAINED by the Board of Directors of the Camrosa Water District as follows:

Section 1. AUTHORITY. This Ordinance is authorized by the District’s statutory authority to adopt fees and charges for its services, to impose assessments on real property, and to establish rules and regulations governing such fees, charges, and assessments, Government Code section 53759.1, and other applicable law.

Section 2. EXHAUSTION OF ADMINISTRATIVE REMEDIES FOR CHALLENGES TO FEES, CHARGES, AND ASSESSMENTS ON REAL PROPERTY

A. Scope. The duty to exhaust administrative remedies imposed by this ordinance extends to:

- a. any fee or charge subject to articles XIII C or XIII D of the California Constitution,
- b. any assessment on real property levied by the District, and
- c. the methodology used to develop and levy such a fee, charge, or assessment.

B. “Hearing” as used in this section means the hearing referenced in paragraph 4 of subsection D of this Ordinance.

C. Duty to Exhaust Issues. No person may bring a judicial action or proceeding alleging noncompliance with the California Constitution or other applicable law for any new, increased, or extended fee, charge, or assessment levied by the District, unless that person submitted to the Secretary of the Board a timely, written objection to that fee, charge, or assessment specifying the grounds for alleging noncompliance. The issues raised in any such action or proceeding shall be limited to those raised in such an objection unless a court finds the issue could not have been raised in such an objection by those exercising reasonable diligence.

D. Procedures. The District shall:

- (1) Make available to the public any proposed fee, charge, or assessment to which this section is to apply no less than 45 days before the deadline for a ratepayer or assessed property owner to submit an objection pursuant to paragraph 4 of this subsection D.
- (2) Post on its internet website a written basis for the fee, charge, or assessment, such as a cost of service analysis or an engineer’s report, and include a link to the internet website in the written notice of the Hearing, including, but not limited to, a notice pursuant to subdivision (c) of Section 4 or paragraph (1) of subdivision (a) of Section 6 of Article XIII D of the California Constitution.

- (3) Mail the written basis described in paragraph 2 of this subsection D to a ratepayer or property owner on request.
- (4) Provide at least 45 days for a ratepayer or assessed property owner to review the proposed fee or assessment and to timely submit to the Secretary of the Board a written objection to that fee, charge, or assessment that specifies the grounds for alleging noncompliance. Any objection shall be submitted before the end of the public comment portion of a Hearing on the rate, charge or assessment.
- (5) Include in a written notice of the Hearing, a statement in bold-faced type of 12 points or larger that:
 - (A) All written objections must be submitted to the Secretary of the Board by the end of public comment period at the Hearing and that a failure to timely object in writing bars any right to challenge that fee, charge, or assessment in court and that any such action will be limited to issues identified in such objections.
 - (B) All substantive and procedural requirements for submitting an objection to the proposed fee, charge, or assessment such as those specified for a property-related fee under California Constitution, article XIII D, section 6(a) or for an assessment on real property under California Constitution, article XIII D, section 4(e).

E. Board Consideration; District Responses. Before or during the Hearing, the Board of Directors shall consider and the District shall respond in writing to, any timely written objections. The Board may adjourn the Hearing to another date if necessary to respond to comments received after the agenda is posted for the meeting at which the Hearing occurs. The District's responses shall explain the substantive basis for retaining or altering the proposed fee, charge, or assessment in response to written objections, including any reasons to reject requested amendments.

F. Board Determinations. The Board of Directors, in exercising its legislative discretion, shall determine whether:

- (1) The written objections and the District's response warrant clarifications to the proposed fee, charge, or assessment.
- (2) To reduce the proposed fee, charge or assessment.
- (3) To further review the proposed fee, charge, or assessment before determining whether clarification or reduction is needed.
- (4) To proceed with the Hearing, to continue it, or to abandon the proposal.

SECTION 3. CEQA FINDINGS. The Board of Directors finds that adoption of this Ordinance is exempt from CEQA because: (i) it is not a project within the meaning of Public Resources Code, section 21065 because it has no potential to alter the physical environment; (ii) and pursuant to CEQA Guidelines section 15061(b)(3), the so-called "common sense" exemption, for this same reason.

SECTION 4. SEVERABILITY. If any section, subsection, sentence, clause, phrase or portion of this Ordinance or its application to any person or circumstance is held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance or its application to other persons and circumstances. The Board of Directors declares that it would have adopted this Ordinance and each section, subsection, sentence, clause, phrase or portion thereof despite the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

SECTION 5. EFFECTIVE DATE. This Ordinance shall be in full force and effect upon its adoption pursuant to Water Code section 31027.

SECTION 6. PUBLICATION. The Secretary of the Board of Directors shall give published notice of this Ordinance as required by Water Code section 30127.

By Motion of Director _____, Second by Director _____, this ordinance is ADOPTED, SIGNED, AND APPROVED this 24th day of October, 2024.

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

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

Read File

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

- A. Vendor Purchase History
- B. 2024 Board Calendar

Vendor Purchase From History Report

For Date Range: 07/01/2024 - 09/30/2024



Camrosa Water District, CA

Vendor Purchase From History Report

For Date Range: 07/01/2024 - 09/30/2024

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
ACL01 - ACLARA TECHNOLOGIES									
Paid To Same Vendor									
ACL01 - ACLARA TECHNOLOGIES	443249036	08/28/2024	SERIES 3451 MTUS	175500	0	12723.75	0	188223.75	188223.75
Total Paid To Same Vendor:				175500	0	12723.75	0	188223.75	188223.75
Total ACL01 - ACLARA TECHNOLOGIES:				175500	0	12723.75	0	188223.75	188223.75
ACW02 - ACWA JOINT POWERS INS									
Paid To Same Vendor									
ACW02 - ACWA JOINT POWERS	O-0001000057	07/15/2024	Cyber Insurance	5043.67	0	0	0	5043.67	5043.67
ACW02 - ACWA JOINT POWERS	2024-2024 (Inv57)	08/28/2024	8	72280.84	0	0	0	72280.84	72280.84
Total Paid To Same Vendor:				77324.51	0	0	0	77324.51	77324.51
Total ACW02 - ACWA JOINT POWERS INS:				77324.51	0	0	0	77324.51	77324.51
AGR00 - AG RX INC.									
Paid To Same Vendor									
AGR00 - AG RX INC.	103610	08/12/2024	Weed Abatement	2953.59	0	0	0	2953.59	2953.59
Total Paid To Same Vendor:				2953.59	0	0	0	2953.59	2953.59
Total AGR00 - AG RX INC.:				2953.59	0	0	0	2953.59	2953.59
AIR05 - AIRGAS USA, LLC.									
Paid To Same Vendor									
AIR05 - AIRGAS USA, LLC.	9151358623	07/01/2024	Materials & Supplies - CO2 Ta	50	0	0	0	50	50
AIR05 - AIRGAS USA, LLC.	9151726601	07/16/2024	Materials & Supplies - CO2 for	4562.58	0	0	0	4562.58	4562.58
AIR05 - AIRGAS USA, LLC.	5510012755	08/09/2024	Materials & Supplies - CO2 Ta	34.9	0	0	0	34.9	34.9
AIR05 - AIRGAS USA, LLC.	9152326310	08/09/2024	Materials & Supplies - CO2 for (	50	0	0	0	50	50
AIR05 - AIRGAS USA, LLC.	9152801658	08/20/2024	Materials & Supplies - CO2 for	3016.04	0	0	0	3016.04	3016.04
AIR05 - AIRGAS USA, LLC.	5510723005	09/13/2024	Materials & Supplies - CO2 Ta	34.9	0	0	0	34.9	34.9
AIR05 - AIRGAS USA, LLC.	9153293380	09/13/2024	Materials & Supplies - CO2 Co	50	0	0	0	50	50
AIR05 - AIRGAS USA, LLC.	9154181072	09/30/2024	CO2 for Conejo GAC	3095.24	0	0	0	3095.24	3095.24
Total Paid To Same Vendor:				10893.66	0	0	0	10893.66	10893.66
Total AIR05 - AIRGAS USA, LLC.:				10893.66	0	0	0	10893.66	10893.66
ALL11 - ALL PEST AND REPAIR, INC.									
Paid To Same Vendor									
ALL11 - ALL PEST AND REPAIR, II	0027810	07/31/2024	Pest Control-VRA1-1900	800	0	0	0	800	800
ALL11 - ALL PEST AND REPAIR, II	0027837	07/31/2024	Pest Control-VRA1-7385	650	0	0	0	650	650
ALL11 - ALL PEST AND REPAIR, II	0027880	09/30/2024	Pest Control-August VTA1-1900	800	0	0	0	800	800
ALL11 - ALL PEST AND REPAIR, II	0027904	09/30/2024	.Pest Control-August VTA1-73	650	0	0	0	650	650
ALL11 - ALL PEST AND REPAIR, II	0027952	09/30/2024	Pest Control-Sept VTA1-1900	800	0	0	0	800	800
ALL11 - ALL PEST AND REPAIR, II	0027982	09/30/2024	Pest Control-Sept VTA1-7385	650	0	0	0	650	650
Total Paid To Same Vendor:				4350	0	0	0	4350	4350
Total ALL11 - ALL PEST AND REPAIR, INC.:				4350	0	0	0	4350	4350
ALL14 - ALLCONNECTED INC									
Paid To Same Vendor									
ALL14 - ALLCONNECTED INC	108604	07/16/2024	CISv5 Monthly Hosting	2317.8	0	0	0	2317.8	2317.8
ALL14 - ALLCONNECTED INC	108602	07/29/2024	Managed IT Services with All C	13914.25	0	0	0	13914.25	13914.25
ALL14 - ALLCONNECTED INC	43946	07/31/2024	Smart Connect and Aux IT Sup	12440.25	0	0	0	12440.25	12440.25

ALL14 - ALLCONNECTED INC	43947	08/12/2024	coverage of Adobe Acrobat	3034.27	0	0	0	3034.27	3034.27
ALL14 - ALLCONNECTED INC	43947	08/12/2024	Smart Connect and Aux IT Sup	13497.48	0	0	0	13497.48	13497.48
ALL14 - ALLCONNECTED INC	108743	08/15/2024	Monthly ClSv5 Hosting	2317.8	0	0	0	2317.8	2317.8
ALL14 - ALLCONNECTED INC	108744	08/15/2024	Managed IT Services with All (	13914.25	0	0	0	13914.25	13914.25
ALL14 - ALLCONNECTED INC	43956	08/15/2024	Managed IT Services with All (	2221.76	0	0	0	2221.76	2221.76
ALL14 - ALLCONNECTED INC	43964	08/15/2024	Cisco VPN Replacement	1902.66	0	0	0	1902.66	1902.66
ALL14 - ALLCONNECTED INC	43986	08/28/2024	Managed IT Services with All (	3360	0	0	0	3360	3360
ALL14 - ALLCONNECTED INC	43985	09/03/2024	Managed IT Services with All (	9824.01	0	0	0	9824.01	9824.01
ALL14 - ALLCONNECTED INC	108866	09/12/2024	Managed IT Services with All (	13897.25	0	0	0	13897.25	13897.25
ALL14 - ALLCONNECTED INC	108869	09/17/2024	Monthly ClSv5 Hosting	2317.8	0	0	0	2317.8	2317.8
ALL14 - ALLCONNECTED INC	43999	09/18/2024	Managed IT Services with All (	5762.25	0	0	0	5762.25	5762.25
			Total Paid To Same Vendor:	100721.83	0	0	0	100721.83	100721.83
			Total ALL14 - ALLCONNECTED INC:	100721.83	0	0	0	100721.83	100721.83

ASC01 - ACWA/JPIA

Paid To Same Vendor									
ASC01 - ACWA/JPIA	CM0000521	07/01/2024	Medical-HMO	-1909.42	0	0	0	-1909.42	-1909.42
ASC01 - ACWA/JPIA	INV0014908	07/01/2024	Dental Insurance	312.16	0	0	0	312.16	312.16
ASC01 - ACWA/JPIA	INV0014909	07/01/2024	Medical-PPO	5606.87	0	0	0	5606.87	5606.87
ASC01 - ACWA/JPIA	INV0014910	07/01/2024	Vision	86.05	0	0	0	86.05	86.05
ASC01 - ACWA/JPIA	INV0014958	07/01/2024	Dental Insurance	2272.45	0	0	0	2272.45	2272.45
ASC01 - ACWA/JPIA	INV0014965	07/01/2024	Medical-HMO	20573.99	0	0	0	20573.99	20573.99
ASC01 - ACWA/JPIA	INV0014966	07/01/2024	Medical-PPO	620.28	0	0	0	620.28	620.28
ASC01 - ACWA/JPIA	INV0014967	07/01/2024	Medical-PPO	24733.96	0	0	0	24733.96	24733.96
ASC01 - ACWA/JPIA	INV0014977	07/01/2024	Vision	447.46	0	0	0	447.46	447.46
ASC01 - ACWA/JPIA	6-24PRME	07/02/2024	Dir. West Premium & KOH01 /	3460.14	0	0	0	3460.14	3460.14
ASC01 - ACWA/JPIA	INV0015060	08/01/2024	Dental Insurance	312.16	0	0	0	312.16	312.16
ASC01 - ACWA/JPIA	INV0015061	08/01/2024	Medical-PPO	5606.87	0	0	0	5606.87	5606.87
ASC01 - ACWA/JPIA	INV0015062	08/01/2024	Vision	86.05	0	0	0	86.05	86.05
ASC01 - ACWA/JPIA	INV0015075	08/01/2024	Dental Insurance	2202.84	0	0	0	2202.84	2202.84
ASC01 - ACWA/JPIA	INV0015082	08/01/2024	Medical-HMO	18664.57	0	0	0	18664.57	18664.57
ASC01 - ACWA/JPIA	INV0015083	08/01/2024	Medical-PPO	620.28	0	0	0	620.28	620.28
ASC01 - ACWA/JPIA	INV0015084	08/01/2024	Medical-PPO	24733.96	0	0	0	24733.96	24733.96
ASC01 - ACWA/JPIA	INV0015094	08/01/2024	Vision	430.25	0	0	0	430.25	430.25
ASC01 - ACWA/JPIA	7-24PR ME	08/02/2024	Gene West Premium_Khor Ad	3546.96	0	0	0	3546.96	3546.96
ASC01 - ACWA/JPIA	INV0015125	09/01/2024	Medical-HMO	2529.98	0	0	0	2529.98	2529.98
ASC01 - ACWA/JPIA	INV0015171	09/01/2024	Dental Insurance	2318.31	0	0	0	2318.31	2318.31
ASC01 - ACWA/JPIA	INV0015178	09/01/2024	Medical-HMO	21194.55	0	0	0	21194.55	21194.55
ASC01 - ACWA/JPIA	INV0015179	09/01/2024	Medical-PPO	620.28	0	0	0	620.28	620.28
ASC01 - ACWA/JPIA	INV0015180	09/01/2024	Medical-PPO	24733.96	0	0	0	24733.96	24733.96
ASC01 - ACWA/JPIA	INV0015190	09/01/2024	Vision	447.46	0	0	0	447.46	447.46
ASC01 - ACWA/JPIA	INV0015194	09/01/2024	Dental Insurance	312.16	0	0	0	312.16	312.16
ASC01 - ACWA/JPIA	INV0015195	09/01/2024	Medical-PPO	5606.87	0	0	0	5606.87	5606.87
ASC01 - ACWA/JPIA	INV0015196	09/01/2024	Vision	86.05	0	0	0	86.05	86.05
ASC01 - ACWA/JPIA	CM0000525	09/03/2024	Kohr, Patacsil and West Premi	-5104.42	0	0	0	-5104.42	-5104.42
			Total Paid To Same Vendor:	165153.08	0	0	0	165153.08	165153.08
			Total ASC01 - ACWA/JPIA:	165153.08	0	0	0	165153.08	165153.08

AWA01 - AWA

Paid To Same Vendor									
AWA01 - AWA	06-15494	08/14/2024	AWA/CCWUC Training 1-31-2.	40	0	0	0	40	40
AWA01 - AWA	06-15844	09/04/2024	Senatorial Sponsor for Reagar	1000	0	0	0	1000	1000
AWA01 - AWA	06-15849	09/04/2024	.	500	0	0	0	500	500
			Total Paid To Same Vendor:	1540	0	0	0	1540	1540
			Total AWA01 - AWA:	1540	0	0	0	1540	1540

AWW01 - AWWA

Paid To Same Vendor									
AWW01 - AWWA	7002231174	09/18/2024	.	2594	0	0	0	2594	2594
			Total Paid To Same Vendor:	2594	0	0	0	2594	2594

			Total AWW01 - AWWA:	2594	0	0	0	2594	2594
BLA06 - BLACK MAGIC METAL ART INC.									
Paid To Same Vendor									
BLA06 - BLACK MAGIC METAL A	1757	07/31/2024	Repair Parts & Equipment - Te	240	0	0	0	240	240
			Total Paid To Same Vendor:	240	0	0	0	240	240
			Total BLA06 - BLACK MAGIC METAL ART INC.:	240	0	0	0	240	240
BON01 - BONDY GROUNDWATER CONSULTING, INC.									
Paid To Same Vendor									
BON01 - BONDY GROUNDWATE	102-01 GSA	07/02/2024	GSA Track 2	331.25	0	0	0	331.25	331.25
BON01 - BONDY GROUNDWATE	103-01	07/02/2024	PV Modeling Project Manager	132.5	0	0	0	132.5	132.5
BON01 - BONDY GROUNDWATE	102-02 GSA	08/14/2024	GSA Track 2	397.5	0	0	0	397.5	397.5
BON01 - BONDY GROUNDWATE	103-02	08/14/2024	PV Modeling Project Manager	265	0	0	0	265	265
BON01 - BONDY GROUNDWATE	103-03	09/04/2024	PV Modeling Project Manager	3047.5	0	0	0	3047.5	3047.5
			Total Paid To Same Vendor:	4173.75	0	0	0	4173.75	4173.75
			Total BON01 - BONDY GROUNDWATER CONSULTING, INC.:	4173.75	0	0	0	4173.75	4173.75
BOS02 - BOSCO CONSTRUCTORS, INC.									
Paid To Same Vendor									
BOS02 - BOSCO CONSTRUCTOR	Pymt4-RW21-01	09/12/2024	Additional Curb & Grinding Ca	10714.26	0	0	0	10714.26	10714.26
BOS02 - BOSCO CONSTRUCTOR	Pymt4-RW21-01	09/12/2024	Additional out of scope work	13834.61	0	0	0	13834.61	13834.61
BOS02 - BOSCO CONSTRUCTOR	Pymt4-RW21-01	09/12/2024	Effluent Pond Construction Se	96585.94	0	0	0	96585.94	96585.94
BOS02 - BOSCO CONSTRUCTOR	Retention-Payment 4	09/12/2024	Retention-Payment 4 - Project	-6056.74	0	0	0	-6056.74	-6056.74
			Total Paid To Same Vendor:	115078.07	0	0	0	115078.07	115078.07
			Total BOS02 - BOSCO CONSTRUCTORS, INC.:	115078.07	0	0	0	115078.07	115078.07
BOU02 - BOUTWELL*FAY LLP									
Paid To Same Vendor									
BOU02 - BOUTWELL*FAY LLP	39189	08/12/2024	Legal Services	35	0	0	0	35	35
BOU02 - BOUTWELL*FAY LLP	39321	09/17/2024	Def Comp Legal Services	245	0	0	0	245	245
			Total Paid To Same Vendor:	280	0	0	0	280	280
			Total BOU02 - BOUTWELL*FAY LLP:	280	0	0	0	280	280
BRE02 - BRENNTAG PACIFIC, INC.									
Paid To Same Vendor									
BRE02 - BRENNTAG PACIFIC, INC	BPI443896	07/15/2024	Chemicals-Lynnwood and RM	8074.53	0	0	0	8074.53	8074.53
BRE02 - BRENNTAG PACIFIC, INC	BPI445295	07/31/2024	Materials & Supplies - Chemic	3969.76	0	0	0	3969.76	3969.76
BRE02 - BRENNTAG PACIFIC, INC	BPI461549	09/30/2024	Chemicals (Hydroxice) - Conej	6441.26	0	0	0	6441.26	6441.26
			Total Paid To Same Vendor:	18485.55	0	0	0	18485.55	18485.55
			Total BRE02 - BRENNTAG PACIFIC, INC.:	18485.55	0	0	0	18485.55	18485.55
BRI03 - BRIGHTLY SOFTWARE, INC.									
Paid To Same Vendor									
BRI03 - BRIGHTLY SOFTWARE, IN	INV00-248267	07/31/2024	Mobil-311 Workflow Mgmt Sy	14730.67	0	0	0	14730.67	14730.67
			Total Paid To Same Vendor:	14730.67	0	0	0	14730.67	14730.67
			Total BRI03 - BRIGHTLY SOFTWARE, INC.:	14730.67	0	0	0	14730.67	14730.67
BRT01 - B & R TOOL & SUPPLY CO.									
Paid To Same Vendor									
BRT01 - B & R TOOL & SUPPLY C	1901004485	09/03/2024	Small Tools and Equipment-Hi	854.71	0	0	0	854.71	854.71
			Total Paid To Same Vendor:	854.71	0	0	0	854.71	854.71
			Total BRT01 - B & R TOOL & SUPPLY CO.:	854.71	0	0	0	854.71	854.71
BSK01 - BSK ASSOCIATES									
Paid To Same Vendor									
BSK01 - BSK ASSOCIATES	AH17362	07/29/2024	PFAS Testing for GAC Plant	1110	0	0	0	1110	1110

BSK01 - BSK ASSOCIATES	AH19405	08/12/2024	Outside Lab Work for UCMRS	2275	0	0	0	2275	2275
BSK01 - BSK ASSOCIATES	AH50388	09/04/2024	GAC Analysis	2650	0	0	0	2650	2650
BSK01 - BSK ASSOCIATES	AH22343	09/12/2024	Conejo GAC Plant.	450	0	0	0	450	450
BSK01 - BSK ASSOCIATES	AH23132	09/26/2024	PFSAS Analysis for the Conejo	1550	0	0	0	1550	1550
Total Paid To Same Vendor:				8035	0	0	0	8035	8035
Total BSK01 - BSK ASSOCIATES:				8035	0	0	0	8035	8035

CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT

Paid To Same Vendor									
CAL03 - CALLEGUAS MUNICIPAL	072724	08/09/2024	Water Purchase	867811.38	0	0	0	867811.38	867811.38
CAL03 - CALLEGUAS MUNICIPAL	SMP-076524	08/09/2024	SMP CMWD - SMP Pipeline Fe	17783.43	0	0	0	17783.43	17783.43
CAL03 - CALLEGUAS MUNICIPAL	083224	09/13/2024	Water Purchase	1024345.4	0	0	0	1024345.4	1024345.4
CAL03 - CALLEGUAS MUNICIPAL	SMP-085824	09/13/2024	SMP CMWD- SMP Pipeline Fe	15595.73	0	0	0	15595.73	15595.73
CAL03 - CALLEGUAS MUNICIPAL	083224-R	09/18/2024	Water Purchase	-1024345.4	0	0	0	-1024345.4	-1024345.4
CAL03 - CALLEGUAS MUNICIPAL	SMP-085824-R	09/18/2024	SMP CMWD- SMP Pipeline Fe	-15595.73	0	0	0	-15595.73	-15595.73
CAL03 - CALLEGUAS MUNICIPAL	TMDL-24-01	09/18/2024	Annual TMDL Participation	17703	0	0	0	17703	17703
CAL03 - CALLEGUAS MUNICIPAL	TMDL-24-01-R	09/18/2024	Annual TMDL Participation	-17703	0	0	0	-17703	-17703
CAL03 - CALLEGUAS MUNICIPAL	083224-1	09/23/2024	Water Purchase	1024345.4	0	0	0	1024345.4	1024345.4
CAL03 - CALLEGUAS MUNICIPAL	SMP085824-1	09/23/2024	SMP CMWD - SMP pipeline fe	15595.73	0	0	0	15595.73	15595.73
Total Paid To Same Vendor:				1925535.94	0	0	0	1925535.94	1925535.94
Total CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT:				1925535.94	0	0	0	1925535.94	1925535.94

CAL04 - CALLEGUAS MUNICIPAL WATER DISTRICT

Paid To Same Vendor									
CAL04 - CALLEGUAS MUNICIPAL	TMDL24-01	09/23/2024	Annual TMDL Participation	17703	0	0	0	17703	17703
Total Paid To Same Vendor:				17703	0	0	0	17703	17703
Total CAL04 - CALLEGUAS MUNICIPAL WATER DISTRICT:				17703	0	0	0	17703	17703

CAM09 - CAMROSA WATER DISTRICT

Paid To Same Vendor									
CAM09 - CAMROSA WATER DISTRICT	2004	08/20/2024	Reimb for EFT Pymt to Bndy G	397.5	0	0	0	397.5	397.5
CAM09 - CAMROSA WATER DISTRICT	9-12-24-AP	09/12/2024	Transfer to Disbursements Ac	2760000	0	0	0	2760000	2760000
Total Paid To Same Vendor:				2760397.5	0	0	0	2760397.5	2760397.5
Total CAM09 - CAMROSA WATER DISTRICT:				2760397.5	0	0	0	2760397.5	2760397.5

CAN03 - Cannon Corporation

Paid To Same Vendor									
CAN03 - Cannon Corporation	89414	08/28/2024	Repair Sewer Collection Hotsp	20729.93	0	0	0	20729.93	20729.93
CAN03 - Cannon Corporation	89551	09/26/2024	Repair Sewer Collection Hotsp	17303.72	0	0	0	17303.72	17303.72
Total Paid To Same Vendor:				38033.65	0	0	0	38033.65	38033.65
Total CAN03 - Cannon Corporation:				38033.65	0	0	0	38033.65	38033.65

CDT01 - CALIFORNIA DEPARTMENT OF TAX ADMINISTRATION

Paid To Same Vendor									
CDT01 - CALIFORNIA DEPARTMENT OF TAX ADMINISTRATION	2ndQtr2024	07/29/2024	Use Tax 2nd Qtr 2024	31	0	0	0	31	31
Total Paid To Same Vendor:				31	0	0	0	31	31
Total CDT01 - CALIFORNIA DEPARTMENT OF TAX ADMINISTRATION:				31	0	0	0	31	31

CEN02 - CENTRAL COAST TANK TESTING, INC.

Paid To Same Vendor									
CEN02 - CENTRAL COAST TANK TESTING, INC.	1132	07/31/2024	Fuel Tank Inspection-July 2024	981.75	0	0	0	981.75	981.75
CEN02 - CENTRAL COAST TANK TESTING, INC.	1184	08/13/2024	Fuel Tank Inspection-August 2024	981.75	0	0	0	981.75	981.75
CEN02 - CENTRAL COAST TANK TESTING, INC.	1297	09/30/2024	Fuel Tank Inspection-September 2024	1386.75	0	0	0	1386.75	1386.75
Total Paid To Same Vendor:				3350.25	0	0	0	3350.25	3350.25
Total CEN02 - CENTRAL COAST TANK TESTING, INC.:				3350.25	0	0	0	3350.25	3350.25

CEN03 - Central Courier LLC

Paid To Same Vendor									
CEN03 - Central Courier LLC	55113	07/17/2024	Courier Service	368.08	0	0	0	368.08	368.08

CEN03 - Central Courier LLC	55215	08/09/2024	Courier Service Period 8/1/24	368.08	0	0	0	368.08	368.08
CEN03 - Central Courier LLC	55349	09/04/2024	Courier Service - Period 9-01-	368.08	0	0	0	368.08	368.08
			Total Paid To Same Vendor:	1104.24	0	0	0	1104.24	1104.24
			Total CEN03 - Central Courier LLC:	1104.24	0	0	0	1104.24	1104.24

CEN04 - CENTRAL COMMUNICATIONS**Paid To Same Vendor**

CEN04 - CENTRAL COMMUNICA	000033-164-101	07/17/2024	After Hours Call Center	485.25	0	0	0	485.25	485.25
CEN04 - CENTRAL COMMUNICA	000033-418-111	08/09/2024	After Hours Call Center	515.2	0	0	0	515.2	515.2
CEN04 - CENTRAL COMMUNICA	000033-915-001	09/18/2024	After Hours Call Center	485.25	0	0	0	485.25	485.25
Total Paid To Same Vendor:				1485.7	0	0	0	1485.7	1485.7
Total CEN04 - CENTRAL COMMUNICATIONS:				1485.7	0	0	0	1485.7	1485.7

CIT01 - CITY OF CAMARILLO**Paid To Same Vendor**

CIT01 - CITY OF CAMARILLO	31729	07/31/2024	Recycled Water from CamSan	8148.54	0	0	0	8148.54	8148.54
CIT01 - CITY OF CAMARILLO	31873	09/16/2024	Recycled Water from CamSan	20475.31	0	0	0	20475.31	20475.31
Total Paid To Same Vendor:				28623.85	0	0	0	28623.85	28623.85
Total CIT01 - CITY OF CAMARILLO:				28623.85	0	0	0	28623.85	28623.85

CLI01 - CLIFTON LARSON ALLEN LLP**Paid To Same Vendor**

CLI01 - CLIFTON LARSON ALLEN	L241461113	09/09/2024	Audit Services FY2023-24	5040	0	0	0	5040	5040
CLI01 - CLIFTON LARSON ALLEN	L241530862	09/09/2024	Audit Services FY2023-24	3675	0	0	0	3675	3675
Total Paid To Same Vendor:				8715	0	0	0	8715	8715
Total CLI01 - CLIFTON LARSON ALLEN LLP:				8715	0	0	0	8715	8715

COA01 - COASTAL-PIPCO**Paid To Same Vendor**

COA01 - COASTAL-PIPCO	S2268840-001	09/13/2024	Repair Parts & Equipment - Re	227.17	0	0	0	227.17	227.17
Total Paid To Same Vendor:				227.17	0	0	0	227.17	227.17
Total COA01 - COASTAL-PIPCO:				227.17	0	0	0	227.17	227.17

COL04 - COLONIAL SUPPLEMENTAL INS**Paid To Same Vendor**

COL04 - COLONIAL SUPPLEMEN	CM0000522	07/02/2024	Colonial Benefits	-18	0	0	0	-18	-18
COL04 - COLONIAL SUPPLEMEN	INV0015068	07/25/2024	Colonial Benefits	36	0	0	0	36	36
COL04 - COLONIAL SUPPLEMEN	INV0015069	07/25/2024	Colonial Benefits	29.3	0	0	0	29.3	29.3
COL04 - COLONIAL SUPPLEMEN	INV0015070	07/25/2024	Colonial Benefits	41.4	0	0	0	41.4	41.4
COL04 - COLONIAL SUPPLEMEN	INV0015163	08/22/2024	Colonial Benefits	36	0	0	0	36	36
COL04 - COLONIAL SUPPLEMEN	INV0015164	08/22/2024	Colonial Benefits	29.3	0	0	0	29.3	29.3
COL04 - COLONIAL SUPPLEMEN	INV0015165	08/22/2024	Colonial Benefits	41.4	0	0	0	41.4	41.4
COL04 - COLONIAL SUPPLEMEN	INV0015265	09/19/2024	Colonial Benefits	36	0	0	0	36	36
COL04 - COLONIAL SUPPLEMEN	INV0015266	09/19/2024	Colonial Benefits	29.3	0	0	0	29.3	29.3
COL04 - COLONIAL SUPPLEMEN	INV0015267	09/19/2024	Colonial Benefits	41.4	0	0	0	41.4	41.4
Total Paid To Same Vendor:				302.1	0	0	0	302.1	302.1
Total COL04 - COLONIAL SUPPLEMENTAL INS:				302.1	0	0	0	302.1	302.1

CON14 - CONSOR NORTH AMERICA, INC.**Paid To Same Vendor**

CON14 - CONSOR NORTH AMER	W232492CA.00-8	08/28/2024	Design Services for Iron/MN R	3573.5	0	0	0	3573.5	3573.5
Total Paid To Same Vendor:				3573.5	0	0	0	3573.5	3573.5
Total CON14 - CONSOR NORTH AMERICA, INC.:				3573.5	0	0	0	3573.5	3573.5

COR03 - CORELOGIC INFORMATION SOLUTIONS, INC**Paid To Same Vendor**

COR03 - CORELOGIC INFORMAT	30731569	08/13/2024	.	163.91	0	0	0	163.91	163.91
COR03 - CORELOGIC INFORMAT	30735425	09/17/2024	Online Service for Ventura Coi	163.91	0	0	0	163.91	163.91
Total Paid To Same Vendor:				327.82	0	0	0	327.82	327.82
Total COR03 - CORELOGIC INFORMATION SOLUTIONS, INC:				327.82	0	0	0	327.82	327.82

COU01 - COUNTY OF VENTURA RMA OPERATIONS**Paid To Same Vendor**

COU01 - COUNTY OF VENTURA | IN0254178	07/01/2024	Cross Connection Program	18423.09	0	0	0	18423.09	18423.09
		Total Paid To Same Vendor:	18423.09	0	0	0	18423.09	18423.09
Total COU01 - COUNTY OF VENTURA RMA OPERATIONS:			18423.09	0	0	0	18423.09	18423.09
COX01 - JOHN COX								
Paid To Same Vendor								
COX01 - JOHN COX	Claim081524	08/15/2024	Claim:Reimbursement for Fen	885.17	0	0	0	885.17
			Total Paid To Same Vendor:	885.17	0	0	0	885.17
Total COX01 - JOHN COX:			885.17	0	0	0	885.17	885.17
CTO00 - CITY OF THOUSAND OAKS								
Paid To Same Vendor								
CTO00 - CITY OF THOUSAND OA	701-8012024	08/13/2024	Sewer Service Charges-Tract 5	635.04	0	0	0	635.04
CTO00 - CITY OF THOUSAND OA	19315	08/28/2024	Purchase of Conejo Creek Wat	1167757	0	0	0	1167757
CTO00 - CITY OF THOUSAND OA	801-90124	09/17/2024	Sewer Charges Provided for th	635.04	0	0	0	635.04
			Total Paid To Same Vendor:	1169027.08	0	0	0	1169027.08
Total CTO00 - CITY OF THOUSAND OAKS:			1169027.08	0	0	0	1169027.08	1169027.08
CUL02 - CULLIGAN OF VENTURA COUNTY								
Paid To Same Vendor								
CUL02 - CULLIGAN OF VENTURA	1885246	08/09/2024	Water Softener-Lynnwood W	176	0	0	0	176
CUL02 - CULLIGAN OF VENTURA	1885372	08/09/2024	Material & Supplies - Water S	77.91	0	0	0	77.91
CUL02 - CULLIGAN OF VENTURA	1885980	08/09/2024	Water Softener - Penny Well	6	0	0	0	6
CUL02 - CULLIGAN OF VENTURA	1886692	08/09/2024	Water Softener - Penny Well	6	0	0	0	6
CUL02 - CULLIGAN OF VENTURA	1887849	09/13/2024	Water Softener - Penny Well	77.91	0	0	0	77.91
CUL02 - CULLIGAN OF VENTURA	1888638	09/13/2024	Water Softener - Lynnwood W	176	0	0	0	176
CUL02 - CULLIGAN OF VENTURA	1883803	09/17/2024	Materials & Supplies - Water S	6	0	0	0	6
			Total Paid To Same Vendor:	525.82	0	0	0	525.82
Total CUL02 - CULLIGAN OF VENTURA COUNTY:			525.82	0	0	0	525.82	525.82
CWE03 - CALIF WATER ENVIRONMENT ASSOCIATION								
Paid To Same Vendor								
CWE03 - CALIF WATER ENVIRON	2024-2025 Dues	07/17/2024	CWEA Dues	239	0	0	0	239
			Total Paid To Same Vendor:	239	0	0	0	239
Total CWE03 - CALIF WATER ENVIRONMENT ASSOCIATION:			239	0	0	0	239	239

DAN05 - DANIELS TIRE SERVICE, INC

Paid To Same Vendor

DAN05 - DANIELS TIRE SERVICE, 250136947	08/09/2024	Tire Repair Unit#37	197.23	0	0	0	197.23	197.23
		Total Paid To Same Vendor:	197.23	0	0	0	197.23	197.23
		Total DAN05 - DANIELS TIRE SERVICE, INC:	197.23	0	0	0	197.23	197.23

DAV01 - DAVMAR AIR

Paid To Same Vendor

DAV01 - DAVMAR AIR 12207	08/30/2024	Air Compressor Maintenance	2389.78	0	0	0	2389.78	2389.78
		Total Paid To Same Vendor:	2389.78	0	0	0	2389.78	2389.78
		Total DAV01 - DAVMAR AIR:	2389.78	0	0	0	2389.78	2389.78

DHS03 - ELAP-CDHS

Paid To Same Vendor

DHS03 - ELAP-CDHS EA-AN-0924-1638	09/12/2024	ELAP Fees for Water Lab	5525	0	0	0	5525	5525
DHS03 - ELAP-CDHS EA-AN-1224-2751	09/18/2024	Annual ELAP Accreditation Fee	4615	0	0	0	4615	4615
		Total Paid To Same Vendor:	10140	0	0	0	10140	10140
		Total DHS03 - ELAP-CDHS:	10140	0	0	0	10140	10140

DIE01 - DIENER'S ELECTRIC, INC

Paid To Same Vendor

DIE01 - DIENER'S ELECTRIC, INC 36078	07/16/2024	Heritage Park Conduit Installa	4249.47	0	0	0	4249.47	4249.47
DIE01 - DIENER'S ELECTRIC, INC 36233	08/30/2024	CWRF Valve Actuator Wiring 2	4301.79	0	0	0	4301.79	4301.79
		Total Paid To Same Vendor:	8551.26	0	0	0	8551.26	8551.26
		Total DIE01 - DIENER'S ELECTRIC, INC:	8551.26	0	0	0	8551.26	8551.26

EDD01 - EMPLOYMENT DEVELOP. DEPT.

Paid To Same Vendor

EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015007	07/02/2024	Payroll-SIT	1.19	0	0	0	1.19	1.19
EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015035	07/11/2024	Payroll-SIT	5805.87	0	0	0	5805.87	5805.87
EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015066	07/25/2024	Payroll-SIT	23.52	0	0	0	23.52	23.52
EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015097	07/25/2024	Payroll-SIT	5615.54	0	0	0	5615.54	5615.54
EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015136	08/08/2024	Payroll-SIT	6627.94	0	0	0	6627.94	6627.94
EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015193	08/22/2024	Payroll-SIT	6401.63	0	0	0	6401.63	6401.63
EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015199	08/22/2024	Payroll-SIT	19.64	0	0	0	19.64	19.64
EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015235	09/05/2024	Payroll-SIT	6390.22	0	0	0	6390.22	6390.22
EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015263	09/19/2024	Payroll-SIT	25.02	0	0	0	25.02	25.02
EDD01 - EMPLOYMENT DEVELOP. DEPT. INV0015295	09/19/2024	Payroll-SIT	6240.77	0	0	0	6240.77	6240.77
		Total Paid To Same Vendor:	37151.34	0	0	0	37151.34	37151.34
		Total EDD01 - EMPLOYMENT DEVELOP. DEPT.:	37151.34	0	0	0	37151.34	37151.34

EJH01 - E.J. HARRISON & SONS INC

Paid To Same Vendor

EJH01 - E.J. HARRISON & SONS INC 902	07/17/2024	Trash Removal - CWRF	559.17	0	0	0	559.17	559.17
EJH01 - E.J. HARRISON & SONS INC 754	08/13/2024	Trash Removal-Main Office	409.51	0	0	0	409.51	409.51
EJH01 - E.J. HARRISON & SONS INC 2919	08/28/2024	Trash Removal - CWRF	559.17	0	0	0	559.17	559.17
EJH01 - E.J. HARRISON & SONS INC 903	09/17/2024	Trash Removal - CWRF	559.17	0	0	0	559.17	559.17
		Total Paid To Same Vendor:	2087.02	0	0	0	2087.02	2087.02
		Total EJH01 - E.J. HARRISON & SONS INC:	2087.02	0	0	0	2087.02	2087.02

ENH01 - Enhanced Landscape Development, Inc

Paid To Same Vendor

ENH01 - Enhanced Landscape D	15500	07/16/2024	Landscaping - July 2024	1928.01	0	0	0	1928.01	1928.01
ENH01 - Enhanced Landscape D	17728	08/09/2024	Landscaping-August 2024	1928.01	0	0	0	1928.01	1928.01
ENH01 - Enhanced Landscape D	19753	09/13/2024	Landscaping - September 2024	1928.01	0	0	0	1928.01	1928.01
Total Paid To Same Vendor:				5784.03	0	0	0	5784.03	5784.03

Total ENH01 - Enhanced Landscape Development, Inc: 5784.03 0 0 0 5784.03 5784.03

ENT01 - ENTERPRISE FLEET SERV INC

Paid To Same Vendor

ENT01 - ENTERPRISE FLEET SERV	123859-070324	07/16/2024	Vehicle Lease - July 2024	11983.95	0	0	0	11983.95	11983.95
ENT01 - ENTERPRISE FLEET SERV	123859-080324	08/13/2024	Vehicle Lease-August 2024	10551.6	0	0	0	10551.6	10551.6
ENT01 - ENTERPRISE FLEET SERV	123859-090524	09/17/2024	Vehicle Lease - September 2024	10573.54	0	0	0	10573.54	10573.54
Total Paid To Same Vendor:				33109.09	0	0	0	33109.09	33109.09

Total ENT01 - ENTERPRISE FLEET SERV INC: 33109.09 0 0 0 33109.09 33109.09

ESR01 - ESRI-ENVIROMENTAL SYSTEMS RESEARCH INSTITU

Paid To Same Vendor

ESR01 - ESRI-ENVIROMENTAL S	94758251	07/17/2024	ESRI GIS Annual Support Rene	11000	0	0	0	11000	11000
Total Paid To Same Vendor:				11000	0	0	0	11000	11000

ESRI-ENVIROMENTAL SYSTEMS RESEARCH INSTITUTE, INC.: 11000 0 0 0 11000 11000

FAM01 - FAMCON PIPE & SUPPLY, INC

Paid To Same Vendor

FAM01 - FAMCON PIPE & SUPPL	S100124696-001	07/31/2024	Materials & Supplies - Brass Fi	916.34	0	0	0	916.34	916.34
FAM01 - FAMCON PIPE & SUPPL	S100132485-001	07/31/2024	Flowmeter Repair Parts	1344.57	0	0	0	1344.57	1344.57
FAM01 - FAMCON PIPE & SUPPL	S100133496-001	07/31/2024	Leak Repair - 459 Mariposa	1337.14	0	0	0	1337.14	1337.14
FAM01 - FAMCON PIPE & SUPPL	S100133515-002	07/31/2024	Leak Repair - 459 Mariposa	998.5	0	0	0	998.5	998.5
FAM01 - FAMCON PIPE & SUPPL	S100133528-001	07/31/2024	Leak Repair - 459 Mariposa	1082.15	0	0	0	1082.15	1082.15
FAM01 - FAMCON PIPE & SUPPL	S100133708-002	08/13/2024	Leak Repair - 11240 E Las Pos	1598.03	0	0	0	1598.03	1598.03
FAM01 - FAMCON PIPE & SUPPL	S100133727-001	08/13/2024	Leak Repair - 11240 E Las Pos	1769.63	0	0	0	1769.63	1769.63
FAM01 - FAMCON PIPE & SUPPL	S100134716-001	08/20/2024	Repair Coupler for RMWTP	464.5	0	0	0	464.5	464.5
FAM01 - FAMCON PIPE & SUPPL	S100135328-002	08/28/2024	G3 Boxes and Bolt Kits	975.06	0	0	0	975.06	975.06
FAM01 - FAMCON PIPE & SUPPL	S100135731-001	08/28/2024	Repair Parts & Equipment - 4"	831.19	0	0	0	831.19	831.19
FAM01 - FAMCON PIPE & SUPPL	S100133727-003	08/29/2024	12" Repair Couplings	2574	0	0	0	2574	2574
FAM01 - FAMCON PIPE & SUPPL	S100135421-002	08/29/2024	Leak Repair - CWRP valve	4032.28	0	0	0	4032.28	4032.28
FAM01 - FAMCON PIPE & SUPPL	S100135703-001	09/03/2024	Rapair Parts and Equipment -	447.23	0	0	0	447.23	447.23
FAM01 - FAMCON PIPE & SUPPL	S100136492-001	09/13/2024	Materials & Supplies - 2" Corp	997.43	0	0	0	997.43	997.43
FAM01 - FAMCON PIPE & SUPPL	S100136644-001	09/13/2024	Repair Parts & Equipment - Hy	221.74	0	0	0	221.74	221.74
FAM01 - FAMCON PIPE & SUPPL	S100137333-001	09/17/2024	Fire Hydrant Hardware	180.18	0	0	0	180.18	180.18
FAM01 - FAMCON PIPE & SUPPL	S100137916-002	09/30/2024	Materials & Supplies - Bolts ar	547.94	0	0	0	547.94	547.94
Total Paid To Same Vendor:				20317.91	0	0	0	20317.91	20317.91

Total FAM01 - FAMCON PIPE & SUPPLY, INC: 20317.91 0 0 0 20317.91 20317.91

FRO01 - Frontier Communications

Paid To Same Vendor

FRO01 - Frontier Communicatio	August 2024	08/09/2024	VOIP - Land Lines	716.4	0	0	0	716.4	716.4
FRO01 - Frontier Communicatio	AUG24	08/28/2024	VOIP - Land Lines	717.28	0	0	0	717.28	717.28
Total Paid To Same Vendor:				1433.68	0	0	0	1433.68	1433.68

Total FRO01 - Frontier Communications: 1433.68 0 0 0 1433.68 1433.68

FRU01 - FRUIT GROWERS LAB. INC.

Paid To Same Vendor

FRU01 - FRUIT GROWERS LAB. II 410738A	07/11/2024	GAC Plant Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 410477A	07/17/2024	Lab Water Analysis	242	0	0	0	242	242
FRU01 - FRUIT GROWERS LAB. II 410741A	07/29/2024	TCP Testing for GAC	533	0	0	0	533	533
FRU01 - FRUIT GROWERS LAB. II 410751A	07/29/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 410752A	07/29/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 410838A	07/29/2024	CWRF Analysis	314	0	0	0	314	314
FRU01 - FRUIT GROWERS LAB. II 411031A	07/29/2024	GAC Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 411032A	07/29/2024	Round Mountain Outside Lab	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 411444A	07/29/2024	GAC Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 411840A	07/29/2024	Conejo GAC- Outside Lab Wor	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 411443A	07/30/2024	Round Mountain Outside Lab	59	0	0	0	59	59
FRU01 - FRUIT GROWERS LAB. II 411839A	07/31/2024	Outside Lab Work	60	0	0	0	60	60
FRU01 - FRUIT GROWERS LAB. II 412199A	08/08/2024	GAC Plant Outside Lab Work	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 411838A	08/12/2024	Round Mountain Outside Lab	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 412002A	08/12/2024	Copper and Lead Study Outsic	833	0	0	0	833	833
FRU01 - FRUIT GROWERS LAB. II 412069A	08/12/2024	Copper and Lead Study Outsic	257	0	0	0	257	257
FRU01 - FRUIT GROWERS LAB. II 410737A	08/13/2024	CWRF Analysis	195	0	0	0	195	195
FRU01 - FRUIT GROWERS LAB. II 412200A	09/04/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 412537A	09/04/2024	Gac Plant Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 412538A	09/04/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 412539A	09/04/2024	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 412540A	09/04/2024	GAC Plant Analysis	181	0	0	0	181	181
FRU01 - FRUIT GROWERS LAB. II 412541A	09/04/2024	GAC Analysis	357	0	0	0	357	357
FRU01 - FRUIT GROWERS LAB. II 412804A	09/04/2024	Cooper Lead Sampling	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 412969A	09/04/2024	GAC Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 412970A	09/04/2024	Distribution THM and HAA5	958	0	0	0	958	958
FRU01 - FRUIT GROWERS LAB. II 413416A	09/04/2024	GAC Plant Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 413097A	09/12/2024	Round Mountain Outside Lab	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 413830A	09/12/2024	Conejo GAC Plant - Outside La	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 414396A	09/13/2024	Conejo Gac Plant Outside Lab	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. II 413831A	09/18/2024	Analysis for Lab QC	60	0	0	0	60	60
FRU01 - FRUIT GROWERS LAB. II 413832A	09/18/2024	RMWTP Analysis	59	0	0	0	59	59
FRU01 - FRUIT GROWERS LAB. II 414395A	09/18/2024	TCP Analysis	357	0	0	0	357	357
FRU01 - FRUIT GROWERS LAB. II 413415A	09/26/2024	Outside Lab Work for Round M	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. II 415114A	09/26/2024	GAC Plant Analysis	39	0	0	0	39	39

Total Paid To Same Vendor: 5304 0 0 0 5304 5304

Total FRU01 - FRUIT GROWERS LAB. INC.: 5304 0 0 0 5304 5304

GEN06 - GENERAL PUMP COMPANY, INC

Paid To Same Vendor

GEN06 - GENERAL PUMP COMP 31688	09/16/2024	Rosita Booster Station - Moto	1440	0	0	0	1440	1440
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Total Paid To Same Vendor: 1440 0 0 0 1440 1440

Total GEN06 - GENERAL PUMP COMPANY, INC: 1440 0 0 0 1440 1440

GEO06 - GEOSCIENCE SUPPORT SERVICES INC.

Paid To Same Vendor

GEO06 - GEOSCIENCE SUPPORT	CWD-02-22-04	08/20/2024	New University Well Geohydr	8924.5	0	0	0	8924.5	8924.5
GEO06 - GEOSCIENCE SUPPORT	CWD02-22-05	09/17/2024	New University Well Geohydr	450	0	0	0	450	450
Total Paid To Same Vendor:				9374.5	0	0	0	9374.5	9374.5

Total GEO06 - GEOSCIENCE SUPPORT SERVICES INC.: 9374.5 0 0 0 9374.5 9374.5

GOL08 - GOLD COAST ENVIRONMENTAL, INC.

Paid To Same Vendor

GOL08 - GOLD COAST ENVIRONI	14237	09/13/2024	CWRF MSA room calibration	3183.65	0	0	0	3183.65	3183.65
Total Paid To Same Vendor:				3183.65	0	0	0	3183.65	3183.65

Total GOL08 - GOLD COAST ENVIRONMENTAL, INC.: 3183.65 0 0 0 3183.65 3183.65

GRE01 - Empower Annuity Ins Co of America

Paid To Same Vendor

GRE01 - Empower Annuity Ins C	INV0015019	07/11/2024	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins C	INV0015073	07/25/2024	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins C	INV0015119	08/08/2024	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins C	INV0015168	08/22/2024	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins C	INV0015218	09/05/2024	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins C	INV0015270	09/19/2024	Deferred Comp 457	150	0	0	0	150	150
Total Paid To Same Vendor:				900	0	0	0	900	900

Total GRE01 - Empower Annuity Ins Co of America: 900 0 0 0 900 900

HAC01 - HACH COMPANY

Paid To Same Vendor

HAC01 - HACH COMPANY	14123190	07/31/2024	Materials & Supplies - Reager	2875.72	0	0	0	2875.72	2875.72
HAC01 - HACH COMPANY	14150863	09/04/2024	AS 950 Compressor	3230	28	236.21	0	3494.21	3494.21
HAC01 - HACH COMPANY	14196362	09/30/2024	Materials & Supplies - Reager	3659.94	0	0	0	3659.94	3659.94
HAC01 - HACH COMPANY	14196363	09/30/2024	Materials & Supplies - Reager	1670	0	0	0	1670	1670
Total Paid To Same Vendor:				11435.66	28	236.21	0	11699.87	11699.87

Total HAC01 - HACH COMPANY: 11435.66 28 236.21 0 11699.87 11699.87

HEA02 - HealthEquity

Paid To Same Vendor

HEA02 - HealthEquity	xz9r5hm	07/10/2024	Consumer Driven Health Sav F	2.95	0	0	0	2.95	2.95
HEA02 - HealthEquity	INV0015023	07/11/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0015024	07/11/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	INV0015078	07/25/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0015079	07/25/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	INV0015123	08/08/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0015124	08/08/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	8z4euwr	08/21/2024	.	2.95	0	0	0	2.95	2.95
HEA02 - HealthEquity	INV0015174	08/22/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0015175	08/22/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	INV0015223	09/05/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0015224	09/05/2024	HSA Contributions	50	0	0	0	50	50
HEA02 - HealthEquity	c6y3zim	09/17/2024	Consumer Driven Health Savir	2.95	0	0	0	2.95	2.95
HEA02 - HealthEquity	INV0015276	09/19/2024	HSA-Employee Contribution	148.08	0	0	0	148.08	148.08
HEA02 - HealthEquity	INV0015277	09/19/2024	HSA Contributions	50	0	0	0	50	50
Total Paid To Same Vendor:				1197.33	0	0	0	1197.33	1197.33

Total HEA02 - HealthEquity: 1197.33 0 0 0 1197.33 1197.33

HER01 - HERC RENTALS INC.**Paid To Same Vendor**

HER01 - HERC RENTALS INC.	34718679-001	08/07/2024	Pump Rental - Pond 2	3959.96	0	0	0	3959.96	3959.96
Total Paid To Same Vendor:				3959.96	0	0	0	3959.96	3959.96
Total HER01 - HERC RENTALS INC.:				3959.96	0	0	0	3959.96	3959.96

HOP02 - HOPKINS GROUNDWATER CONSULTING**Paid To Same Vendor**

HOP02 - HOPKINS GROUNDWA1	12004	07/29/2024	Consulting Services for Monit	16369.5	0	0	0	16369.5	16369.5
HOP02 - HOPKINS GROUNDWA1	12004	07/29/2024	Out of Scope Work	8020.5	0	0	0	8020.5	8020.5
HOP02 - HOPKINS GROUNDWA1	12006	07/29/2024	Hydrogeolocial Services for W	11066.25	0	0	0	11066.25	11066.25
Total Paid To Same Vendor:				35456.25	0	0	0	35456.25	35456.25
Total HOP02 - HOPKINS GROUNDWATER CONSULTING:				35456.25	0	0	0	35456.25	35456.25

HPS01 - HYDROPRO SOLUTIONS**Paid To Same Vendor**

HPS01 - HYDROPRO SOLUTIONS	0003033-IN	09/17/2024	Meter Replacement - 2" Octav	29151.97	0	0	0	29151.97	29151.97
Total Paid To Same Vendor:				29151.97	0	0	0	29151.97	29151.97
Total HPS01 - HYDROPRO SOLUTIONS:				29151.97	0	0	0	29151.97	29151.97

IDE01 - IDEXX LABORATORIES, INC**Paid To Same Vendor**

IDE01 - IDEXX LABORATORIES, II	3156607168	07/29/2024	Lab Supplies	956.19	0	0	0	956.19	956.19
IDE01 - IDEXX LABORATORIES, II	3157515217	08/08/2024	Materials for Main Laboratory	384.15	0	0	0	384.15	384.15
IDE01 - IDEXX LABORATORIES, II	3157996221	09/03/2024	IDEXX Testing Materials	2441.84	0	0	0	2441.84	2441.84
IDE01 - IDEXX LABORATORIES, II	3159333152	09/04/2024	.	2898.97	0	0	0	2898.97	2898.97
IDE01 - IDEXX LABORATORIES, II	3159466240	09/12/2024	Laboratory Supplies	28.78	0	0	0	28.78	28.78
IDE01 - IDEXX LABORATORIES, II	3160759039	09/26/2024	Lab Supplies	105.45	0	0	0	105.45	105.45
Total Paid To Same Vendor:				6815.38	0	0	0	6815.38	6815.38
Total IDE01 - IDEXX LABORATORIES, INC:				6815.38	0	0	0	6815.38	6815.38

IND01 - INDUSTRIAL BOLT & SUPPLY**Paid To Same Vendor**

IND01 - INDUSTRIAL BOLT & SUI	254887-1	07/16/2024	Materials & Supplies - Meter f	797.4	0	0	0	797.4	797.4
IND01 - INDUSTRIAL BOLT & SUI	254887-2	07/16/2024	Materials & Supplies - Meter f	81	0	0	0	81	81
IND01 - INDUSTRIAL BOLT & SUI	256410-1	09/12/2024	Materials & Supplies - SS Hard	355.56	0	0	0	355.56	355.56
Total Paid To Same Vendor:				1233.96	0	0	0	1233.96	1233.96
Total IND01 - INDUSTRIAL BOLT & SUPPLY:				1233.96	0	0	0	1233.96	1233.96

INF00 - INFOSEND, INC.**Paid To Same Vendor**

INF00 - INFOSEND, INC.	266289	07/30/2024	Mailing & Printing July 2024 S	5179.51	0	0	0	5179.51	5179.51
INF00 - INFOSEND, INC.	269186	08/30/2024	Monthly Printing & Mailing At	6108.17	0	0	0	6108.17	6108.17
INF00 - INFOSEND, INC.	269447	08/30/2024	Update Bill to Reflect New Infr	300	0	0	0	300	300
INF00 - INFOSEND, INC.	271199	09/17/2024	Printing & Mailing September	5447.52	0	0	0	5447.52	5447.52
Total Paid To Same Vendor:				17035.2	0	0	0	17035.2	17035.2
Total INF00 - INFOSEND, INC.:				17035.2	0	0	0	17035.2	17035.2

INT03 - INTERA INCORPORATED**Paid To Same Vendor**

INT03 - INTERA INCORPORATED	07-24-31	08/14/2024	Pleasant Valley Basin Modelin	13530	0	0	0	13530	13530
INT03 - INTERA INCORPORATED	08-24-41	09/17/2024	Pleasant Valley Basin Modelin	6180	0	0	0	6180	6180
Total Paid To Same Vendor:				19710	0	0	0	19710	19710
Total INT03 - INTERA INCORPORATED:				19710	0	0	0	19710	19710

INV01 - INVOICE CLOUD INC.**Paid To Same Vendor**

INV01 - INVOICE CLOUD INC.	4235-2024_8	09/06/2024	Processing Payments IC	571.5	0	0	0	571.5	571.5
Total Paid To Same Vendor:				571.5	0	0	0	571.5	571.5
Total INV01 - INVOICE CLOUD INC.:				571.5	0	0	0	571.5	571.5

JAN01 - Janitek Cleaning Solutions-Allstate Cleaning, Inc.**Paid To Same Vendor**

JAN01 - Janitek Cleaning Solutio	53412A	07/01/2024	Janitorial-Cleaning Service - M	1897.1	0	0	0	1897.1	1897.1
JAN01 - Janitek Cleaning Solutio	53664A	07/30/2024	Cleaning Service-August 2024	1897.1	0	0	0	1897.1	1897.1
JAN01 - Janitek Cleaning Solutio	53971A	09/03/2024	Cleaning Service- September 2	1897.1	0	0	0	1897.1	1897.1
Total Paid To Same Vendor:				5691.3	0	0	0	5691.3	5691.3
I JAN01 - Janitek Cleaning Solutions-Allstate Cleaning, Inc.:				5691.3	0	0	0	5691.3	5691.3

KIE01 - JUDE KIESEWETTER**Paid To Same Vendor**

KIE01 - JUDE KIESEWETTER	2024 TuitionReimburseme	08/29/2024	Tuition Reimbursement -Jude	223	0	0	0	223	223
Total Paid To Same Vendor:				223	0	0	0	223	223
Total KIE01 - JUDE KIESEWETTER:				223	0	0	0	223	223

LAF01 - LAFCO**Paid To Same Vendor**

LAF01 - LAFCO	2024-2025	08/07/2024	LAFCO Dues	30378	0	0	0	30378	30378
Total Paid To Same Vendor:				30378	0	0	0	30378	30378
Total LAF01 - LAFCO:				30378	0	0	0	30378	30378

LIN01 - LINDE GAS & EQUIPMENT INC**Paid To Same Vendor**

LIN01 - LINDE GAS & EQUIPMEN	43602799	07/02/2024	Acetylene Gas Cylinder	93.26	0	0	0	93.26	93.26
LIN01 - LINDE GAS & EQUIPMEN	44134670	07/31/2024	Acetylene Gas Cylinders	90.25	0	0	0	90.25	90.25
LIN01 - LINDE GAS & EQUIPMEN	44277697	07/31/2024	Unit 6 Generator Protective C	382.38	0	0	0	382.38	382.38
LIN01 - LINDE GAS & EQUIPMEN	44728571	08/28/2024	Acetylene Gas Cylinders	93.26	0	0	0	93.26	93.26
LIN01 - LINDE GAS & EQUIPMEN	45314987	09/30/2024	Acetylene Gas Cylinders	93.26	0	0	0	93.26	93.26
Total Paid To Same Vendor:				752.41	0	0	0	752.41	752.41
Total LIN01 - LINDE GAS & EQUIPMENT INC:				752.41	0	0	0	752.41	752.41

LNL01 - LINCOLN FINANCIAL GROUP**Paid To Same Vendor**

LNL01 - LINCOLN FINANCIAL GR	INV0015020	07/11/2024	Deferred Compensation	2849.07	0	0	0	2849.07	2849.07
LNL01 - LINCOLN FINANCIAL GR	INV0015074	07/25/2024	Deferred Compensation	2849.07	0	0	0	2849.07	2849.07
LNL01 - LINCOLN FINANCIAL GR	INV0015120	08/08/2024	Deferred Compensation	2849.07	0	0	0	2849.07	2849.07
LNL01 - LINCOLN FINANCIAL GR	INV0015169	08/22/2024	Deferred Compensation	2849.07	0	0	0	2849.07	2849.07
LNL01 - LINCOLN FINANCIAL GR	INV0015219	09/05/2024	Deferred Compensation	2849.07	0	0	0	2849.07	2849.07
LNL01 - LINCOLN FINANCIAL GR	INV0015271	09/19/2024	Deferred Compensation	2849.07	0	0	0	2849.07	2849.07
Total Paid To Same Vendor:				17094.42	0	0	0	17094.42	17094.42
Total LNL01 - LINCOLN FINANCIAL GROUP:				17094.42	0	0	0	17094.42	17094.42

LOW03 - LOWTHORP RICHARDS, LLP**Paid To Same Vendor**

LOW03 - LOWTHORP RICHARDS	120638	08/20/2024	Legal Services	4074	0	0	0	4074	4074
LOW03 - LOWTHORP RICHARDS	121069	09/17/2024	Legal Services GSA	210	0	0	0	210	210
LOW03 - LOWTHORP RICHARDS	121075	09/17/2024	Legal Services	126	0	0	0	126	126
Total Paid To Same Vendor:				4410	0	0	0	4410	4410
Total LOW03 - LOWTHORP RICHARDS, LLP:				4410	0	0	0	4410	4410

MCM01 - McMASTER-CARR SUPPLY CO**Paid To Same Vendor**

MCM01 - McMASTER-CARR SUP	29477690	07/02/2024	Materials & Supplies - Woodc	972.47	0	0	0	972.47	972.47
MCM01 - McMASTER-CARR SUP	29709127	07/15/2024	Materials & Supplies- Equipm	927.95	0	0	0	927.95	927.95
MCM01 - McMASTER-CARR SUP	29855123	07/15/2024	Materials & Supplies - Pressur	720.49	0	0	0	720.49	720.49
MCM01 - McMASTER-CARR SUP	32315224	08/28/2024	Repair Parts and Equipment -	526.01	0	0	0	526.01	526.01
Total Paid To Same Vendor:				3146.92	0	0	0	3146.92	3146.92
Total MCM01 - McMASTER-CARR SUPPLY CO:				3146.92	0	0	0	3146.92	3146.92

MCR01 - MCR TECHNOLOGIES, INC.**Paid To Same Vendor**

MCR01 - MCR TECHNOLOGIES, I	42823	08/12/2024	Level Transducer Pond Tank	5435.98	0	0	0	5435.98	5435.98
Total Paid To Same Vendor:				5435.98	0	0	0	5435.98	5435.98
Total MCR01 - MCR TECHNOLOGIES, INC.:				5435.98	0	0	0	5435.98	5435.98

MET01 - METTLER-TOLEDO, INC.**Paid To Same Vendor**

MET01 - METTLER-TOLEDO, INC	655332746	09/13/2024	Service Contract for Lab Scale	935.69	0	0	0	935.69	935.69
Total Paid To Same Vendor:				935.69	0	0	0	935.69	935.69
Total MET01 - METTLER-TOLEDO, INC.:				935.69	0	0	0	935.69	935.69

NELO2 - ANDREW NELSON**Paid To Same Vendor**

NELO2 - ANDREW NELSON	CASA-TrvlReimb7-30-24	08/20/2024	Travel Reimbursement-CASA (	1882.35	0	0	0	1882.35	1882.35
Total Paid To Same Vendor:				1882.35	0	0	0	1882.35	1882.35
Total NELO2 - ANDREW NELSON:				1882.35	0	0	0	1882.35	1882.35

NOR07 - NORTHSTAR CHEMICAL**Paid To Same Vendor**

NOR07 - NORTHSTAR CHEMICAL	285997	07/15/2024	Materials & Supplies- Chemic	3922.88	0	0	0	3922.88	3922.88
NOR07 - NORTHSTAR CHEMICAL	286967	07/31/2024	Chemicals (Chlorine) - Conejo	5361.64	0	0	0	5361.64	5361.64
NOR07 - NORTHSTAR CHEMICAL	286968	07/31/2024	Chemicals (Chlorine) - Tierra F	1256.06	0	0	0	1256.06	1256.06
NOR07 - NORTHSTAR CHEMICAL	287869	08/13/2024	Chemicals (Amonia) - Conejo t	4049.74	0	0	0	4049.74	4049.74
NOR07 - NORTHSTAR CHEMICAL	291194	09/13/2024	Chemicals (Chlorine) - Conejo	4719.3	0	0	0	4719.3	4719.3
NOR07 - NORTHSTAR CHEMICAL	291195	09/13/2024	Chemicals (Chlorine) - Tierra F	1256.06	0	0	0	1256.06	1256.06
NOR07 - NORTHSTAR CHEMICAL	292600	09/18/2024	Chemicals (Chlorine) - Woodc	4163.12	0	0	0	4163.12	4163.12
Total Paid To Same Vendor:				24728.8	0	0	0	24728.8	24728.8
Total NOR07 - NORTHSTAR CHEMICAL:				24728.8	0	0	0	24728.8	24728.8

OCC01 - OCCU-MED, LTD.**Paid To Same Vendor**

OCC01 - OCCU-MED, LTD.	08247110a	09/27/2024	New Hire Physicals (SD & CS)	932.8	0	0	0	932.8	932.8
Total Paid To Same Vendor:				932.8	0	0	0	932.8	932.8
Total OCC01 - OCCU-MED, LTD.:				932.8	0	0	0	932.8	932.8

OCC02 - Occupational Health Centers of California, A Medi

Paid To Same Vendor

OCC02 - Occupational Health Ce	08247110a	08/14/2024	New Hire Physicals (SD & CS)	932.8	0	0	0	932.8	932.8
Total Paid To Same Vendor:				932.8	0	0	0	932.8	932.8
Occupational Health Centers of California, A Medical Corp:				932.8	0	0	0	932.8	932.8

OLI01 - OLIN CORP-CHLOR ALKALI

Paid To Same Vendor

OLI01 - OLIN CORP-CHLOR ALKA	900441280	07/31/2024	Chemicals (Hypochlorite) for C	11054.62	0	0	0	11054.62	11054.62
OLI01 - OLIN CORP-CHLOR ALKA	900455957	08/28/2024	CHEMICALS-HYPOCHLORITE -(	10814.71	0	0	0	10814.71	10814.71
OLI01 - OLIN CORP-CHLOR ALKA	900469124	09/30/2024	Chemicals RMWTP and CWRP	11759.92	0	0	0	11759.92	11759.92
Total Paid To Same Vendor:				33629.25	0	0	0	33629.25	33629.25
Total OLI01 - OLIN CORP-CHLOR ALKALI:				33629.25	0	0	0	33629.25	33629.25

PAC13 - PACIFIC LOW VOLTAGE

Paid To Same Vendor

PAC13 - PACIFIC LOW VOLTAGE	4586	09/16/2024	Annual Verkada Security Cam	7140	0	0	0	7140	7140
Total Paid To Same Vendor:				7140	0	0	0	7140	7140
Total PAC13 - PACIFIC LOW VOLTAGE:				7140	0	0	0	7140	7140

PAC14 - PACIFIC HYDROTECH CORP

Paid To Same Vendor

PAC14 - PACIFIC HYDROTECH CC	Invoice1-Rev2	09/26/2024	Construction - Solids Dewater	282530	0	0	0	282530	282530
Total Paid To Same Vendor:				282530	0	0	0	282530	282530
Total PAC14 - PACIFIC HYDROTECH CORP:				282530	0	0	0	282530	282530

PAP01 - PAPE MATERIAL HANDLING, INC

Paid To Same Vendor

PAP01 - PAPE MATERIAL HANDL	6459998	09/13/2024	Vehicle Maintenance - Forklift	130.75	0	0	0	130.75	130.75
PAP01 - PAPE MATERIAL HANDL	6459999	09/13/2024	Vehicle Maintenance - Forklift	217.17	0	0	0	217.17	217.17
Total Paid To Same Vendor:				347.92	0	0	0	347.92	347.92
Total PAP01 - PAPE MATERIAL HANDLING, INC:				347.92	0	0	0	347.92	347.92

PER01 - PUBLIC EMPLOYEES

Paid To Same Vendor

PER01 - PUBLIC EMPLOYEES	INV0015021	07/11/2024	PERS-Classic Employee Portio	138.72	0	0	0	138.72	138.72
PER01 - PUBLIC EMPLOYEES	INV0015022	07/11/2024	PERS-Classic Employer Portio	235.13	0	0	0	235.13	235.13
PER01 - PUBLIC EMPLOYEES	INV0015025	07/11/2024	PERS-Classic Employee Portio	1981.4	0	0	0	1981.4	1981.4
PER01 - PUBLIC EMPLOYEES	INV0015026	07/11/2024	PERS Survivors	24.18	0	0	0	24.18	24.18
PER01 - PUBLIC EMPLOYEES	INV0015027	07/11/2024	Employee-PERS Classic	2641.87	0	0	0	2641.87	2641.87
PER01 - PUBLIC EMPLOYEES	INV0015028	07/11/2024	PERS-Classic Employer Portio	8208.19	0	0	0	8208.19	8208.19
PER01 - PUBLIC EMPLOYEES	INV0015029	07/11/2024	Employee-PERS Classic	213.23	0	0	0	213.23	213.23
PER01 - PUBLIC EMPLOYEES	INV0015030	07/11/2024	Employer-PERS New	3711.52	0	0	0	3711.52	3711.52
PER01 - PUBLIC EMPLOYEES	INV0015031	07/11/2024	Employee-PERS New	3654.94	0	0	0	3654.94	3654.94
PER01 - PUBLIC EMPLOYEES	100000017589864	07/15/2024	Classic Lump Sum UAL FY24-2	54112	0	0	0	54112	54112
PER01 - PUBLIC EMPLOYEES	100000017589876	07/15/2024	PEPRA Lump Sum UAL FY24-2	888	0	0	0	888	888
PER01 - PUBLIC EMPLOYEES	INV0015076	07/25/2024	PERS-Classic Employee Portio	141.53	0	0	0	141.53	141.53
PER01 - PUBLIC EMPLOYEES	INV0015077	07/25/2024	PERS-Classic Employer Portio	239.9	0	0	0	239.9	239.9
PER01 - PUBLIC EMPLOYEES	INV0015085	07/25/2024	PERS-Classic Employee Portio	2021.65	0	0	0	2021.65	2021.65
PER01 - PUBLIC EMPLOYEES	INV0015086	07/25/2024	PERS Survivors	24.18	0	0	0	24.18	24.18
PER01 - PUBLIC EMPLOYEES	INV0015087	07/25/2024	Employee-PERS Classic	2695.53	0	0	0	2695.53	2695.53
PER01 - PUBLIC EMPLOYEES	INV0015088	07/25/2024	PERS-Classic Employer Portio	8367.58	0	0	0	8367.58	8367.58
PER01 - PUBLIC EMPLOYEES	INV0015089	07/25/2024	Employee-PERS Classic	213.23	0	0	0	213.23	213.23
PER01 - PUBLIC EMPLOYEES	INV0015090	07/25/2024	Employer-PERS New	3727.26	0	0	0	3727.26	3727.26
PER01 - PUBLIC EMPLOYEES	INV0015091	07/25/2024	Employee-PERS New	3670.44	0	0	0	3670.44	3670.44
PER01 - PUBLIC EMPLOYEES	INV0015121	08/08/2024	PERS-Classic Employee Portio	149.29	0	0	0	149.29	149.29
PER01 - PUBLIC EMPLOYEES	INV0015122	08/08/2024	PERS-Classic Employer Portio	253.07	0	0	0	253.07	253.07
PER01 - PUBLIC EMPLOYEES	INV0015126	08/08/2024	PERS-Classic Employee Portio	2132.67	0	0	0	2132.67	2132.67

PER01 - PUBLIC EMPLOYEES	INV0015127	08/08/2024	PERS Survivors	25.11	0	0	0	25.11	25.11
PER01 - PUBLIC EMPLOYEES	INV0015128	08/08/2024	Employee-PERS Classic	2843.55	0	0	0	2843.55	2843.55
PER01 - PUBLIC EMPLOYEES	INV0015129	08/08/2024	PERS-Classic Employer Portion	9172.33	0	0	0	9172.33	9172.33
PER01 - PUBLIC EMPLOYEES	INV0015130	08/08/2024	Employee-PERS Classic	428.36	0	0	0	428.36	428.36
PER01 - PUBLIC EMPLOYEES	INV0015131	08/08/2024	Employer-PERS New	3963.63	0	0	0	3963.63	3963.63
PER01 - PUBLIC EMPLOYEES	INV0015132	08/08/2024	Employee-PERS New	3903.2	0	0	0	3903.2	3903.2
PER01 - PUBLIC EMPLOYEES	100000017645083	08/21/2024	GASB 68 Report FY24-25 Class	700	0	0	0	700	700
PER01 - PUBLIC EMPLOYEES	INV0015172	08/22/2024	PERS-Classic Employee Portion	144.95	0	0	0	144.95	144.95
PER01 - PUBLIC EMPLOYEES	INV0015173	08/22/2024	PERS-Classic Employer Portion	245.69	0	0	0	245.69	245.69
PER01 - PUBLIC EMPLOYEES	INV0015181	08/22/2024	PERS-Classic Employee Portion	2070.46	0	0	0	2070.46	2070.46
PER01 - PUBLIC EMPLOYEES	INV0015182	08/22/2024	PERS Survivors	25.11	0	0	0	25.11	25.11
PER01 - PUBLIC EMPLOYEES	INV0015183	08/22/2024	Employee-PERS Classic	2760.6	0	0	0	2760.6	2760.6
PER01 - PUBLIC EMPLOYEES	INV0015184	08/22/2024	PERS-Classic Employer Portion	9257.45	0	0	0	9257.45	9257.45
PER01 - PUBLIC EMPLOYEES	INV0015185	08/22/2024	Employee-PERS Classic	623.69	0	0	0	623.69	623.69
PER01 - PUBLIC EMPLOYEES	INV0015186	08/22/2024	Employer-PERS New	3824.61	0	0	0	3824.61	3824.61
PER01 - PUBLIC EMPLOYEES	INV0015187	08/22/2024	Employee-PERS New	3766.31	0	0	0	3766.31	3766.31
PER01 - PUBLIC EMPLOYEES	INV0015221	09/05/2024	PERS-Classic Employee Portion	144.95	0	0	0	144.95	144.95
PER01 - PUBLIC EMPLOYEES	INV0015222	09/05/2024	PERS-Classic Employer Portion	245.69	0	0	0	245.69	245.69
PER01 - PUBLIC EMPLOYEES	INV0015225	09/05/2024	PERS-Classic Employee Portion	2070.46	0	0	0	2070.46	2070.46
PER01 - PUBLIC EMPLOYEES	INV0015226	09/05/2024	PERS Survivors	25.11	0	0	0	25.11	25.11
PER01 - PUBLIC EMPLOYEES	INV0015227	09/05/2024	Employee-PERS Classic	2760.6	0	0	0	2760.6	2760.6
PER01 - PUBLIC EMPLOYEES	INV0015228	09/05/2024	PERS-Classic Employer Portion	9257.45	0	0	0	9257.45	9257.45
PER01 - PUBLIC EMPLOYEES	INV0015229	09/05/2024	Employee-PERS Classic	623.69	0	0	0	623.69	623.69
PER01 - PUBLIC EMPLOYEES	INV0015230	09/05/2024	Employer-PERS New	3833.74	0	0	0	3833.74	3833.74
PER01 - PUBLIC EMPLOYEES	INV0015231	09/05/2024	Employee-PERS New	3775.3	0	0	0	3775.3	3775.3
PER01 - PUBLIC EMPLOYEES	INV0015274	09/19/2024	PERS-Classic Employee Portion	144.95	0	0	0	144.95	144.95
PER01 - PUBLIC EMPLOYEES	INV0015275	09/19/2024	PERS-Classic Employer Portion	245.69	0	0	0	245.69	245.69
PER01 - PUBLIC EMPLOYEES	INV0015283	09/19/2024	PERS-Classic Employee Portion	2070.46	0	0	0	2070.46	2070.46
PER01 - PUBLIC EMPLOYEES	INV0015284	09/19/2024	PERS Survivors	26.04	0	0	0	26.04	26.04
PER01 - PUBLIC EMPLOYEES	INV0015285	09/19/2024	Employee-PERS Classic	2760.6	0	0	0	2760.6	2760.6
PER01 - PUBLIC EMPLOYEES	INV0015286	09/19/2024	PERS-Classic Employer Portion	9534.46	0	0	0	9534.46	9534.46
PER01 - PUBLIC EMPLOYEES	INV0015287	09/19/2024	Employee-PERS Classic	786.91	0	0	0	786.91	786.91
PER01 - PUBLIC EMPLOYEES	INV0015288	09/19/2024	Employer-PERS New	3798.23	0	0	0	3798.23	3798.23
PER01 - PUBLIC EMPLOYEES	INV0015289	09/19/2024	Employee-PERS New	3740.34	0	0	0	3740.34	3740.34
Total Paid To Same Vendor:				189045.23	0	0	0	189045.23	189045.23
Total PER01 - PUBLIC EMPLOYEES:				189045.23	0	0	0	189045.23	189045.23

PER05 - CAL PERS 457 PLAN

Paid To Same Vendor

PER05 - CAL PERS 457 PLAN	INV0015017	07/11/2024	Deferred Compensation	1096.15	0	0	0	1096.15	1096.15
PER05 - CAL PERS 457 PLAN	INV0015018	07/11/2024	Deferred Compensation	2437	0	0	0	2437	2437
PER05 - CAL PERS 457 PLAN	INV0015071	07/25/2024	Deferred Compensation	1096.15	0	0	0	1096.15	1096.15
PER05 - CAL PERS 457 PLAN	INV0015072	07/25/2024	Deferred Compensation	2437	0	0	0	2437	2437
PER05 - CAL PERS 457 PLAN	INV0015117	08/08/2024	Deferred Compensation	1096.15	0	0	0	1096.15	1096.15
PER05 - CAL PERS 457 PLAN	INV0015118	08/08/2024	Deferred Compensation	2437	0	0	0	2437	2437
PER05 - CAL PERS 457 PLAN	INV0015166	08/22/2024	Deferred Compensation	1164.11	0	0	0	1164.11	1164.11
PER05 - CAL PERS 457 PLAN	INV0015167	08/22/2024	Deferred Compensation	2025	0	0	0	2025	2025
PER05 - CAL PERS 457 PLAN	INV0015170	08/22/2024	Deferred Compensation	502.56	0	0	0	502.56	502.56
PER05 - CAL PERS 457 PLAN	INV0015216	09/05/2024	Deferred Compensation	1130.13	0	0	0	1130.13	1130.13
PER05 - CAL PERS 457 PLAN	INV0015217	09/05/2024	Deferred Compensation	3525	0	0	0	3525	3525
PER05 - CAL PERS 457 PLAN	INV0015220	09/05/2024	Deferred Compensation	457.28	0	0	0	457.28	457.28
PER05 - CAL PERS 457 PLAN	INV0015268	09/19/2024	Deferred Compensation	1130.13	0	0	0	1130.13	1130.13
PER05 - CAL PERS 457 PLAN	INV0015269	09/19/2024	Deferred Compensation	3525	0	0	0	3525	3525
PER05 - CAL PERS 457 PLAN	INV0015272	09/19/2024	Deferred Compensation	457.28	0	0	0	457.28	457.28
Total Paid To Same Vendor:				24515.94	0	0	0	24515.94	24515.94
Total PER05 - CAL PERS 457 PLAN:				24515.94	0	0	0	24515.94	24515.94

PHE01 - MICHAEL PHELPS

Paid To Same Vendor

PHE01 - MICHAEL PHELPS	8-07-24TRVLREIMB	08/29/2024	Travel Reimbursement 8-5-24	423.44	0	0	0	423.44	423.44
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Total Paid To Same Vendor:	423.44	0	0	0	423.44	423.44
Total PHE01 - MICHAEL PHELPS:	423.44	0	0	0	423.44	423.44

PUR01 - PURETEC INDUSTRIAL WATER

Paid To Same Vendor

PUR01 - PURETEC INDUSTRIAL V 2187645	07/01/2024	Deionized Water Service	81.13	0	0	0	81.13	81.13
PUR01 - PURETEC INDUSTRIAL V 2194220	08/13/2024	Chemicals - RMWTP	18059.23	0	0	0	18059.23	18059.23
PUR01 - PURETEC INDUSTRIAL V 2194221	08/13/2024	RMWTP Chemicals	18108.73	0	0	0	18108.73	18108.73
PUR01 - PURETEC INDUSTRIAL V 2197422	08/13/2024	Deionized Water Service	90.42	0	0	0	90.42	90.42
PUR01 - PURETEC INDUSTRIAL V 2199011	08/14/2024	Deionized Water Service	129.23	0	0	0	129.23	129.23
PUR01 - PURETEC INDUSTRIAL V 2199012	08/14/2024	Deionized Water Service	116.49	0	0	0	116.49	116.49
Total Paid To Same Vendor:			36585.23	0	0	0	36585.23	36585.23
Total PUR01 - PURETEC INDUSTRIAL WATER:			36585.23	0	0	0	36585.23	36585.23

PVH01 - PLEASANT VALLEY HISTORICAL SOCIETY

Paid To Same Vendor

PVH01 - PLEASANT VALLEY HIST AlFoxCongMsg	07/12/2024	Al Fox Congratulatory Messag	50	0	0	0	50	50
Total Paid To Same Vendor:			50	0	0	0	50	50
Total PVH01 - PLEASANT VALLEY HISTORICAL SOCIETY:			50	0	0	0	50	50

QUA02 - QUADIENT LEASING USA, INC.

Paid To Same Vendor

QUA02 - QUADIENT LEASING US Q1371142	07/02/2024	Postal Meter Rental 7-10-24 tl	551.81	0	0	0	551.81	551.81
QUA02 - QUADIENT LEASING US Q1496860	09/18/2024	Postal Meter Rental 10-10-24	551.81	0	0	0	551.81	551.81
Total Paid To Same Vendor:			1103.62	0	0	0	1103.62	1103.62
Total QUA02 - QUADIENT LEASING USA, INC.:			1103.62	0	0	0	1103.62	1103.62

QUA06 - QUALITY AG, INC

Paid To Same Vendor

QUA06 - QUALITY AG, INC 120712	07/31/2024	Site Clean Up Ponds	16178.85	0	0	0	16178.85	16178.85
QUA06 - QUALITY AG, INC 120778	07/31/2024	Weed Abatement Ponds	2328.75	0	0	0	2328.75	2328.75
Total Paid To Same Vendor:			18507.6	0	0	0	18507.6	18507.6
Total QUA06 - QUALITY AG, INC:			18507.6	0	0	0	18507.6	18507.6

QUI02 - QUINN COMPANY

Paid To Same Vendor

QUI02 - QUINN COMPANY WON10023077	09/26/2024	Pond Pump - Repair and Main	1026.53	0	0	0	1026.53	1026.53
QUI02 - QUINN COMPANY WON10080942	09/26/2024	Front Loader Service - CWRF	1465.69	0	0	0	1465.69	1465.69
Total Paid To Same Vendor:			2492.22	0	0	0	2492.22	2492.22
Total QUI02 - QUINN COMPANY:			2492.22	0	0	0	2492.22	2492.22

RFS01 - LINCOLN FINANCIAL GROUP**Paid To Same Vendor**

RFS01 - LINCOLN FINANCIAL GR	INV0015032	07/11/2024	Profit Share Contribution	3050.33	0	0	0	3050.33	3050.33
RFS01 - LINCOLN FINANCIAL GR	INV0015092	07/25/2024	Profit Share Contribution	3117.41	0	0	0	3117.41	3117.41
RFS01 - LINCOLN FINANCIAL GR	INV0015133	08/08/2024	Profit Share Contribution	3431.16	0	0	0	3431.16	3431.16
RFS01 - LINCOLN FINANCIAL GR	INV0015188	08/22/2024	Profit Share Contribution	3479.47	0	0	0	3479.47	3479.47
RFS01 - LINCOLN FINANCIAL GR	INV0015232	09/05/2024	Profit Share Contribution	3479.47	0	0	0	3479.47	3479.47
RFS01 - LINCOLN FINANCIAL GR	INV0015290	09/19/2024	Profit Share Contribution	3479.47	0	0	0	3479.47	3479.47

Total Paid To Same Vendor:				20037.31	0	0	0	20037.31	20037.31
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Total RFS01 - LINCOLN FINANCIAL GROUP:				20037.31	0	0	0	20037.31	20037.31
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ROY03 - ROYAL INDUSTRIAL SOLUTIONS**Paid To Same Vendor**

ROY03 - ROYAL INDUSTRIAL SOL	9009-1048228	07/31/2024	Repair Parts & Equipmnt-RMV	619.08	0	0	0	619.08	619.08
ROY03 - ROYAL INDUSTRIAL SOL	9009-1049425	08/09/2024	Repair Parts - Pond MCC	528.67	0	0	0	528.67	528.67
ROY03 - ROYAL INDUSTRIAL SOL	9009-1048433	08/20/2024	VFD Repair - RMWTP Skid	6329.9	0	0	0	6329.9	6329.9
ROY03 - ROYAL INDUSTRIAL SOL	9009-1050025	08/29/2024	VFD Repair - Diversion bar scr	2001.92	0	0	0	2001.92	2001.92
ROY03 - ROYAL INDUSTRIAL SOL	9009-1049595	09/04/2024	Replacement Drive - Pond Pur	8865.29	0	0	0	8865.29	8865.29

Total Paid To Same Vendor:				18344.86	0	0	0	18344.86	18344.86
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Total ROY03 - ROYAL INDUSTRIAL SOLUTIONS:				18344.86	0	0	0	18344.86	18344.86
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RPB01 - RP Barricade, Inc**Paid To Same Vendor**

RPB01 - RP Barricade, Inc	64914	08/12/2024	Raise Valve Stackings - Manhc	2425	0	0	0	2425	2425
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Total Paid To Same Vendor:				2425	0	0	0	2425	2425
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Total RPB01 - RP Barricade, Inc:				2425	0	0	0	2425	2425
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RTL01 - RT LAWRENCE CORPORATION**Paid To Same Vendor**

RTL01 - RT LAWRENCE CORPOR	49142	08/30/2024	Lockbox Monthly Charges-July	781.63	0	0	0	781.63	781.63
RTL01 - RT LAWRENCE CORPOR	49219	09/17/2024	Lockbox Services-August 2024	659.54	0	0	0	659.54	659.54

Total Paid To Same Vendor:				1441.17	0	0	0	1441.17	1441.17
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Total RTL01 - RT LAWRENCE CORPORATION:				1441.17	0	0	0	1441.17	1441.17
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SAG03 - SAGEVIEW ADVISORY GROUP, LLC**Paid To Same Vendor**

SAG03 - SAGEVIEW ADVISORY G	2024-18316	07/30/2024	Evaluation of alternative defir	6000	0	0	0	6000	6000
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Total Paid To Same Vendor:				6000	0	0	0	6000	6000
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Total SAG03 - SAGEVIEW ADVISORY GROUP, LLC:				6000	0	0	0	6000	6000
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SAL01 - SALINAS & SONS ROOTER INC**Paid To Same Vendor**

SAL01 - SALINAS & SONS ROOTE	00-17103	08/09/2024	Bathroom Repairs	630.6	0	0	0	630.6	630.6
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Total Paid To Same Vendor:				630.6	0	0	0	630.6	630.6
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Total SAL01 - SALINAS & SONS ROOTER INC:				630.6	0	0	0	630.6	630.6
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SAM01 - SAM HILL & SONS, INC.

Paid To Same Vendor

SAM01 - SAM HILL & SONS, INC. 4964	07/16/2024	Leak Repair - 498 Yorba Linda	7134.3	0	0	0	7134.3	7134.3
SAM01 - SAM HILL & SONS, INC. 4973	07/16/2024	Leak Repair - 2031 San Onofre	11865.8	0	0	0	11865.8	11865.8
SAM01 - SAM HILL & SONS, INC. 4974	07/16/2024	1101 Mission Verde - Emergei	8061.87	0	0	0	8061.87	8061.87
SAM01 - SAM HILL & SONS, INC. 4980	07/17/2024	Leak Repair - Creek Rd.	2902.3	0	0	0	2902.3	2902.3
SAM01 - SAM HILL & SONS, INC. 5031	08/14/2024	Leak Repair - 452 Mariposa Dr	15612.65	0	0	0	15612.65	15612.65
SAM01 - SAM HILL & SONS, INC. 5040	08/28/2024	Valve and manhole covers rai	152520	0	0	0	152520	152520
SAM01 - SAM HILL & SONS, INC. 5038	09/04/2024	Leak Repair - 11240 E. Las Pos	16198.08	0	0	0	16198.08	16198.08
SAM01 - SAM HILL & SONS, INC. 5051	09/04/2024	Leak Repair - 6" Non Potable \	11751.02	0	0	0	11751.02	11751.02
Total Paid To Same Vendor:			226046.02	0	0	0	226046.02	226046.02
Total SAM01 - SAM HILL & SONS, INC.:			226046.02	0	0	0	226046.02	226046.02

SAN04 - Santa Paula Materials, Inc.

Paid To Same Vendor

SAN04 - Santa Paula Materials, I 23843	08/14/2024	Rock and Sand	1090.39	0	0	0	1090.39	1090.39
Total Paid To Same Vendor:			1090.39	0	0	0	1090.39	1090.39
Total SAN04 - Santa Paula Materials, Inc.:			1090.39	0	0	0	1090.39	1090.39

SCE01 - SOUTHERN CALIF. EDISON

Paid To Same Vendor

SCE01 - SOUTHERN CALIF. EDISC AUG2024	08/07/2024	Current Monthly Usage Charg	270673.09	0	0	0	270673.09	270673.09
SCE01 - SOUTHERN CALIF. EDISC Sept24	09/16/2024	Current Usage Charges	251554.01	0	0	0	251554.01	251554.01
Total Paid To Same Vendor:			522227.1	0	0	0	522227.1	522227.1
Total SCE01 - SOUTHERN CALIF. EDISON:			522227.1	0	0	0	522227.1	522227.1

SCF01 - SC Fuels

Paid To Same Vendor

SCF01 - SC Fuels 2674407IN	07/01/2024	Material & Supplies - FUEL	1097.5	0	0	0	1097.5	1097.5
SCF01 - SC Fuels 2677798IN	07/15/2024	Material & Supplies - FUEL	1121.96	0	0	0	1121.96	1121.96
SCF01 - SC Fuels 2682785IN	07/31/2024	Material & Supplies - FUEL	1898.05	0	0	0	1898.05	1898.05
SCF01 - SC Fuels 2687745IN	07/31/2024	Material & Supplies - FUEL	1158.07	0	0	0	1158.07	1158.07
SCF01 - SC Fuels 2692238IN	08/09/2024	Material & Supplies - FUEL	1558.03	0	0	0	1558.03	1558.03
SCF01 - SC Fuels 2698024IN	08/09/2024	Material & Supplies - FUEL	1651.61	0	0	0	1651.61	1651.61
SCF01 - SC Fuels 2703755IN	08/20/2024	Material & Supplies - FUEL	1655.84	0	0	0	1655.84	1655.84
SCF01 - SC Fuels 2707712IN	08/28/2024	Material & Supplies - FUEL	1526.38	0	0	0	1526.38	1526.38
SCF01 - SC Fuels 2712789IN	09/03/2024	Material & Supplies - FUEL	1466.8	0	0	0	1466.8	1466.8
SCF01 - SC Fuels 2714925IN	09/13/2024	Material & Supplies - FUEL	1569.89	0	0	0	1569.89	1569.89
SCF01 - SC Fuels 2720884IN	09/13/2024	Material & Supplies - FUEL	1651.76	0	0	0	1651.76	1651.76
SCF01 - SC Fuels 2727339IN	09/30/2024	Material & Supplies - FUEL	1813.03	0	0	0	1813.03	1813.03
SCF01 - SC Fuels 2732209IN	09/30/2024	Material & Supplies - FUEL	1298.09	0	0	0	1298.09	1298.09
Total Paid To Same Vendor:			19467.01	0	0	0	19467.01	19467.01
Total SCF01 - SC Fuels:			19467.01	0	0	0	19467.01	19467.01

SCG01 - SOUTHERN CALIFORNIA GAS

Paid To Same Vendor

SCG01 - SOUTHERN CALIFORNIA August2024	08/14/2024	Usage Charges-July 2024-Act :	14.79	0	0	0	14.79	14.79
SCG01 - SOUTHERN CALIFORNIA August2024-A	08/14/2024	Usage Charges-July 2024-Act :	6.22	0	0	0	6.22	6.22
SCG01 - SOUTHERN CALIFORNIA Sept2024	09/16/2024	August 2024 Usage -Account :	16.35	0	0	0	16.35	16.35
SCG01 - SOUTHERN CALIFORNIA Sept2024-A	09/16/2024	August 2024 Usage -Account :	7.82	0	0	0	7.82	7.82
Total Paid To Same Vendor:			45.18	0	0	0	45.18	45.18
Total SCG01 - SOUTHERN CALIFORNIA GAS:			45.18	0	0	0	45.18	45.18

SEC03 - SYMETRA LIFE INS CO.

Paid To Same Vendor

SEC03 - SYMETRA LIFE INS CO.	INV0015080	07/25/2024	Life Insurance	293.75	0	0	0	293.75	293.75
SEC03 - SYMETRA LIFE INS CO.	INV0015176	08/22/2024	Life Insurance	305.5	0	0	0	305.5	305.5
SEC03 - SYMETRA LIFE INS CO.	INV0015278	09/19/2024	Life Insurance	317.25	0	0	0	317.25	317.25
Total Paid To Same Vendor:				916.5	0	0	0	916.5	916.5
Total SEC03 - SYMETRA LIFE INS CO.:				916.5	0	0	0	916.5	916.5

SMT01 - SM TIRE, INC.

Paid To Same Vendor

SMT01 - SM TIRE, INC.	256507	08/09/2024	Repair Parts - 938 Loader Tire	726.05	0	0	0	726.05	726.05
SMT01 - SM TIRE, INC.	256587	08/09/2024	Repair Parts - 938 Loader Tire	384	0	0	0	384	384
SMT01 - SM TIRE, INC.	256899	09/03/2024	Repair Parts - 938 Loader Tire	523.68	0	0	0	523.68	523.68
Total Paid To Same Vendor:				1633.73	0	0	0	1633.73	1633.73
Total SMT01 - SM TIRE, INC.:				1633.73	0	0	0	1633.73	1633.73

SOU01 - SOUTH VALLEY COMPANIES INC

Paid To Same Vendor

SOU01 - SOUTH VALLEY COMPA	Pymt3-PW23-02	07/31/2024	Additional Pilot Hole Drilling	24200	0	0	0	24200	24200
SOU01 - SOUTH VALLEY COMPA	Pymt3-PW23-02	07/31/2024	Additional T& M for well deve	7499	0	0	0	7499	7499
SOU01 - SOUTH VALLEY COMPA	Pymt3-PW23-02	07/31/2024	Heritage Park Monitoring Wel	17001	0	0	0	17001	17001
SOU01 - SOUTH VALLEY COMPA	Pymt3-PW23-02	07/31/2024	Increased well depth	77800	0	0	0	77800	77800
SOU01 - SOUTH VALLEY COMPA	Retention-Pymt 3	07/31/2024	Retention from Pymt 3-Projec	-6325	0	0	0	-6325	-6325
SOU01 - SOUTH VALLEY COMPA	10789-Retention Rlse	08/29/2024	Retention Payment Project-PV	28626.25	0	0	0	28626.25	28626.25
Total Paid To Same Vendor:				148801.25	0	0	0	148801.25	148801.25
Total SOU01 - SOUTH VALLEY COMPANIES INC:				148801.25	0	0	0	148801.25	148801.25

SPA01 - SPARKLETTS

Paid To Same Vendor

SPA01 - SPARKLETTS	4667386-080424	08/09/2024	Distilled Bottled Water	64.45	0	0	0	64.45	64.45
SPA01 - SPARKLETTS	4667386-090124	09/04/2024	Distilled Bottled Water	64.95	0	0	0	64.95	64.95
Total Paid To Same Vendor:				129.4	0	0	0	129.4	129.4
Total SPA01 - SPARKLETTS:				129.4	0	0	0	129.4	129.4

STA05 - STATE WATER RESOURCES CONTROL BOARD

Paid To Same Vendor

STA05 - STATE WATER RESOURC	T2Cert-Graham Moland	08/02/2024	Certification Renewal T2 - Gra	60	0	0	0	60	60
STA05 - STATE WATER RESOURC	T3 Exam-KyleH	08/13/2024	T3 Exam-Kyle Henschel	100	0	0	0	100	100
STA05 - STATE WATER RESOURC	T3 Exam-MarkS	08/13/2024	T3 Re-Exam-Mark Sepulveda	70	0	0	0	70	70
Total Paid To Same Vendor:				230	0	0	0	230	230
Total STA05 - STATE WATER RESOURCES CONTROL BOARD:				230	0	0	0	230	230

SWE01 - SWEEPING CORP OF AMERICA

Paid To Same Vendor

SWE01 - SWEEPING CORP OF AM	74511VS	09/13/2024	Sweeping at CWRP - Grounds	400	0	0	0	400	400
Total Paid To Same Vendor:				400	0	0	0	400	400
Total SWE01 - SWEEPING CORP OF AMERICA:				400	0	0	0	400	400

SYN02 - SYNAGRO TECHNOLOGIES, INC.

Paid To Same Vendor

SYN02 - SYNAGRO TECHNOLOGI	50220	08/13/2024	Sludge Removal	13906.6	0	0	0	13906.6	13906.6
SYN02 - SYNAGRO TECHNOLOGI	51276	09/13/2024	Sludge Removal	9774.8	0	0	0	9774.8	9774.8
Total Paid To Same Vendor:				23681.4	0	0	0	23681.4	23681.4
Total SYN02 - SYNAGRO TECHNOLOGIES, INC.:				23681.4	0	0	0	23681.4	23681.4

T&T01 - T&T TRUCK & CRANE SERVICE

Paid To Same Vendor

T&T01 - T&T TRUCK & CRANE SE	169205	09/03/2024	Diversion Sand Removal	1160.5	0	0	0	1160.5	1160.5
Total Paid To Same Vendor:				1160.5	0	0	0	1160.5	1160.5

Total T&T01 - T&T TRUCK & CRANE SERVICE:	1160.5	0	0	0	0	1160.5	1160.5
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THE02 - THE CAPRICORN GROUP

Paid To Same Vendor

THE02 - THE CAPRICORN GROU	6234	09/03/2024	Materials & Supplies-Kitchen,	998	0	0	0	998	998
THE02 - THE CAPRICORN GROU	19669	09/13/2024	Kitchen -Bathroom-Janitorial	879.08	0	0	0	879.08	879.08
THE02 - THE CAPRICORN GROU	19677	09/13/2024	Materials & Supplies - Kim Wi	118.92	0	0	0	118.92	118.92
Total Paid To Same Vendor:				1996	0	0	0	1996	1996

Total THE02 - THE CAPRICORN GROUP:	1996	0	0	0	0	1996	1996
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THE09 - Thermo Electron North America LLC

Paid To Same Vendor

THE09 - Thermo Electron North	84998130	08/12/2024	Ion Chromatograph Consumal	342.95	0	0	0	342.95	342.95
THE09 - Thermo Electron North	85320571	08/12/2024	Lab Materials and Supplies	342.95	0	0	0	342.95	342.95
THE09 - Thermo Electron North	85466234	08/12/2024	Ion Chromatograph Parts	1930.95	0	0	0	1930.95	1930.95
THE09 - Thermo Electron North	85590692	08/12/2024	Ion Chromatograph Parts	1670	0	0	0	1670	1670
THE09 - Thermo Electron North	85153490	08/13/2024	Lab Supplies	158.95	0	0	0	158.95	158.95
THO09 - THOMAS SCIENTIFIC	3348999	07/17/2024	Lab Supplies	269.74	0	0	0	269.74	269.74
THO09 - THOMAS SCIENTIFIC	3356946	07/30/2024	Materials and Supplies for Lat	502.2	0	0	0	502.2	502.2
THO09 - THOMAS SCIENTIFIC	3364771	08/08/2024	Materials for the Main Lab	263.95	0	0	0	263.95	263.95
THO09 - THOMAS SCIENTIFIC	3357837	08/12/2024	Supplies for the Lab	171.38	0	0	0	171.38	171.38
THO09 - THOMAS SCIENTIFIC	3358940	08/13/2024	Lab Supplies	112.83	0	0	0	112.83	112.83
THO09 - THOMAS SCIENTIFIC	3371207	08/13/2024	Lab Supplies	98.05	0	0	0	98.05	98.05
THO09 - THOMAS SCIENTIFIC	3372219	08/13/2024	Lab Supplies	54.74	0	0	0	54.74	54.74
THO09 - THOMAS SCIENTIFIC	3400409	09/16/2024	Laboratory Supplies	7.64	0	0	0	7.64	7.64
THO09 - THOMAS SCIENTIFIC	3400883	09/18/2024	Lab Reference Material	208.89	0	0	0	208.89	208.89
Total Paid To Same Vendor:				1689.42	0	0	0	1689.42	1689.42

Total THO09 - THOMAS SCIENTIFIC:	1689.42	0	0	0	0	1689.42	1689.42
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TRA02 - TRAVIS AGRICULTURAL, INC

Paid To Same Vendor

TRA02 - TRAVIS AGRICULTURAL,	24511-P	07/31/2024	LSLI Sampling & Verification	54730	0	0	0	54730	54730
TRA02 - TRAVIS AGRICULTURAL,	24511-F	08/28/2024	LSLI Sampling & Verification	29470	0	0	0	29470	29470
Total Paid To Same Vendor:				84200	0	0	0	84200	84200

Total TRA02 - TRAVIS AGRICULTURAL, INC:	84200	0	0	0	0	84200	84200
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UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CA

Paid To Same Vendor

UND01 - UNDERGROUND SERVI	24-250181	08/09/2024	Dig Alert Tickets - Monthly Ch	127.61	0	0	0	127.61	127.61
UND01 - UNDERGROUND SERVI	720240214	08/09/2024	Dig Alert Tickets - Monthly Ch	511.35	0	0	0	511.35	511.35
UND01 - UNDERGROUND SERVI	24-250555	09/03/2024	Monthly Charges-Dig Alert Tic	127.61	0	0	0	127.61	127.61
UND01 - UNDERGROUND SERVI	820240217	09/03/2024	Monthly Charges-Dig Alert Tic	344.85	0	0	0	344.85	344.85
Total Paid To Same Vendor:				1111.42	0	0	0	1111.42	1111.42

UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC:	1111.42	0	0	0	0	1111.42	1111.42
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UNI08 - UNIFIRST CORPORATION

Paid To Same Vendor

UNI08 - UNIFIRST CORPORATIO	2210111274	07/02/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATIO	2210111275	07/02/2024	Uniform Cleaning Service	346.12	0	0	0	346.12	346.12
UNI08 - UNIFIRST CORPORATIO	2210113217	07/15/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATIO	2210113218	07/15/2024	Uniform Cleaning Service	147.93	0	0	0	147.93	147.93
UNI08 - UNIFIRST CORPORATIO	2210115174	07/16/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATIO	2210115180	07/16/2024	Uniform Cleaning Service	146.26	0	0	0	146.26	146.26
UNI08 - UNIFIRST CORPORATIO	2210116987	07/31/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATIO	2210116990	07/31/2024	Uniform Cleaning Service	178.39	0	0	0	178.39	178.39
UNI08 - UNIFIRST CORPORATIO	2210118551	07/31/2024	Office Cleaning Supplies - Tow	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATIO	2210118552	07/31/2024	Uniform Cleaning Service	159	0	0	0	159	159
UNI08 - UNIFIRST CORPORATIO	2210120797	08/09/2024	Office Cleaning Supplies-Towe	87.46	0	0	0	87.46	87.46
UNI08 - UNIFIRST CORPORATIO	2210120801	08/09/2024	Uniform Cleaning Service	145.93	0	0	0	145.93	145.93

UNI08 - UNIFIRST CORPORATIO	2210122724	08/13/2024	Office Cleaning Supplies - Tow	91.42	0	0	0	91.42	91.42
UNI08 - UNIFIRST CORPORATIO	2210122726	08/13/2024	Uniform Cleaning Service	159.28	0	0	0	159.28	159.28
UNI08 - UNIFIRST CORPORATIO	2210124582	08/28/2024	Office Cleaning Supplies - Tow	91.42	0	0	0	91.42	91.42
UNI08 - UNIFIRST CORPORATIO	2210124584	08/28/2024	Uniform Cleaning Service	162.81	0	0	0	162.81	162.81
UNI08 - UNIFIRST CORPORATIO	2210126458	08/28/2024	Office Cleaning Supplies - Tow	91.42	0	0	0	91.42	91.42
UNI08 - UNIFIRST CORPORATIO	2210128034	09/03/2024	Office Cleaning Supplies - Tow	91.42	0	0	0	91.42	91.42
UNI08 - UNIFIRST CORPORATIO	2210128037	09/03/2024	Uniform Cleaning Service	159.66	0	0	0	159.66	159.66
UNI08 - UNIFIRST CORPORATIO	2210130168	09/12/2024	Office Cleaning Supplies - Tow	91.42	0	0	0	91.42	91.42
UNI08 - UNIFIRST CORPORATIO	2210130171	09/12/2024	Uniform Cleaning Service	159.66	0	0	0	159.66	159.66
UNI08 - UNIFIRST CORPORATIO	2210132153	09/17/2024	Office Cleaning Supplies - Tow	91.42	0	0	0	91.42	91.42
UNI08 - UNIFIRST CORPORATIO	2210132158	09/17/2024	Uniform Cleaning Service	197.59	0	0	0	197.59	197.59
UNI08 - UNIFIRST CORPORATIO	2210134085	09/30/2024	Office Cleaning Supplies-Towe	91.42	0	0	0	91.42	91.42
UNI08 - UNIFIRST CORPORATIO	2210134086	09/30/2024	Uniform Cleaning Supplies	197.43	0	0	0	197.43	197.43
Total Paid To Same Vendor:				3324.76	0	0	0	3324.76	3324.76
Total UNI08 - UNIFIRST CORPORATION:				3324.76	0	0	0	3324.76	3324.76

UNI10 - UNITED STATES TREASURY

Paid To Same Vendor

UNI10 - UNITED STATES TREASL	INV0015005	07/02/2024	FIT	2.16	0	0	0	2.16	2.16
UNI10 - UNITED STATES TREASL	INV0015006	07/02/2024	Payroll- Medicare Tax	0.52	0	0	0	0.52	0.52
UNI10 - UNITED STATES TREASL	INV0015033	07/11/2024	FIT	13594.02	0	0	0	13594.02	13594.02
UNI10 - UNITED STATES TREASL	INV0015034	07/11/2024	Payroll- Medicare Tax	3640.86	0	0	0	3640.86	3640.86
UNI10 - UNITED STATES TREASL	INV0015063	07/25/2024	FIT	28.33	0	0	0	28.33	28.33
UNI10 - UNITED STATES TREASL	INV0015064	07/25/2024	Payroll-Social Security Tax	595.2	0	0	0	595.2	595.2
UNI10 - UNITED STATES TREASL	INV0015065	07/25/2024	Payroll- Medicare Tax	168.2	0	0	0	168.2	168.2
UNI10 - UNITED STATES TREASL	INV0015095	07/25/2024	FIT	13499.68	0	0	0	13499.68	13499.68
UNI10 - UNITED STATES TREASL	INV0015096	07/25/2024	Payroll- Medicare Tax	3580.24	0	0	0	3580.24	3580.24
UNI10 - UNITED STATES TREASL	INV0015134	08/08/2024	FIT	15670.72	0	0	0	15670.72	15670.72
UNI10 - UNITED STATES TREASL	INV0015135	08/08/2024	Payroll- Medicare Tax	3979.74	0	0	0	3979.74	3979.74
UNI10 - UNITED STATES TREASL	INV0015191	08/22/2024	FIT	15116.59	0	0	0	15116.59	15116.59
UNI10 - UNITED STATES TREASL	INV0015192	08/22/2024	Payroll- Medicare Tax	3910.02	0	0	0	3910.02	3910.02
UNI10 - UNITED STATES TREASL	INV0015197	08/22/2024	Payroll-Social Security Tax	545.6	0	0	0	545.6	545.6
UNI10 - UNITED STATES TREASL	INV0015198	08/22/2024	Payroll- Medicare Tax	150.8	0	0	0	150.8	150.8
UNI10 - UNITED STATES TREASL	INV0015233	09/05/2024	FIT	15039.95	0	0	0	15039.95	15039.95
UNI10 - UNITED STATES TREASL	INV0015234	09/05/2024	Payroll- Medicare Tax	3926.86	0	0	0	3926.86	3926.86
UNI10 - UNITED STATES TREASL	INV0015260	09/19/2024	FIT	7.69	0	0	0	7.69	7.69
UNI10 - UNITED STATES TREASL	INV0015261	09/19/2024	Payroll-Social Security Tax	421.6	0	0	0	421.6	421.6
UNI10 - UNITED STATES TREASL	INV0015262	09/19/2024	Payroll- Medicare Tax	133.4	0	0	0	133.4	133.4
UNI10 - UNITED STATES TREASL	INV0015293	09/19/2024	FIT	14644.65	0	0	0	14644.65	14644.65
UNI10 - UNITED STATES TREASL	INV0015294	09/19/2024	Payroll- Medicare Tax	3907.24	0	0	0	3907.24	3907.24
Total Paid To Same Vendor:				112564.07	0	0	0	112564.07	112564.07
Total UNI10 - UNITED STATES TREASURY:				112564.07	0	0	0	112564.07	112564.07

UNI13 - UNION MATERIALS TESTING, INC

Paid To Same Vendor

UNI13 - UNION MATERIALS TES`	653	09/04/2024	Materials Testing for Solids De	1527.5	0	0	0	1527.5	1527.5
Total Paid To Same Vendor:				1527.5	0	0	0	1527.5	1527.5
Total UNI13 - UNION MATERIALS TESTING, INC:				1527.5	0	0	0	1527.5	1527.5

UNU01 - UNUM LIFE INSURANCE

Paid To Same Vendor

UNU01 - UNUM LIFE INSURANC	INV0015081	08/01/2024	Lont Term Disability	1240.05	0	0	0	1240.05	1240.05
UNU01 - UNUM LIFE INSURANC	INV0015093	08/01/2024	Short Term Disability	288.31	0	0	0	288.31	288.31
UNU01 - UNUM LIFE INSURANC	CM0000524	08/02/2024	Kohr Credit for July	-63.62	0	0	0	-63.62	-63.62
UNU01 - UNUM LIFE INSURANC	INV0015177	09/01/2024	Lont Term Disability	1240.05	0	0	0	1240.05	1240.05
UNU01 - UNUM LIFE INSURANC	INV0015189	09/01/2024	Short Term Disability	288.31	0	0	0	288.31	288.31
UNU01 - UNUM LIFE INSURANC	8-24 PR ME	09/03/2024	Patacsil Premium Retroactive	127.24	0	0	0	127.24	127.24
UNU01 - UNUM LIFE INSURANC	INV0015279	09/19/2024	Lont Term Disability	1240.05	0	0	0	1240.05	1240.05
UNU01 - UNUM LIFE INSURANC	INV0015291	09/19/2024	Short Term Disability	288.31	0	0	0	288.31	288.31
Total Paid To Same Vendor:				4648.7	0	0	0	4648.7	4648.7

Total UNU01 - UNUM LIFE INSURANCE: 4648.7 0 0 0 4648.7 4648.7

USA01 - USA BLUE BOOK

Paid To Same Vendor

USA01 - USA BLUE BOOK	INV00409272	07/01/2024	Lab Supplies	148.01	0	0	0	148.01	148.01
USA01 - USA BLUE BOOK	INV00425065	07/29/2024	Lab Supplies	238.38	0	0	0	238.38	238.38
USA01 - USA BLUE BOOK	INV00431362	07/29/2024	Lab Supplies	286.45	0	0	0	286.45	286.45
USA01 - USA BLUE BOOK	INV00437659	07/31/2024	Repair Parts & Equipmen -SRP	902.74	0	0	0	902.74	902.74
USA01 - USA BLUE BOOK	INV00446506	08/09/2024	Well Level Sounder	197.84	0	0	0	197.84	197.84
USA01 - USA BLUE BOOK	INV00447086	08/09/2024	Pump Tubes	172.82	0	0	0	172.82	172.82
USA01 - USA BLUE BOOK	IN00448563	08/13/2024	Lab Supplies	100.73	0	0	0	100.73	100.73
USA01 - USA BLUE BOOK	INV00447837	08/13/2024	Lab Supplies	720.44	0	0	0	720.44	720.44
USA01 - USA BLUE BOOK	INV00461488	08/28/2024	Materials & Supplies - M4 Tut	704.81	0	0	0	704.81	704.81
USA01 - USA BLUE BOOK	INV00446958	09/03/2024	Heritage Park Level Transduce	6983.61	0	0	0	6983.61	6983.61
USA01 - USA BLUE BOOK	INV00466266	09/03/2024	Repair Parts and Equipment-L	902.7	0	0	0	902.7	902.7
USA01 - USA BLUE BOOK	INV00475608	09/12/2024	Laboratory Supplies	372.43	0	0	0	372.43	372.43

Total Paid To Same Vendor: 11730.96 0 0 0 11730.96 11730.96

Total USA01 - USA BLUE BOOK: 11730.96 0 0 0 11730.96 11730.96

USB02 - U.S. BANK CORPORATE

Paid To Same Vendor

USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	7/18 WaterWise Meeting	11.55	0	0	0	11.55	11.55
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	7/18 WaterWise Meeting	10.3	0	0	0	10.3	10.3
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	7/18 WaterWise Meeting	11.15	0	0	0	11.15	11.15
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	ACWA LeadersForum flight,W	121.67	0	0	0	121.67	121.67
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	ACWA LeadersForum flight,W	112.31	0	0	0	112.31	112.31
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	ACWA LeadersForum flight,W	125.99	0	0	0	125.99	125.99
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Cable ties/Rack Mount Screws	54.56	0	0	0	54.56	54.56
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Cable ties/Rack Mount Screws	50.36	0	0	0	50.36	50.36
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Cable ties/Rack Mount Screws	56.49	0	0	0	56.49	56.49
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	CCWUC ed luncheon,SafetyLu	295.45	0	0	0	295.45	295.45
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	CCWUC ed luncheon,SafetyLu	272.72	0	0	0	272.72	272.72
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	CCWUC ed luncheon,SafetyLu	305.9	0	0	0	305.9	305.9
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Concrete Mix for leak repair y	340.35	0	0	0	340.35	340.35
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Hardware for Woodcreek Wel	93.87	0	0	0	93.87	93.87
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Headset for meetings (Chris),	64.71	0	0	0	64.71	64.71
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Headset for meetings (Chris),	70.1	0	0	0	70.1	70.1
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Headset for meetings (Chris),	72.59	0	0	0	72.59	72.59
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Internet,domain,onlineIVR,Ca	1179.66	0	0	0	1179.66	1179.66
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Internet,domain,onlineIVR,Ca	1277.96	0	0	0	1277.96	1277.96
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Internet,domain,onlineIVR,Ca	1323.33	0	0	0	1323.33	1323.33
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Membership Renewal	122.5	0	0	0	122.5	122.5
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Membership Renewal	118.3	0	0	0	118.3	118.3
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Membership Renewal	109.2	0	0	0	109.2	109.2
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Office Equip,BatteryChargingS	519.76	0	0	0	519.76	519.76
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Office Equip,BatteryChargingS	501.94	0	0	0	501.94	501.94
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Office Equip,BatteryChargingS	463.33	0	0	0	463.33	463.33
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Oil change for work truck unit	51.64	0	0	0	51.64	51.64
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Oil change for work truck unit	46.04	0	0	0	46.04	46.04
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Oil change for work truck unit	49.87	0	0	0	49.87	49.87
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Paper towels/cups O&M,Flex	144.45	0	0	0	144.45	144.45
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Paper towels/cups O&M,Flex	133.34	0	0	0	133.34	133.34
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Paper towels/cups O&M,Flex	149.58	0	0	0	149.58	149.58
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Personal Purchase-will reimbu	118.42	0	0	0	118.42	118.42
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Pressure reducing valve reuil	195.86	0	0	0	195.86	195.86
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Pressure reducing valves & rel	348.21	0	0	0	348.21	348.21
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Pump,UltraSonicCleaner,Batte	276.32	0	0	0	276.32	276.32
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Pump,UltraSonicCleaner,Batte	575.66	0	0	0	575.66	575.66
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Pump,UltraSonicCleaner,Batte	299.34	0	0	0	299.34	299.34
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Samples Ice,Pietri Dishes,tubii	171.13	0	0	0	171.13	171.13
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Samples Ice,Pietri Dishes,tubii	356.52	0	0	0	356.52	356.52

USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Samples Ice,Pietri Dishes,tubir	185.39	0	0	0	185.39	185.39
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Shipped UCMR samples to BSI	119.85	0	0	0	119.85	119.85
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Shipped UCMR samples to BSI	129.84	0	0	0	129.84	129.84
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Shipped UCMR samples to BSI	249.69	0	0	0	249.69	249.69
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Supplies,propane for forklift,g	226.51	0	0	0	226.51	226.51
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Supplies,propane for forklift,g	209.08	0	0	0	209.08	209.08
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	Supplies,propane for forklift,g	234.55	0	0	0	234.55	234.55
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	teleconferencing for Board & :	101.03	0	0	0	101.03	101.03
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	teleconferencing for Board & :	93.26	0	0	0	93.26	93.26
USB02 - U.S. BANK CORPORATE	24-Jul	08/07/2024	teleconferencing for Board & :	104.62	0	0	0	104.62	104.62
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	all thread,spray paint, hose fit	1078.18	0	0	0	1078.18	1078.18
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Ant and bug termite killer spr	25.71	0	0	0	25.71	25.71
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Battery,OilChange,Coolant,Ca	449.53	0	0	0	449.53	449.53
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Battery,OilChange,Coolant,Ca	400.72	0	0	0	400.72	400.72
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Battery,OilChange,Coolant,Ca	434.12	0	0	0	434.12	434.12
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Benefits Ad hoc meeting	11.02	0	0	0	11.02	11.02
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Benefits Ad hoc meeting	12.38	0	0	0	12.38	12.38
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Benefits Ad hoc meeting	11.95	0	0	0	11.95	11.95
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Boots,CertRenew,Safety/Web	673.39	0	0	0	673.39	673.39
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Boots,CertRenew,Safety/Web	621.59	0	0	0	621.59	621.59
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Boots,CertRenew,Safety/Web	697.28	0	0	0	697.28	697.28
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Camrosa Hats,job ad,backg ch	588.76	0	0	0	588.76	588.76
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Camrosa Hats,job ad,backg ch	568.57	0	0	0	568.57	568.57
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Camrosa Hats,job ad,backg ch	524.83	0	0	0	524.83	524.83
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Car Wash	12.5	0	0	0	12.5	12.5
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Car Wash	11.54	0	0	0	11.54	11.54
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Car Wash	12.95	0	0	0	12.95	12.95
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	CCWUC Ed Luncheon (15 EEs)	225.75	0	0	0	225.75	225.75
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	CCWUC Ed Luncheon (15 EEs)	201.24	0	0	0	201.24	201.24
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	CCWUC Ed Luncheon (15 EEs)	218.01	0	0	0	218.01	218.01
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Day Planners	11.14	0	0	0	11.14	11.14
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Day Planners	12.07	0	0	0	12.07	12.07
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Day Planners	12.5	0	0	0	12.5	12.5
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Ergonomic office equipment	52.2	0	0	0	52.2	52.2
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Ergonomic office equipment	48.19	0	0	0	48.19	48.19
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Ergonomic office equipment	54.05	0	0	0	54.05	54.05
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Ice/supplies ,surge protector f	16.12	0	0	0	16.12	16.12
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Ice/supplies ,surge protector f	33.59	0	0	0	33.59	33.59
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Ice/supplies ,surge protector f	17.47	0	0	0	17.47	17.47
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Internet,Web Hosting, Online	516.45	0	0	0	516.45	516.45
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Internet,Web Hosting, Online	476.73	0	0	0	476.73	476.73
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Internet,Web Hosting, Online	534.79	0	0	0	534.79	534.79
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Kitchen/OfficeSupplies, Mail r	430.65	0	0	0	430.65	430.65
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Kitchen/OfficeSupplies, Mail r	466.54	0	0	0	466.54	466.54
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Kitchen/OfficeSupplies, Mail r	483.11	0	0	0	483.11	483.11
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Logo Shirts - Uniforms	199.17	0	0	0	199.17	199.17
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Logo Shirts - Uniforms	183.85	0	0	0	183.85	183.85
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Logo Shirts - Uniforms	206.24	0	0	0	206.24	206.24
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Membership Renewal	189.28	0	0	0	189.28	189.28
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Membership Renewal	174.72	0	0	0	174.72	174.72
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Membership Renewal	196	0	0	0	196	196
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	New NucS Workstations, AC/E	654.23	0	0	0	654.23	654.23
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	New NucS Workstations, AC/E	603.9	0	0	0	603.9	603.9
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	New NucS Workstations, AC/E	677.45	0	0	0	677.45	677.45
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	OT leak mariposa	104.61	0	0	0	104.61	104.61
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Phone cases, Headset	104.12	0	0	0	104.12	104.12
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Phone cases, Headset	92.82	0	0	0	92.82	92.82
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Phone cases, Headset	100.55	0	0	0	100.55	100.55
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Print Drawings for Dewatering	625.48	0	0	0	625.48	625.48
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Shipped Samples to BSK	53.54	0	0	0	53.54	53.54
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Shipped Samples to BSK	102.96	0	0	0	102.96	102.96

USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Shipped Samples to BSK	49.42	0	0	0	49.42	49.42
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	teleconferencing Board & staf	104.62	0	0	0	104.62	104.62
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	teleconferencing Board & staf	101.03	0	0	0	101.03	101.03
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	teleconferencing Board & staf	93.26	0	0	0	93.26	93.26
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	test pmt #7227	14.08	0	0	0	14.08	14.08
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	test pmt #7227 processing fee	0.93	0	0	0	0.93	0.93
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	test pmt #7227 processing fee	0.96	0	0	0	0.96	0.96
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	test pmt #7227 processing fee	0.86	0	0	0	0.86	0.86
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Tools - M18 Kit, Unit 6, Meete	1027.98	0	0	0	1027.98	1027.98
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Trash cans,Storage Box,CO2 T.	90.01	0	0	0	90.01	90.01
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Trash cans,Storage Box,CO2 T.	93.2	0	0	0	93.2	93.2
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Trash cans,Storage Box,CO2 T.	83.08	0	0	0	83.08	83.08
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	U bolts and debris screen for c	112.73	0	0	0	112.73	112.73
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	WeightsRecalib, WaterFilter,S	106.01	0	0	0	106.01	106.01
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	WeightsRecalib, WaterFilter,S	114.84	0	0	0	114.84	114.84
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	WeightsRecalib, WaterFilter,S	220.85	0	0	0	220.85	220.85
USB02 - U.S. BANK CORPORATE	24-Aug	09/04/2024	Wheels for backgate at GAC	16.07	0	0	0	16.07	16.07
Total Paid To Same Vendor:				28700.72	0	0	0	28700.72	28700.72
Total USB02 - U.S. BANK CORPORATE:				28700.72	0	0	0	28700.72	28700.72

UWA01 - UNITED WAY OF VENTURA CO.

Paid To Same Vendor

UWA01 - UNITED WAY OF VENT	INV0015016	07/11/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0015067	07/25/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0015116	08/08/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0015162	08/22/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0015215	09/05/2024	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENT	INV0015264	09/19/2024	Charity-United Way	20	0	0	0	20	20
Total Paid To Same Vendor:				120	0	0	0	120	120
Total UWA01 - UNITED WAY OF VENTURA CO.:				120	0	0	0	120	120

VEN11 - VCSDA

Paid To Same Vendor

VEN11 - VCSDA	81524	08/20/2024	8-06-24 VCSDA Meeting Dues	50	0	0	0	50	50
VEN11 - VCSDA	2024-2025 Dues	08/28/2024	VCSDA Annual Dues	150	0	0	0	150	150
Total Paid To Same Vendor:				200	0	0	0	200	200
Total VEN11 - VCSDA :				200	0	0	0	200	200

VEN21 - VENTURA COUNTY AIR POLLUTION CONTROL DIST

Paid To Same Vendor

VEN21 - VENTURA COUNTY AIR	-Permit PV Well#2	08/01/2024	PV Well No. 2 Stanby Generat	450	0	0	0	450	450
VEN21 - VENTURA COUNTY AIR	ConstrPermit-PV Well2	08/06/2024	Authority ConstructionPermit	450	0	0	0	450	450
VEN21 - VENTURA COUNTY AIR	Notice#25253	09/05/2024	Lynwood Well Emergency Ger	1218	0	0	0	1218	1218
VEN21 - VENTURA COUNTY AIR	1051437	09/17/2024	Generator Permit- PS2	733	0	0	0	733	733
Total Paid To Same Vendor:				2851	0	0	0	2851	2851
1 - VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT:				2851	0	0	0	2851	2851

VEN33 - GANNETT MEDIA CORP

Paid To Same Vendor

VEN33 - GANNETT MEDIA CORP	0006592619	09/04/2024	2024 Unclaimed Funds	372.12	0	0	0	372.12	372.12
Total Paid To Same Vendor:				372.12	0	0	0	372.12	372.12
Total VEN33 - GANNETT MEDIA CORP:				372.12	0	0	0	372.12	372.12

VEN38 - VENCO WESTERN, INC.

Paid To Same Vendor

VEN38 - VENCO WESTERN, INC.	0032642-IN	09/18/2024	Landscape Repairs at Woodcr	2832	0	0	0	2832	2832
Total Paid To Same Vendor:				2832	0	0	0	2832	2832
Total VEN38 - VENCO WESTERN, INC.:				2832	0	0	0	2832	2832

VER02 - VERIZON WIRELESS

Paid To Same Vendor

VER02 - VERIZON WIRELESS	9969672278	07/31/2024	Cell Phones	3321.4	0	0	0	3321.4	3321.4
VER02 - VERIZON WIRELESS	9972076824	09/03/2024	CELL PHONES	3427.51	0	0	0	3427.51	3427.51
Total Paid To Same Vendor:				6748.91	0	0	0	6748.91	6748.91
Total VER02 - VERIZON WIRELESS:				6748.91	0	0	0	6748.91	6748.91

WAL04 - WALTON MOTORS & CONTROLS, INC

Paid To Same Vendor

WAL04 - WALTON MOTORS & C	83641	07/31/2024	Woodcreek Well Motor Repai	10924.02	0	285.65	0	11209.67	11209.67
WAL04 - WALTON MOTORS & C	83648	08/09/2024	150 HP Motor Repair	9683.56	0	212.9	0	9896.46	9896.46
WAL04 - WALTON MOTORS & C	83651	08/12/2024	Motor and Pump repair Yucca	8966.51	0	0	0	8966.51	8966.51
WAL04 - WALTON MOTORS & C	83700	08/30/2024	Motor Repair - RMWTP CIP 2C	2811.96	0	0	0	2811.96	2811.96
Total Paid To Same Vendor:				32386.05	0	498.55	0	32884.6	32884.6
Total WAL04 - WALTON MOTORS & CONTROLS, INC:				32386.05	0	498.55	0	32884.6	32884.6

WAT04 - WATER SYSTEMS CONSULTING, INC.

Paid To Same Vendor

WAT04 - WATER SYSTEMS CON	9852	09/18/2024	Hydraulic Modeling for SR Rd	4355.75	0	0	0	4355.75	4355.75
Total Paid To Same Vendor:				4355.75	0	0	0	4355.75	4355.75
Total WAT04 - WATER SYSTEMS CONSULTING, INC.:				4355.75	0	0	0	4355.75	4355.75

WES13 - West Coast Air Conditioning

Paid To Same Vendor

WES13 - West Coast Air Conditio	S141655	08/20/2024	Outside Contracts - A/C Maint	376.04	0	0	0	376.04	376.04
Total Paid To Same Vendor:				376.04	0	0	0	376.04	376.04
Total WES13 - West Coast Air Conditioning:				376.04	0	0	0	376.04	376.04

WHI03 - WHITE BRENNER LLP**Paid To Same Vendor**

WHI03 - WHITE BRENNER LLP	50653	08/20/2024	OPV FCGMA Legal Services	12614.2	0	0	0	12614.2	12614.2
WHI03 - WHITE BRENNER LLP	50848	09/17/2024	OPV FCGMA Legal Services	4968.9	0	0	0	4968.9	4968.9
Total Paid To Same Vendor:				17583.1	0	0	0	17583.1	17583.1
Total WHI03 - WHITE BRENNER LLP:				17583.1	0	0	0	17583.1	17583.1

WOO04 - WOODARD & CURRAN, INC.**Paid To Same Vendor**

WOO04 - WOODARD & CURRAN	236727	07/29/2024	Modifications to Task 3	1006.25	0	0	0	1006.25	1006.25
WOO04 - WOODARD & CURRAN	236729	08/28/2024	2023 Master Plan	5973.71	0	0	0	5973.71	5973.71
WOO04 - WOODARD & CURRAN	236729	08/28/2024	Contract Services	1668.79	0	0	0	1668.79	1668.79
WOO04 - WOODARD & CURRAN	238259	08/30/2024	Modifications to Task 3	4050	0	0	0	4050	4050
WOO04 - WOODARD & CURRAN	238255	09/04/2024	Contract Services	6890	0	0	0	6890	6890
Total Paid To Same Vendor:				19588.75	0	0	0	19588.75	19588.75
Total WOO04 - WOODARD & CURRAN, INC.:				19588.75	0	0	0	19588.75	19588.75

WWG01 - W W GRAINGER, INC.**Paid To Same Vendor**

WWG01 - W W GRAINGER, INC.	9171935910	07/15/2024	Materials & Supplies - Electric	469.4	0	0	0	469.4	469.4
WWG01 - W W GRAINGER, INC.	9178050655	07/15/2024	Materials & Supplies - Kitchen	321.27	0	0	0	321.27	321.27
WWG01 - W W GRAINGER, INC.	9179473468	07/15/2024	Materials & Supplies - Drain Fi	284.01	0	0	0	284.01	284.01
WWG01 - W W GRAINGER, INC.	9181974032	07/31/2024	Lever Transducer-SRPH	690.22	0	0	0	690.22	690.22
WWG01 - W W GRAINGER, INC.	9202797784	08/09/2024	Repair Part - Woodcreek Well	738.2	0	0	0	738.2	738.2
WWG01 - W W GRAINGER, INC.	9203565180	08/09/2024	Repair Parts - Backflows	424.06	0	0	0	424.06	424.06
WWG01 - W W GRAINGER, INC.	9205655286	08/09/2024	Repair Parts - RMWTP	71	0	0	0	71	71
WWG01 - W W GRAINGER, INC.	9206935364	08/09/2024	Materials & Supplies - Tote Sig	630.56	0	0	0	630.56	630.56
WWG01 - W W GRAINGER, INC.	9211159240	08/13/2024	Repair Parts and Equipment-S	405.28	0	0	0	405.28	405.28
WWG01 - W W GRAINGER, INC.	9211578795	08/13/2024	Compressed Air Lubricator	353.33	0	0	0	353.33	353.33
WWG01 - W W GRAINGER, INC.	9220847405	08/28/2024	Materials & Supplies - Lifting	658.14	0	0	0	658.14	658.14
WWG01 - W W GRAINGER, INC.	9220847413	08/28/2024	Repair Parts and Equipment-C	477.66	0	0	0	477.66	477.66
WWG01 - W W GRAINGER, INC.	9222780596	08/28/2024	Repair Parts and Equipment-H	495.13	0	0	0	495.13	495.13
WWG01 - W W GRAINGER, INC.	9230290059	09/03/2024	Materials & Supplies - Kitchen	256.38	0	0	0	256.38	256.38
WWG01 - W W GRAINGER, INC.	9230290067	09/03/2024	Small Tools and Equipment - F	286.58	0	0	0	286.58	286.58
WWG01 - W W GRAINGER, INC.	9242641349	09/12/2024	Materials & Supplies - PPE	440.59	0	0	0	440.59	440.59
WWG01 - W W GRAINGER, INC.	9245256822	09/16/2024	Small Tools and Equipment fo	528.02	0	0	0	528.02	528.02
WWG01 - W W GRAINGER, INC.	9245277414	09/16/2024	Small Tools and Equipment fo	861.47	0	0	0	861.47	861.47
WWG01 - W W GRAINGER, INC.	9245589529	09/16/2024	Materials & Supplies - Pens	36.34	0	0	0	36.34	36.34
WWG01 - W W GRAINGER, INC.	9256862716	09/30/2024	Material & Supplies - Fire Exti	923.77	0	0	0	923.77	923.77
Total Paid To Same Vendor:				9351.41	0	0	0	9351.41	9351.41
Total WWG01 - W W GRAINGER, INC.:				9351.41	0	0	0	9351.41	9351.41

ZEB01 - ZEBRON, INC**Paid To Same Vendor**

ZEB01 - ZEBRON, INC	53080	08/20/2024	Manhole Rehabilitation	66900	0	0	0	66900	66900
ZEB01 - ZEBRON, INC	53084	09/17/2024	Manhole Rehabilitation	28800	0	0	0	28800	28800
ZEB01 - ZEBRON, INC	53088	09/30/2024	Manhole Rehabilitation	33300	0	0	0	33300	33300
Total Paid To Same Vendor:				129000	0	0	0	129000	129000
Total ZEB01 - ZEBRON, INC:				129000	0	0	0	129000	129000

ZWO01 - ZWORLD GIS, LLC**Paid To Same Vendor**

ZWO01 - ZWORLD GIS, LLC	2024-0177	07/02/2024	GIS Support Services	4500	0	0	0	4500	4500
ZWO01 - ZWORLD GIS, LLC	2024-0184	08/14/2024	GIS Support Services	4500	0	0	0	4500	4500
ZWO01 - ZWORLD GIS, LLC	2024-0206	09/04/2024	GIS Support Services	4500	0	0	0	4500	4500
Total Paid To Same Vendor:				13500	0	0	0	13500	13500
Total ZWO01 - ZWORLD GIS, LLC:				13500	0	0	0	13500	13500

2024 Camrosa Board Calendar

JANUARY							FEBRUARY							MARCH						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3						1	2
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30
														31						

APRIL							MAY							JUNE						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6				1	2	3	4							1
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30					26	27	28	29	30	31	23	24	25	26	27	28	29	
														30						

JULY							AUGUST							SEPTEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28
28	29	30	31				24	25	26	27	28	29	31	29	30					

OCTOBER							NOVEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2	1	2	3	4	5	6	7
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				

2024 Holidays
January 1 st & 2 nd - New Year's Holiday (Observed)
February 19 th - President's Day
May 27 th - Memorial Day
July 4 th - Independence Day
September 2 nd - Labor Day
November 11 th - Veteran's Day
November 28 th & 29 th - Thanksgiving
December 24 th & 25 th - Christmas
December 31 st - New Year's Eve

2024 Conferences
CASA Winter Conf. (Palm Springs) Jan. 24 th - 26 th
ACWA Spring Conf. (Sacramento) May 7 th - 9 th
CASA 69 th Annual Conf. (Monterey) July 31 st - Aug. 2 nd
ACWA Fall Conf. (Palm Desert) Dec 3 rd - 5 th

2024 AWA Meetings
"Water Issues" Third Tuesday (except Apr., Aug., Dec.)
AWA Board Meetings (See orange on calendar)
Waterwise Breakfast (See yellow on calendar)
April 18 th - Annual Symposium
August - DARK (No Meetings or Events)
September 19 th - Reagan Library Reception
December 12 th - Holiday Mixer

2024 VCSA Meetings
February 6 th - Annual Dinner
April 2 nd
June 4 th
August 6 th
October 1 st
December 3 rd

Camrosa Water District
7385 Santa Rosa Road
Camarillo, CA 93012

Note: Camrosa Board Meetings are highlighted in **RED**. Board Meetings are held on the **2nd & 4th Thursday** of each month at 5pm unless indicated.

Calleguas Board Meetings are held 1st & 3rd Wednesday - 5:00 PM