

**AGENDA**  
**REGULAR MEETING**  
**OF THE BOARD OF DIRECTORS OF THE**  
**LEUCADIA WASTEWATER DISTRICT**  
Wednesday, January 14, 2009 – 5:00 p.m.  
1960 La Costa Avenue, Carlsbad, CA 92009

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NOTE: ITEMS ON THE AGENDA MAY BE TAKEN OUT OF SEQUENTIAL ORDER  
AS THEIR PRIORITY IS DETERMINED BY THE BOARD OF DIRECTORS

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**1. Call to Order**

**2. Roll Call**

**3. Pledge of Allegiance**

**4. Approval of Agenda**

In the case of an emergency, items may be added to the Agenda by a majority vote of the Board of Directors. Also, items that arise after posting of the Agenda may be added, per Government Code Section 54954.2, by a 2/3 or unanimous vote of the Board.

**5. Public Comment**

Anyone wishing to address the Board or bring an agenda item forward may do so.

**6. Presentations and Awards**

- A. LWD received the San Diego Society for Human Resources Management 2008 Medallion Excellence Award. (Pages 1-2)

**7. Consent Calendar**

Any member of the Board, staff or public may request that items from the Consent Calendar be removed for discussion. Items so removed shall be acted upon separately following approval of remaining items on the Consent Calendar.

A. Minutes of the following meeting:

December 8, 2008 Investment & Finance Committee Meeting (Pages 3-4)

December 10, 2008 Regular Board Meeting (Pages 5-11)

January 7, 2009 Investment & Finance Committee Meeting (Pages 12-13)

B. Demands for December - January. (Pages 14-35)

C. Operations Report. (Pages 36-38)

D. Finance Report. (Pages 39-44)

E. Fiscal Year 2009 (FY 09) LWD Tactics and Action Plan Status Report. (Pages 45-53)

F. Disclosure of Reimbursements Report for July through December 2008.  
(Pages 54-55)

**8. Encina Wastewater Authority Reports**

Reports by Directors and staff concerning the Encina Wastewater Authority.

A. Encina Wastewater Authority Reports.

- Regular Board Meeting – December 17, 2008 (Pages 56-57)
- Member Agency Manager Meeting – January 14, 2009 (Oral Report)

**9. Committee Reports**

- A. Investment & Finance Committee – Report by Director Hanson. (Page 58)

**10. Old Business**

None.

**11. New Business**

- A. Election of LWD Board Vice President. (Page 59)
- B. Board of Directors 2009 Committee Assignments. (Page 60-62)
- C. Encina Wastewater Authority Outfall Inspection Report. (Page 63)
- D. Review of LWD's Financial Approach. (Pages 64-65)
- E. LWD Reserve Status Report. (Pages 66-67)

**12. Information items**

- A. CASA Washington DC Conference is scheduled for March 9-11, 2009 at the Hotel Monaco in Washington DC. (Pages 68-69)

**13. Directors Meetings**

None.

**14. Comments, Questions or Requests by Directors**

This item is placed on the agenda to allow individual Board members to briefly convey information to the Board or public, or to request staff to place a matter on a future agenda and/or report back on any matter. There is no discussion or action taken on comments by Board members.

**15. General Manager's Report**

Informational report by the General Manager on items not requiring Board action.

**16. General Counsel's Report**

Informational report by the General Counsel on items not requiring Board action.

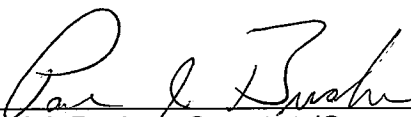
**17. Adjournment**

Note: Any writings or documents provided to a majority of the members of Leucadia Wastewater District regarding any item on this Agenda will be made available for public inspection in the Administration Office located at 1960 La Costa Avenue, Carlsbad, CA 92009 during normal business hours.

## AFFADAVIT OF POSTING

I, Paul J. Bushee, Secretary of the Leucadia Wastewater District, hereby certify that I posted a copy of the foregoing agenda in the lobby of the District office at 1960 La Costa Avenue, Carlsbad California at least 72 hours prior to the meeting, in accordance with Govt. Code Section 54954.2(a).

Date: January 8, 2009

  
\_\_\_\_\_  
Paul J. Bushee, Secretary/General Manager

## MEMORANDUM

**DATE:** January 8, 2009  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager  
**SUBJECT:** Presentations and Awards



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It is my pleasure to announce that Leucadia Wastewater District (LWD) was recently recognized by the San Diego Society for Human Resources Management (SDSHRM) as a 2008 Medallion Award Winner in the small company category. This award, part of SDSHRM's Workplace Excellence Awards, recognizes LWD's excellent commitment to Human Resources (HR) practices. The Workplace Excellence competition is designed to showcase those San Diego companies whose HR "best practices" align with and directly contribute to business results.

Although LWD did not receive top honors, the District joins five other small company medallion winners that include Anadys Pharmaceuticals, Inc., County of San Diego-IHSS Public Authority, CurtCo/SDM, LLC dba, San Diego Magazine, and the United Way of San Diego.

## 2008 Medallion Award Winners



### Mega Size Companies

Cox Communications  
FedEx Kinko's  
Palomar Pomerado Health  
Scripps Health  
Sharp HealthCare  
Sycuan Casino  
University of San Diego

### Large Companies

Gen-Probe Incorporated  
REMEC Defense & Space, Inc.  
San Diego County Office  
of the District Attorney  
Watkins Manufacturing Corporation

### Mid Size Companies

ConAm Management Corporation  
MBE, a UPS Company  
San Diego Association of Governments  
Vertex Pharmaceuticals

### Small Companies

Anadys Pharmaceuticals, Inc.  
County of San Diego -  
IHSS Public Authority  
CurtCo/SDM, LLC dba  
San Diego Magazine  
Leucadia Wastewater District  
United Way of San Diego



Winners with their teams. From top: (1) Grand Prize Winner Gen-Probe; (2) Marble Winner Large Company Category - REMEC Defense & Space, Inc.; (3) Crystal Winner Large Company Category—Watkins Manufacturing Corporation.

**LEUCADIA WASTEWATER DISTRICT**  
Minutes of an Investment & Finance Committee Meeting  
December 8, 2008

A Meeting of the Investment & Finance Committee (IFC) of the Leucadia Wastewater District (LWD) was held Monday, December 8, 2008 at 12:00 p.m. at the District Administration Office at 1960 La Costa Ave., Carlsbad, California.

**1. Call to Order**

Chairperson Hanson called the meeting to order at 12:00 p.m.

**2. Roll Call**

DIRECTORS PRESENT: Hanson and Omsted

DIRECTORS ABSENT: None

OTHERS PRESENT: General Manager Paul Bushee, Administrative Services Manager Chuck LeMay, Executive Assistant Trisha Hill, Accounting Technician Maggie McEniry, CPA Richard Duffey with Brownell and Duffey and Paul Kaymark of Charles Z. Fedak & Co.

**3. Public Comment**

No public comment was received.

**4. Old Business**

None.

**5. New Business**

- A. Review and discuss the Fiscal Year 2008 Comprehensive Annual Financial Report (CAFR)

GM Bushee stated the FY 08 Independent Financial Audit Report had recently been completed. GM Bushee introduced CPA Duffey to present a PowerPoint overview of the Management Discussion and Analysis (MD&A), which was included with the FY 08 Audit. Mr. Duffey introduced Mr. Paul J. Kaymark of Charles Z. Fedak & Co. Mr. Kaymark presented a detailed overview of the FY 08 Audit's financial statements.

Director Omsted requested that staff develop a report for the Board agenda packet that includes a financial graph that shows the cash flow of LWD's key reserves. GM Bushee agreed to do so.

The IFC discussed the FY 08 Audit. Following discussion, the IFC concurred with staff to present the FY 08 Independent Financial Audit Report to the Board of Directors for its review and consideration.

**6. Information Items**

None.

7. **Directors' Comments**

None.

8. **General Manager's Comments**

GM Bushee provided an update on Director Kulchin and stated he will be at the December Board meeting.

9. **Adjournment**

Chairperson Hanson adjourned the meeting at 1:03 p.m.

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Paul J. Bushee  
Secretary/General Manager  
(Seal)

## LEUCADIA WASTEWATER DISTRICT

### Minutes of a Regular Board Meeting

December 10, 2008

A regular meeting of the Board of Directors of the Leucadia Wastewater District (LWD) was held Wednesday, December 10, 2008 at 5:00 p.m., at the District Administration Office at 1960 La Costa Ave., Carlsbad, California.

#### 1. Call to Order

President Sullivan called the meeting to order at 5:00 p.m.

#### 2. Roll Call

DIRECTORS PRESENT: Sullivan, Kulchin, Juliussen, Hanson, and Omsted

DIRECTORS ABSENT: None

OTHERS PRESENT: General Manager Paul Bushee, District Counsel Wayne Brechtel, Field Services Manager Leo Schempp, Administrative Services Manager Chuck LeMay, Executive Assistant Trisha Hill, Richard Duffey with Brownell and Duffey, and District Engineer Steve Deering, Field Services Specialist Frank Reynaga, and Paul Kaymark of Charles Z. Fedak & Co.

#### 3. Pledge of Allegiance

#### 4. Board of Directors Oath of Office

General Counsel Brechtel administered the oath of office to Directors Judy Hanson, Allan Juliussen, and Donald Omsted.

#### 5. Approval of Agenda

Upon a motion duly made by Director Omsted, seconded by Vice President Kulchin, and carried, the Board of Directors approved the agenda.

#### 6. Public Comment

There was no public comment. GM Bushee introduced Field Services Specialist Frank Reynaga and Paul Kaymark of Charles Z. Fedak & Co.

#### 7. Presentations and Awards

- A. Special District Leadership Foundation (SDLF) recognizes Directors Judy Hanson and Allan Juliussen.

GM Bushee stated that two Board members recently received certificates from SDLF for completing the CSDA governance courses. President Sullivan presented Directors Hanson and Juliussen with certificates from SDLF for "Recognition in Special District Governance."

The Board congratulated Directors Hanson and Juliussen for their efforts.



B. Achievement of Individual Objective – Awards presented to staff members Robin Morishita and Frank Reynaga.

GM Bushee stated that Robin Morishita passed his fifth anniversary of employment at LWD. Mr. Morishita was unable to attend tonight's meeting because of an obligation with the US Navel Reserves. GM Bushee noted that Robin is eligible to receive a \$100 incentive award under LWD's Incentive program.

GM Bushee stated that Frank Reynaga passed his thirtieth anniversary of employment at LWD. GM Bushee provided brief background information about Frank. President Sullivan presented Frank with his certificate. GM Bushee noted that Frank is eligible to receive a \$750 incentive award under LWD's Incentive program.

Mr. Reynaga thanked staff and the Board for his award.

The Board of Directors congratulated Robin and Frank for their accomplishments.

**8. Consent Calendar**

A. Minutes for the following meetings:

November 10, 2008 Engineering Committee meeting

November 12, 2008 Regular Board meeting

December 4, 2008 Engineering Committee meeting

B. Demands for November 2008/December 2008

Payroll Checks Numbered 13953 - 14017; General Checking – Checks numbered 37055 – 37215; General Managers Checks numbered 334-340.

C. Operations Report (A copy was attached to the original December 10, 2008 Agenda)

D. Finance Report (A copy was attached to the original December 10, 2008 Agenda)

Director Omsted pulled item 8A. Director Omsted noted that his request to enhance the look of the newsletter mail cover was not included in the November minutes. He requested that this language be added to the minutes.

Following discussion and upon a motion duly made by Director Omsted, seconded by Director Juliussen, and carried, the Board of Directors approved the minutes as amended, as well as the remainder of the consent calendar.

**9. Encina Wastewater Authority (EWA) Reports**

A. Encina Wastewater Authority Report – November 19, 2008 Board meeting.

Director Juliussen reported on EWA's November 19, 2008 Board meeting.

B. Member Agency Managers (MAM) Report – December 10, 2008 meeting.

GM Bushee reported on the MAM December 10, 2008 meeting.

## **10. Committee Reports**

### **A. Engineering Committee meeting was held December 4, 2008 – report by Director Juliussen**

Director Juliussen reported that the CAC reviewed the agreement with TELDATA for the installation of low voltage cabling for the Site Improvement Project in an amount not to exceed \$28,326.99. The EC concurred with staff to forward this recommendation to the Board of Directors for approval. This item will be reviewed by the Board later in tonight's agenda.

In addition, the EC reviewed the agreement with Infrastructure Engineering Corporation (IEC) to implement the District's Asset Management Plan in an amount not to exceed \$69,882. The EC concurred with staff to forward this recommendation to the Board of Directors for approval. This item will be reviewed by the Board later in tonight's agenda.

Director Juliussen also stated that FSM Schempp provided a status report on the smoke testing project. Director Juliussen stated that he observed the testing today.

The EC also received a status report on repairs on problematic line segments on Cacatua Street and Jacarunda Street in Carlsbad.

In addition, the EC also received a status report on the following projects: 2) Site Improvement Project; 3) Batiquitos Inlet Line Replacement Project; 4) Gibraltar Street Gravity Sewer Construction Project; and 5) Satellite Pump Station Force Main Replacement Project.

### **B. Investment & Finance Committee meeting was held December 4, 2008 – report by Director Hanson**

Director Hanson stated that the IFC was presented with a detail presentation of the District's FY 2008 audit, including a favorable report in the management letter. The audit demonstrated that the District is in a strong financial position. This item will be reviewed by the Board later in tonight's agenda.

## **11. Old Business**

None.

## **12. New Business**

President Sullivan moved item 12C forward for discussion.

### **C. Receive and File the Fiscal Year 2008 (FY 08) Comprehensive Annual Financial Report (CAFR).**

ASM LeMay stated that state law requires that LWD prepare financial statements in conformance with generally accepted accounting principals (GAAP) and the statements must be audited in accordance with generally accepted auditing standards.

The audit included in the Board packet was an unsigned copy and Mr. Kaymark provided the Board and staff with the final signed audit. ASM LeMay thanked Richard Duffey and Maggie McEniry for their hard work in preparing for the audit.

ASM LeMay introduced CPA Duffey to present an overview of the FY 2008 CAFR. Mr. Duffey presented a PowerPoint overview of the auditor's Management Discussion and Analysis (MD&A). Mr. Duffey stated that the audit illustrated that LWD is in a strong financial position and Fedak found that the financial statements fairly represent LWD's financial condition and is in conformance with GAAP.

Mr. Paul Kaymark provided an overview of the basic Financial Statements which included comparisons of LWD's current financial position with LWD's FY 2007 financial position.

Vice President Kulchin requested that staff provide the Board with an overview of how LWD maintains its strong financial position. GM Bushee agreed to do so. Mr. Bushee also offered to meet with Board members individually if they desired more information on the audit.

Director Omsted requested that Investment and Finance Committee should have more meetings to discuss the financials. Director Omsted also noted that the auditor reported that they did not find any material weaknesses involving LWD's internal control structure or operations.

Following discussion, and upon a motion duly made by Director Omsted, seconded by Director Juliussen, and carried, the Board of Directors unanimously voted to receive and file the FY 08 Comprehensive Annual Financial Report as presented.

- A. Authorize the General Manager to execute an agreement with TELDATA for the installation of low voltage cabling for the Site Improvement Project in an amount not to exceed \$28,326.99.

GM Bushee stated that the EC reviewed this item at its December 4<sup>th</sup> meeting and concurred with staff to bring this item forward to the Board of Directors for approval.

GM Bushee stated that the District is required to hire a company to install low voltage cabling for the new headquarters building's telephone system and local area computer network. Staff solicited quotes from three firms and TELDATA came in with the lowest quote of \$28,326.99.

Following discussion and upon a motion duly made by Director Omsted, seconded by Vice President Kulchin, and carried, the Board of Directors authorized the General Manager to execute an agreement with TELDATA for the installation of low voltage cabling for the Site Improvement Project an amount not to exceed \$28,326.99.

- B. Authorize the General Manager to execute an Agreement with Infrastructure Engineering Corporation (IEC) to implement the District's Asset Management Master Plan (AMMP) in an amount not to exceed \$69,882.

FSM Schempp stated that the EC reviewed this item at its December 4<sup>th</sup> meeting and concurred with staff to bring this item forward to the Board of Directors for approval.

FSM Schempp provided a brief description and purpose of the AMMP. FSM Schempp stated that the FY 2009 Budget did not include funds for the AMMP implementation and therefore; staff is also recommending that the Board approve an additional appropriation of 80,000 to the FY 2009 budget.

Following discussion and upon a motion duly made by Director Juliussen, seconded by Vice President Kulchin, and carried, the Board of Directors authorized the General Manager to execute an agreement with Infrastructure Engineering Corporation to implement the District's Asset Management Master Plan in an amount not to exceed \$69,882 and approved an additional appropriation of \$80,000 to the FY 2009 budget for the Asset Management Plan implementation.

- D. Board of Directors Election of Officers.

GM Bushee stated that LWD's Resolution No. 2188 establishes a policy for the election of Board officers. Staff has no recommendation.

The Board considered the election of the President and Vice President of the LWD Board. Following discussion, upon a motion duly made by Director Juliussen and seconded by Director Omsted, the Board of Directors unanimously elected David Kulchin as President.

The Board also directed staff to determine which Director is next in line to become Vice President. GM Bushee agreed to do so.

### **13. Information Items**

- A. CASA Mid Year Conference is scheduled for January 21-24, 2009 at the Hyatt Grand Champions in Indian Wells, CA.

- B. Site Improvement Project Update – October 2008.

GM Bushee presented the project status, noting that there was one change order in November in the amount of \$11,651.00.

- C. Gibraltar Street Gravity Sewer Construction Project Notice of Completion.

GM Bushee stated that staff issued a Notice of Completion for the project on December 1, 2008. There were two change orders that totaled \$19,066, which brought the project's final cost to \$301,621. The final cost was under the engineer's estimate of \$465,000.

- D. CWEA-San Diego Section Annual Awards Banquet & Installation Ceremony will be held on Saturday, February 7, 2009 at 6:00 p.m. at the Bahia Resort in San Diego, CA.

President Sullivan stated she will attend the banquet.

- E. CSDA San Diego Section Quarterly Meeting will be on February 19, 2009 in San Diego, CA.

**14. Directors' Meetings**

None.

**15. Comments, Questions or Requests by Directors**

Vice President Kulchin thanked FSM Schempp and staff for responding quickly to his neighbor's odor complaint.

Director Omsted stated that he is now on the Batiquitos Lagoon Foundation Board of Directors. The Board members congratulated Director Omsted.

Director Juliussen thanked President Sullivan for doing a great job as the LWD Board President.

President Sullivan wished everyone happy, healthy, and safe holidays.

**16. General Manager's Report**

The following items were reported:

- ❖ GM Bushee passed out photos of roots growing out of a homeowner's sewer lateral into the District's main line.
- ❖ GM Bushee stated he will be on vacation from December 19 – 29, 2008 and ASM LeMay will be the acting General Manager during his absence.

**17. General Counsel's Report**

General Counsel reported there is no sewer lateral legislation this year, but the committee may have one next year.

**18. Closed Session**

- A. Conference with District Legal Counsel to discuss anticipated litigation pursuant of California Government Code Section 54956.9 (b)(3)(C): claim filed by Joanne Kerr.

There was no reportable action.

**19. Adjournment**

President Sullivan adjourned the meeting at 7:00 p.m.

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Elaine Sullivan, President

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Paul J. Bushee  
Secretary/General Manager  
(SEAL)

**LEUCADIA WASTEWATER DISTRICT**  
Minutes of an Investment & Finance Committee Meeting  
January 7, 2009

A Meeting of the Investment & Finance Committee (IFC) of the Leucadia Wastewater District (LWD) was held Wednesday, January 07, 2009 at 12:00 p.m. at the District Administration Office at 1960 La Costa Ave., Carlsbad, California.

**1. Call to Order**

Chairperson Hanson called the meeting to order at 12:00 p.m.

**2. Roll Call**

DIRECTORS PRESENT: Hanson and Omsted

DIRECTORS ABSENT: None

OTHERS PRESENT: General Manager Paul Bushee, Administrative Services Manager Chuck LeMay, Executive Assistant Trisha Hill, CPA Richard Duffey with Brownell and Marilyn Jones with The Epler Company

**3. Public Comment**

No public comment was received.

**4. Old Business**

None.

**5. New Business**

A. Review and discuss LWD GASB Actuarial Valuation Report as of July 1, 2008

ASM LeMay reported that LWD recently completed an actuarial valuation required by Government Accounting Standards Board (GASB) statements Nos. 43 and 45. ASM LeMay reported that these statements required agencies such as LWD to accrue and expense liabilities associated with other post-employment benefits (OPEB).

ASM LeMay introduced Ms. Marilyn Jones from The Epler Company who presented the report to the committee in detail. Ms. Jones concluded her comments by presenting three funding options for the committee's consideration. The options included:

1. No prefunding of the actuarial accrued liability;
2. Funding the actuarial accrued liability on an annual basis via an approved trust; and,
3. Prefunding the entire actuarial accrued liability via an approved trust.

General Manager Bushee noted that staff has analyzed the 3 options to address GASB Nos 43 and 45 and believes that Option 3 is the best alternative for LWD. He added that if this option was selected it would require an additional appropriation of \$181,509 to the Fiscal Year 2009 budget.

The IFC discussed the options presented. Following discussion, the IFC concurred with staff that Option 3 (prefunding the entire actuarial accrued liability via an approved trust) was the preferred alternative for LWD. The IFC directed staff to prepare a recommendation to this effect for consideration by Board of Directors in February. The recommendation would include a request for an additional appropriation of \$181,509 to the FY 2009 budget.

**6. Information Items**

None.

**7. Directors' Comments**

None.

**8. General Manager's Comments**

GM Bushee reported that in response to the IFC's request to include a table in the agenda packet showing the cash flow of LWD's key reserves; staff has included a memo and table in the agenda packet for the Board discussion.

**9. Adjournment**

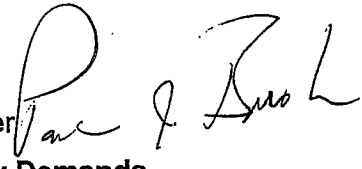
Chairperson Hanson adjourned the meeting at 12:40 p.m.

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Paul J. Bushee  
Secretary/General Manager  
(Seal)



**MEMORANDUM**

**DATE:** January 8, 2009  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** Approval of December/January Demands

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**RECOMMENDATION:**

Staff requests that the Board of Directors:

1. Approve checks and electronic payments totaling **\$832,149.42**
2. Discuss and take other action as appropriate.

**DISCUSSION:**

Attached are check registers describing all payments made by LWD for the months December 6, 2008 – January 8, 2009.

Operating expenses totaled **\$192,838.85** while Capital Improvement Program expenses totaled **\$562,477.76**.

Payroll for employees and the Board totaled **\$76,832.81**.

Attached please find a year to date Employee and Board Payroll Report from December 2007 to January 2009 for your review. The report includes a monthly breakdown of employee and Board payroll expenses for the prior 12 months.

Attachment 1	Summary of Demands by Account, December/January 2009
Attachment 2	Incentive Payroll Check Register dated December 10, 2008
Attachment 3	Accounts Payable Check Register dated December 11, 2008
Attachment 4	Payroll Check Register dated December 17, 2008
Attachment 5	Accounts Payable Check Register dated December 18, 2008
Attachment 6	Managers Accounts Payable Check Register dated December 26, 2008
Attachment 7	Payroll Check Register dated December 31, 2008
Attachment 8	Accounts Payable Check Register dated January 5, 2009
Attachment 9	Board Payroll Check Register dated January 5, 2009
Attachment 10	Year to Date Employee and Board Payroll Report

**DEMANDS SUMMARY**

January 14, 2009

**1. Demands**

<u>Category</u>	<u>Check #'s</u>	<u>Amount</u>	<u>Total</u>
Payroll Checks -12/10/2008	14018 - 14020 Incentive	\$1,696.73	
Payroll Checks - 12/17/2008	14021 - 14038	\$37,252.97	
Payroll Check - 12/31/2008	14039 - 14056	\$36,562.18	
Board Payroll Checks - 1/5/2009	14057 - 14061	<u>\$1,320.93</u>	
	<b>Total</b>	<b>\$76,832.81</b>	
General Checking -12/10/2008	37216 - 37252	\$97,937.65	
General Checking -12/18/2008	37253 - 37285	\$523,134.90	
General Checking -1/5/2009	37286 - 37332	<u>\$128,066.06</u>	
	<b>Total</b>	<b>\$749,138.61</b>	
Mgrs Checks	341	<b>Voided</b>	
	342	\$50.00	
	343	<u>\$6,128.00</u>	
	<b>Total</b>	<b>\$6,178.00</b>	
<b>VOIDED CHECK</b>	37018		
	<b>Grand Total</b>	<b>\$832,149.42</b>	<b>\$832,149.42</b>

LEUCADIA WASTEWATER DISTRICT  
EMPLOYEE PAYROLL CHECK REPORT

Payroll Date: December 10, 2008  
Incentive

<u>Check Nos.</u>	<u>Date</u>	<u>Amount</u>
14018 - 14020	12/10/2008	\$1,696.73

Run date: 12/10/2008 @ 11:52  
 Run date: 12/10/2008

Leucadia Waste Water District  
 Check - Complete Detail

OCCKHST.L10 Page 1

UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37216- 2370	1	12/10/2008	10100 NAPA AUTO		
	1		37449 WINDSHIELD WASH, OIL	60.90	862082
	1		37451 FILTERS	193.63	862164
37216 2370	1	12/10/2008	Logged *** Total ***	254.53	
37217 2370	2	12/10/2008	10171 CHAMPAGNE RECOGNITION		
	2		37437 EMPLOYEE AWARD	140.08	079107
37217 2370	2	12/10/2008	Logged *** Total ***	140.08	
37218- 2370	3	12/10/2008	10447 ALL THE KINGS FLAGS		
	3		37447 FLAGS	123.99	34709
37218- 2370	3	12/10/2008	Logged *** Total ***	123.99	
37219- 2370	4	12/10/2008	10570 ANTIMITE TERMITE & PEST CONTRO		
	4		37450 MONTHLY PEST SERVICE	53.00	928215
37219- 2370	4	12/10/2008	Logged *** Total ***	53.00	
37220- 2370	5	12/10/2008	10720 AT&T		
	5		37459 LD @ BPS	29.23	019294047200108
37220- 2370	5	12/10/2008	Logged *** Total ***	29.23	
37221- 2370	6	12/10/2008	11060 BARRETT ENGINEERED PUMP		
	6		37428 REPAIR PUMP & MOTOR @SPS	5,695.44	064186
37221- 2370	6	12/10/2008	Logged *** Total ***	5,695.44	
37222- 2370	7	12/10/2008	12001 CA ASSOC OF SANITATION AGENCIE		
	7		37436 2009 CASA MEMBERSHIP RENEWAL-2	12,000.00	CASA-2009
37222- 2370	7	12/10/2008	Logged *** Total ***	12,000.00	
37223- 2370	8	12/10/2008	12028 CWEA-		
	8		37444 CWEA CERT-SK-PLANT MAINT	61.00	03015106-SK
	8		37445 CWEA CERT RENEWAL-KB-COLLECTIO	71.00	CERT#143-KB
37223- 2370	8	12/10/2008	Logged *** Total ***	132.00	
37224- 2370	9	12/10/2008	12360 CITY OF CARLSBAD		
	9		37462 WATER @ VACTOR	60.79	103-00-11/08
	9		37463 WATER @ VACTOR 2	166.82	104-00-11/08
37224- 2370	9	12/10/2008	Logged *** Total ***	227.61	
37225- 2370	10	12/10/2008	12406 MICHAEL CLARK		
	10		37421 LATERAL REIMBURSEMENT	203.02	CLARK-12/4/08
37225- 2370	10	12/10/2008	Logged *** Total ***	203.02	
37226- 2370	11	12/10/2008	12510 COAST WASTE		
	11		37430 RENT STORAGE CONTAINER	175.00	09834320274-7
	11		37456 TRASH SERVICE	190.27	100406202745
37226- 2370	11	12/10/2008	Logged *** Total ***	365.27	
37227- 2370	12	12/10/2008	12514 CONEXIS		
	12		37438 SEC 125 FLEX PLAN-NOV	125.00	1108-OR5179
37227- 2370	12	12/10/2008	Logged *** Total ***	125.00	

Run date: 12/10/2008 @ 11:52  
 Bus date: 12/10/2008

Leucadia Waste Water District  
 Check - Complete Detail

OCCKHST.L10 Page 2

UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37228-	2370	13 12/10/2008	12589 CA SDU		
		13	37439 CHILD SUPPORT-A.B-NOV	516.12	CHILD SUPP-NOV
37228-	2370	13 12/10/2008	Logged	*** Total ***	516.12
37229-	2370	14 12/10/2008	12631 COR-O-VAN		
		14	37422 OPEN PO-STORAGE	49.52	RS1297248
37229-	2370	14 12/10/2008	Logged	*** Total ***	49.52
37230-	2370	15 12/10/2008	13072 DATA NET		
		15	37424 WINDOWS SERVER 2008/EXCHANGE S	1,672.90	9731928
		15	37440 IS MAINT AND SUPPORT	763.75	9731558
		15	37457 IS MAINT AND SUPPORT	460.00	9731941
37230-	2370	15 12/10/2008	Logged	*** Total ***	2,896.65
37231-	2370	16 12/10/2008	14410 EL CAMINO REAL SHELL ENCINITAS		
		16	37427 OPEN PO-VEHICLE FUEL	149.58	7966
37231-	2370	16 12/10/2008	Logged	*** Total ***	149.58
37232-	2370	17 12/10/2008	15213 CHARLES Z. FEDAK & COMPANY		
		17	37443 AUDITOR FEES-NOV	1,318.00	FEDAK-11/30/08
37232-	2370	17 12/10/2008	Logged	*** Total ***	1,318.00
37233-	2370	18 12/10/2008	17010 HAAKER EQUIPMENT CO		
		18	37431 OPEN PO-REPAIRS TO VACTORS	141.19	C64994
37233-	2370	18 12/10/2008	Logged	*** Total ***	141.19
37234-	2370	19 12/10/2008	17027 HABITAT RESTORATION SCIENCES,		
		19	37429 CONTRACT-NGVI LANDSCAPING SERV	330.00	1092
37234-	2370	19 12/10/2008	Logged	*** Total ***	330.00
37235-	2370	20 12/10/2008	17552 THE HOME DEPOT CRC/GECF		
		20	37432 OPEN PO- MISC SUPPLIES, TOOLS	72.62	6561314
37235-	2370	20 12/10/2008	Logged	*** Total ***	72.62
37236-	2370	21 12/10/2008	18212 INFRASTRUCTURE ENGINEERING COR		
		21	37435 CONTRACT-TRUNK SERVICE @BPS	7,300.19	4018
37236-	2370	21 12/10/2008	Logged	*** Total ***	7,300.19
37237-	2370	22 12/10/2008	18512 SHARP BUSINESS SYSTEMS		
		22	37446 COPIER MAINT	18.29	11X743
37237-	2370	22 12/10/2008	Logged	*** Total ***	18.29
37238-	2370	23 12/10/2008	18561 U.S. BANK		
		23	37466 CONFERENCES, MEETINGS, SUPPLIES	4,074.06	US BANK-11/08
37238-	2370	23 12/10/2008	Logged	*** Total ***	4,074.06
37239-	2370	24 12/10/2008	20079 KATZ & ASSOCIATES		
		24	37448 PUBLIC INF-NOV	437.50	404907
37239-	2370	24 12/10/2008	Logged	*** Total ***	437.50
37240-	2370	25 12/10/2008	21102 CASH		
		25	37467 PETTY CASH-12/9/08	287.33	PETTY-12/9/08

Run date: 12/10/2008 @ 11:52  
Bus date: 12/10/2008

Leucadia Waste Water District  
Check - Complete Detail

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UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37240-	2370	25 12/10/2008	Logged	*** Total ***	287.33
37241-	2370	26 12/10/2008	23612 NRC ENVIRONMENTAL SERVICES, IN		
		26	37425 TWO TANKER TRUCKS-BYPASS @ CAC	1,080.00	533175-
		26	37426 TWO GALLON TANKER TRUCKS @ JAC	1,957.50	533175-
37241	2370	26 12/10/2008	Logged	*** Total ***	3,037.50
37242-	2370	27 12/10/2008	24224 OFFICE DEPOT, INC.		
		27	37419 OPEN PO-OFFICE SUPPLIES	73.86	455062717
37242-	2370	27 12/10/2008	Logged	*** Total ***	73.86
37243-	2370	28 12/10/2008	24440 OLIVENHAIN MUNICIPAL WATER DIS		
		28	37452 WATER @ TRAVELING 2	192.29	06001544310-08
		28	37453 WATER @ VP7	40.41	09049026000-08
		28	37454 WATER @ VP5	25.02	030111487-1108
		28	37455 WATER @ E.E.	40.41	10076214000-08
37243-	2370	28 12/10/2008	Logged	*** Total ***	298.13
37244-	2370	29 12/10/2008	25010 AT&T		
		29	37461 PHONE @ BPS	24.33	9423588001-1108
37244-	2370	29 12/10/2008	Logged	*** Total ***	24.33
37245-	2370	30 12/10/2008	25032 PALOMAR WATER		
		30	37458 WATER @ OFFICE	66.20	1221577
37245-	2370	30 12/10/2008	Logged	*** Total ***	66.20
37246-	2370	31 12/10/2008	25260 PERS RETIREMENT		
		31	37464 BOARD RETIREMENT-11/30/08	119.05	11-2008-0
		31	37465 EMPLOYEE RETIREMENT-11/30/08	12,075.77	11-2008-5
37246-	2370	31 12/10/2008	Logged	*** Total ***	12,194.82
37247-	2370	32 12/10/2008	25680 PRUDENTIAL OVERALL SUPPLY		
		32	37460 LAUNDRY SERVICE-NOV	770.67	35925-00-11/08
37247-	2370	32 12/10/2008	Logged	*** Total ***	770.67
37248-	2370	33 12/10/2008	26804 QUALITY CHEVROLET		
		33	37420 OPEN PO-VEHICLE & TRUCK REPAIR	1,396.53	CTCS371117
37248-	2370	33 12/10/2008	Logged	*** Total ***	1,396.53
37249-	2370	34 12/10/2008	29326 THE EPLER COMPANY		
		34	37441 CONSULTING SERVICES	4,500.00	EPLER-12/08
37249-	2370	34 12/10/2008	Logged	*** Total ***	4,500.00
37250-	2370	35 12/10/2008	32347 DEXTER WILSON ENGINEERING		
		35	37433 CONTRACT-FORCE MAIN CORROSION	3,225.00	1108.01
37250-	2370	35 12/10/2008	Logged	*** Total ***	3,225.00
37251-	2370	36 12/10/2008	33227 XEROX CORPORATION		
		36	37442 MONTHLY MAINT FEE-NOV	49.84	037139964
37251-	2370	36 12/10/2008	Logged	*** Total ***	49.84
37252-	2370	37 12/10/2008	35523 ZONDIROS CORPORATION		

Run date: 12/10/2008 @ 11:52  
Bus date: 12/10/2008

Leucadia Waste Water District  
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UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
	37		37423 CONTRACT-CONSTRUCT SEWER @ GIB	39,289.50	#3
	37		37434 RETENTION 10%	3,928.95	#3
37252- 2370	37	12/10/2008	Logged	*** Total ***	35,360.55

** Total check discount **	.00
** Total check amount **	.00
** Total void discount **	97,937.65
** Total void amount **	.00
	.00

LEUCADIA WASTEWATER DISTRICT  
EMPLOYEE PAYROLL CHECK REPORT

Payroll Date: December 17, 2008

<u>Check Nos.</u>	<u>Date</u>	<u>Amount</u>
14021 - 14038	12/17/2008	\$37,252.97



Run date: 12/18/2008 @ 10:49  
 Run date: 12/18/2008

Leucadia Waste Water District  
 Check - Complete Detail

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UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37253- 2371	1	12/18/2008	10167 ACACIA GASOLINE & CAR WASH		
	1		37472 OPEN PO-VEHICLE FUELS	177.51	1920
37253- 2371	1	12/18/2008	Logged *** Total ***	177.51	
37254- 2371	2	12/18/2008	10366 AIR POLLUTION CONTROL DISTRICT		
	2		37122 RENEWAL FOR BPS	474.00	97113903
37254- 2371	2	12/18/2008	Logged *** Total ***	474.00	
37255- 2371	3	12/18/2008	11034 BAY CITY ELECTRIC WORKS, INC		
	3		37482 LPS GENERATOR TROUBLE SHOOT	324.35	W67061
37255- 2371	3	12/18/2008	Logged *** Total ***	324.35	
37256- 2371	4	12/18/2008	12112 CONFIDENCE CONSULTING		
	4		37503 CONSULTING FEES	2,000.00	CC-12/08
37256- 2371	4	12/18/2008	Logged *** Total ***	2,000.00	
37257- 2371	5	12/18/2008	12814 CUES, INC		
	5		37481 CABLE ASSBLY	321.12	298744
37257- 2371	5	12/18/2008	Logged *** Total ***	321.12	
37258- 2371	6	12/18/2008	** unused **		
37259- 2371	7	12/18/2008	13822 DUDEK & ASSOCIATES		
	7		37511 GE/3252/656/HYGEIA	2,584.76	20085359
	7		37512 GE/3252/648/SHERIDAN	5.85	20085358
	7		37513 GE/3252/642/VILLAGE OF LC	114.68	20085357
	7		37514 GE/3252/614/THE RIDGE BACKBONE	4.68	20085356
	7		37515 GE/3252/655/ORPHEUS	839.05	20085361
	7		37516 GE/3252/669/LEUCADIA GROVE	330.00	20085362
	7		37517 GE/3252/730/SPARROW	306.74	20085363
	7		37518 GE/3252/753/LA COSTA CANYON VI	55.00	20085364
	7		37519 GE/3252/759/CABO GRILL	66.71	20085365
	7		37520 GE/3252/761/ARENAL RD	385.00	20085366
	7		37521 GE/3252/736/TVERDOCH ANNEX	890.00	20085367
	7		37522 GE/3252/735/TVERDOCH	110.00	20085368
	7		37523 GE/3252/770/VULCAN AVE	110.00	20085369
	7		37524 GE/3252/771/SUBWAY	664.68	20085370
	7		37525 GE/3252/772/FROOTS	390.27	20085371
	7		37526 GE/3252/741/WALGREENS	557.93	20085489
	7		37527 GE/3252/667/V. OF LC	110.00	20085360
37259- 2371	7	12/18/2008	Logged *** Total ***	7,525.35	
37260- 2371	8	12/18/2008	14410 EL CAMINO REAL SHELL ENCINITAS		
	8		37471 OPEN PO-VEHICLE FUEL	297.44	7969
37260- 2371	8	12/18/2008	Logged *** Total ***	297.44	
37261- 2371	9	12/18/2008	14840 EWING IRRIGATION PRODUCTS		
	9		37506 PUMP REPLACEMENT @ BPS	37.26	9980395
37261- 2371	9	12/18/2008	Logged *** Total ***	37.26	
37262- 2371	10	12/18/2008	15223 FEDERAL EXPRESS CORPORATION		
	10		37504 SHIPPING	108.10	901423050

Run date: 12/18/2008 @ 10:49  
 Bus date: 12/18/2008

Leucadia Waste Water District  
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UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37262	2371	10 12/18/2008	Logged	*** Total ***	108.10
37263	2371	11 12/18/2008	17010 HAAKER EQUIPMENT CO		
	11		37476 OPEN PO-REPAIRS TO VACTORS	663.67	W19848
37263	2371	11 12/18/2008	Logged	*** Total ***	663.67
37264	2371	12 12/18/2008	17247 U.S. HEALTH WORKS MEDICAL GROU		
	12		37483 OPEN PO-PHYSICALS	226.00	1458936-CA
37264	2371	12 12/18/2008	Logged	*** Total ***	226.00
37265	2371	13 12/18/2008	18150 ICMA RETIREMENT-303979		
	13		37495 DEFERRED COMP-ICMA	2,061.86	ICMA-12/17/08
37265	2371	13 12/18/2008	Logged	*** Total ***	2,061.86
37266	2371	14 12/18/2008	18530 IN USA, INC		
	14		37473 HAND HELD OZONE SPOT CHECKER	3,734.65	INUSA-12/08
37266	2371	14 12/18/2008	Logged	*** Total ***	3,734.65
37267	2371	15 12/18/2008	19012 JAYNES CORPORATION OF CAL.		
	15		37469 CONTRACT-SITE IMPROVEMENT-CONS	486,449.23	#10
	15		37484 RETENTION 10%	-48,644.92	#10-
37267	2371	15 12/18/2008	Logged	*** Total ***	437,804.31
37268	2371	16 12/18/2008	22511 MOBILE MINI		
	16		37475 OPEN PO-TRAILER LEASE 08-09	646.50	904176284
37268	2371	16 12/18/2008	Logged	*** Total ***	646.50
37269	2371	17 12/18/2008	23068 NATIONWIDE RETIREMENT SOLUTION		
	17		37502 DEFERRED COMP-NATIONWIDE	279.02	NATION-12/17/08
37269	2371	17 12/18/2008	Logged	*** Total ***	279.02
37270	2371	18 12/18/2008	25046 PALOMAR INVESTIGATIVE GROUP		
	18		37507 BACKGROUND CHECK FOR NEW EMPLO	95.00	8526
37270	2371	18 12/18/2008	Logged	*** Total ***	95.00
37271	2371	19 12/18/2008	25072 RICK PATECELL		
	19		37477 OPEN PO- SCADA SUPPORT-BPS/AWT	350.00	1743
37271	2371	19 12/18/2008	Logged	*** Total ***	350.00
37272	2371	20 12/18/2008	25260 PERS RETIREMENT		
	20		37510 EMPLOYEE RETIRMENT 12/14/08	12,075.77	12-2008-5
37272	2371	20 12/18/2008	Logged	*** Total ***	12,075.77
37273	2371	21 12/18/2008	28020 SAN DIEGO GAS AND ELECTRIC		
	21		37486 ELECTRIC @ LPS	12,364.09	01874070-12/08
	21		37487 ELECTRIC @ LC PS	984.43	01031273-12/08
	21		37488 ELECTRIC @ RANCHO VERDE	143.03	01380248-12/08
	21		37489 ELECTRIC @ OFFICE	970.54	01823519-12/08
	21		37490 ELECTRIC @ SAXONY PS	814.58	01683816-12/08
	21		37491 ELECTRIC @ MEADOWS 3	194.20	01169672-12/08
	21		37492 ELECTRIC @ AVOCADO PS	112.76	00505010-12/08
	21		37493 ELECTRIC @ VP7	90.68	00747631-12/08

Run date: 12/18/2008 @ 10:49  
 Bus date: 12/18/2008

Leucadia Waste Water District  
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UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
	21		37494 ELECTRIC @ DIANA PS	272.17	01444495-12/08
	21		37499 GAS @ E.E.	1.06	00896555-12/08
	21		37500 ELECTRIC @ E. ESTATES	609.36	01444486-12/08
	21		37501 ELECTRIC @ VP5	289.48	00747336-12/08
37273-	2371	21 12/18/2008	Logged *** Total ***	16,846.38	
37274-	2371	22 12/18/2008	28020 SAN DIEGO GAS AND ELECTRIC		
	22		37485 ELECTRIC @ BPS	12,858.63	01857178-12/08
37274-	2371	22 12/18/2008	Logged *** Total ***	12,858.63	
37275-	2371	23 12/18/2008	28273 SDSI BUSINESS SYSTEMS		
	23		37505 UPDATE DATABASE	47.50	5566
37275-	2371	23 12/18/2008	Logged *** Total ***	47.50	
37276-	2371	24 12/18/2008	28324 SHELL OIL COMPANY		
	24		37478 OPEN PO-VEHICLE FUELS	206.43	065023442812
37276-	2371	24 12/18/2008	Logged *** Total ***	206.43	
37277-	2371	25 12/18/2008	28512 SOUTHCOAST HEATING & AIR		
	25		37480 AIR CONDITIONER UNIT @ BPS	14,841.00	J9048
37277-	2371	25 12/18/2008	Logged *** Total ***	14,841.00	
37278-	2371	26 12/18/2008	29060 TARGETSAFETY.COM,INC		
	26		37470 TARGET SAFETY ON LINE SUBSCRIP	1,700.00	TSC5037
37278-	2371	26 12/18/2008	Logged *** Total ***	1,700.00	
37279-	2371	27 12/18/2008	29225 TELEPACIFIC COMMUNICATIONS		
	27		37496 PHONE SYSTEM	814.96	10910357-0
37279-	2371	27 12/18/2008	Logged *** Total ***	814.96	
37280-	2371	28 12/18/2008	29332 THOMSON/WEST		
	28		37508 CONSTRUCTION LAW MANUAL	66.81	817331674
37280-	2371	28 12/18/2008	Logged *** Total ***	66.81	
37281-	2371	29 12/18/2008	30580 UNITED WAY		
	29		37498 EMPLOYEE CONTRIBUTIONS	20.00	UNITED-12/17/08
37281-	2371	29 12/18/2008	Logged *** Total ***	20.00	
37282-	2371	30 12/18/2008	31232 VERIZON WIRELESS		
	30		37497 CELL PHONES	611.88	0715535088
37282-	2371	30 12/18/2008	Logged *** Total ***	611.88	
37283-	2371	31 12/18/2008	31312 V&A CONSULTING ENGINEERS		
	31		37474 4 QTR CREEK FLOW MEASUREMENTS	975.00	10996
37283-	2371	31 12/18/2008	Logged *** Total ***	975.00	
37284-	2371	32 12/18/2008	32271 WEST COAST SAFETY SUPPLY CO.,		
	32		37479 OPEN PO-CALIBRATION GAS	299.05	171481
37284-	2371	32 12/18/2008	Logged *** Total ***	299.05	
37285-	2371	33 12/18/2008	32500 WORDEN WILLIAMS, APC		
	33		37509 LEGAL FEES-NOV	4,645.35	26443

Run date: 12/18/2008 @ 10:49  
Bus date: 12/18/2008

Leucadia Waste Water District  
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UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37285-	2371	33 12/18/2008	Logged	*** Total ***	4,645.35

** Total check discount **	.00
** Total check amount **	.00
** Total void discount **	523,134.90
** Total void amount **	.00
** Total void amount **	.00

Run date: 12/29/2008 @ 15:33  
Bus date: 12/24/2008

Leucadia Waste Water District  
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UNION BANK-MRGS

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
341- 2368	0	12/08/2008	** unused **		
342- 2369	0	12/08/2008	12586 COUNTY OF SAN DIEGO		
	0		37415 ADMINISTRATIVE FEE	50.00	
342- 2369	0	12/08/2008	Logged *** Total ***	50.00	
343- 2372	0	12/29/2008	12361 CITY OF CARLSBAD		
	0		37529 SIP-FEES AND PERMITS	6,128.00	
343- 2372	0	12/29/2008	Logged *** Total ***	6,128.00	
				.00	
** Total check discount **				.00	
** Total check amount **				6,178.00	
** Total void discount **				.00	
** Total void amount **				.00	

LEUCADIA WASTEWATER DISTRICT  
EMPLOYEE PAYROLL CHECK REPORT

Payroll Date: December 31, 2008

<u>Check Nos.</u>	<u>Date</u>	<u>Amount</u>
14039 - 14056	12/31/2008	\$36,562.18

Run date: 01/05/2009 @ 09:27  
 Bus date: 01/05/2009

Leucadia Waste Water District  
 Check - Complete Detail

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UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37286- 2373	1	1/05/2009	10167 ACACIA GASOLINE & CAR WASH		
	1		37543 OPEN PO-VEHICLE FUELS	180.17	1926
	1		37548 OPEN PO-VEHICLE FUELS	118.67	1931
37286- 2373	1	1/05/2009	Logged *** Total ***	298.84	
37287- 2373	2	1/05/2009	11034 BAY CITY ELECTRIC WORKS, INC		
	2		37541 TO REPLACE ENGINE BLOCK @SPS	652.00	W67317
37287- 2373	2	1/05/2009	Logged *** Total ***	652.00	
37288- 2373	3	1/05/2009	11314 BERGELECTRIC CORP		
	3		37533 OPEN PO-MIS ELECTRICAL REPAIRS	248.58	11251.9TM-21
37288- 2373	3	1/05/2009	Logged *** Total ***	248.58	
37289- 2373	4	1/05/2009	11650 BROWNELL AND DUFFEY CPA		
	4		37581 ACCOUNTING FEES-NOV	10,332.00	391
37289- 2373	4	1/05/2009	Logged *** Total ***	10,332.00	
37290- 2373	5	1/05/2009	12360 CITY OF CARLSBAD		
	5		37561 WATER @ PLANT	57.20	08121300-12/08
37290- 2373	5	1/05/2009	Logged *** Total ***	57.20	
37291- 2373	6	1/05/2009	12589 CA SDU		
	6		37571 CHILD SUPPORT-DEC-A.B.	774.18	AB-SUPPORT-DEC
37291- 2373	6	1/05/2009	Logged *** Total ***	774.18	
37292- 2373	7	1/05/2009	13263 DE LAGE LANDEN		
	7		37563 COPIER LEASE	533.27	09019075747
37292- 2373	7	1/05/2009	Logged *** Total ***	533.27	
37293- 2373	8	1/05/2009	13822 DUDEK & ASSOCIATES		
	8		37537 CONTRACT/CM SERVICES FOR SITE	52,721.42	20085727
37293- 2373	8	1/05/2009	Logged *** Total ***	52,721.42	
37294- 2373	9	1/05/2009	14410 EL CAMINO REAL SHELL ENCINITAS		
	9		37544 OPEN PO-VEHICLE FUEL	327.84	7973
	9		37547 OPEN PO-VEHICLE FUEL	227.51	7976
37294- 2373	9	1/05/2009	Logged *** Total ***	555.35	
37295- 2373	10	1/05/2009	15016 FALLBROOK PUBLIC UTILITY DISTR		
	10		37585 EMPLOYEE ASST PROGRAM-FEB	41.40	FEB 2009
37295- 2373	10	1/05/2009	Logged *** Total ***	41.40	
37296- 2373	11	1/05/2009	16523 MARVIN GONZALEZ		
	11		37591 REIMBURSE FOR SAFETY BOOTS	45.79	MG-BOOTS-12/30
37296- 2373	11	1/05/2009	Logged *** Total ***	45.79	
37297- 2373	12	1/05/2009	16806 THE GUARDIAN		
	12		37583 DENTAL INS-JAN	2,410.48	GUARD-1/09
37297- 2373	12	1/05/2009	Logged *** Total ***	2,410.48	
37298- 2373	13	1/05/2009	17010 HAAKER EQUIPMENT CO		
	13		37532 OPEN PO-REPAIRS TO VACTORS	151.15	C65181

Run date: 01/05/2009 @ 09:27  
 Bus date: 01/05/2009

Leucadia Waste Water District  
 Check - Complete Detail

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UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37298- 2373	13	1/05/2009	Logged	*** Total ***	151.15
37299- 2373	14	1/05/2009	17060 HARTFORD LIFE & ACCIDENT INS.		
	14		37587 LIFE INS-JAN	355.28	4132367
37299- 2373	14	1/05/2009	Logged	*** Total ***	355.28
37300- 2373	15	1/05/2009	18150 ICMA RETIREMENT-303979		
	15		37562 DEFERRED COMP-ICMA	2,061.86	ICMA-12/31/08
37300- 2373	15	1/05/2009	Logged	*** Total ***	2,061.86
37301- 2373	16	1/05/2009	18212 INFRASTRUCTURE ENGINEERING COR		
	16		37534 ADD IN SEWER LINES INTO GIS	732.00	4037
	16		37535 GIS SERVICES-MONTHLY SUPPORT	575.00	4036
	16		37554 CONTRACT-GIBRALTER	455.00	4076
	16		37555 CONTRACT-FORCE MAIN	1,113.75	4078
	16		37556 CONTRACT-TRUNK SERVICE @ BPS	1,997.79	4077
37301- 2373	16	1/05/2009	Logged	*** Total ***	4,873.54
37302- 2373	17	1/05/2009	18561 U.S. BANK		
	17		37590 CONFERENCES, SUPPLIES, MEETING	3,083.99	USBANK-12/22/08
37302- 2373	17	1/05/2009	Logged	*** Total ***	3,083.99
37303- 2373	18	1/05/2009	19050 JANI-KING OF SAN DIEGO		
	18		37567 MONTHLY CLEANING SERVICE	975.00	SD012080585
37303- 2373	18	1/05/2009	Logged	*** Total ***	975.00
37304- 2373	19	1/05/2009	21212 LEIGHTON CONSULTING, INC		
	19		37536 CONTRACT-GEOTECH SERVICES	943.78	LC10013652
37304- 2373	19	1/05/2009	Logged	*** Total ***	943.78
37305- 2373	20	1/05/2009	22274 MET-LIFE		
	20		37586 DISABILITY INS-JAN	916.97	KM05535094-1/09
37305- 2373	20	1/05/2009	Logged	*** Total ***	916.97
37306- 2373	21	1/05/2009	22361 TRISHA HILL		
	21		37579 REIMBURSE FOR NOTARY BOND/SEAL	46.21	TH-NOTARY
37306- 2373	21	1/05/2009	Logged	*** Total ***	46.21
37307- 2373	22	1/05/2009	22724 MAINTENANCE SOLUTIONS, INC.		
	22		37577 TURBO TOWELS	199.54	121912501
37307- 2373	22	1/05/2009	Logged	*** Total ***	199.54
37308- 2373	23	1/05/2009	23068 NATIONWIDE RETIREMENT SOLUTION		
	23		37559 DEFERRED COMP-NATIONWIDE	225.00	NATION-12/31/08
37308- 2373	23	1/05/2009	Logged	*** Total ***	225.00
37309- 2373	24	1/05/2009	23160 NORTH COUNTY PERSONNEL ASSOC.		
	24		37568 2009 MEMBERSHIP RENEWAL	200.00	NCPA-2009
37309- 2373	24	1/05/2009	Logged	*** Total ***	200.00
37310- 2373	25	1/05/2009	23225 nfpACCOUNTING TECHNOLOGIES		
	25		37580 W'2 TRAINING CLASS	195.00	NFP-1/09



Run date: 01/05/2009 @ 09:27  
 Bus date: 01/05/2009

Leucadia Waste Water District  
 Check - Complete Detail

OCCKHST.L10 Page 3

UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37310- 2373	25	1/05/2009	Logged	*** Total ***	195.00
37311- 2373	26	1/05/2009	24223 OFFICE DEPOT		
	26		37540 OPEN PO-OFFICE SUPPLIES-DM	17.23	1216
37311- 2373	26	1/05/2009	Logged	*** Total ***	17.23
37312- 2373	27	1/05/2009	24224 OFFICE DEPOT, INC.		
	27		37539 OPEN PO-OFFICE SUPPLIES	262.99	457421757
	27		37549 OPEN PO-OFFICE SUPPLIES	84.34	457421685
	27		37552 CREDIT	-28.11	457425090
37312- 2373	27	1/05/2009	Logged	*** Total ***	319.22
37313- 2373	28	1/05/2009	25010 AT&T		
	28		37560 ODOR CONTROL MODEM	23.70	4364009-12/08
	28		37566 SCADA ALARMS	527.62	2570451-12/08
37313- 2373	28	1/05/2009	Logged	*** Total ***	551.32
37314- 2373	29	1/05/2009	25018 MES VISION		
	29		37582 VISION INS-JAN	340.67	083402183001
37314- 2373	29	1/05/2009	Logged	*** Total ***	340.67
37315- 2373	30	1/05/2009	25260 PERS RETIREMENT		
	30		37578 EMPLOYEE RETIREMENT 12/28/08	12,081.48	12-2008-4
37315- 2373	30	1/05/2009	Logged	*** Total ***	12,081.48
37316- 2373	31	1/05/2009	25261 PUBLIC EMPLOYEES HEALTH		
	31		37588 BRD HEALTH INS-JAN	1,991.19	H2009017247000
	31		37589 EMPLOYEES HEALTH INS-JAN	16,490.50	H2009011231000
37316- 2373	31	1/05/2009	Logged	*** Total ***	18,481.69
37317- 2373	32	1/05/2009	25370 PITNEY BOWES		
	32		37576 RENTAL OF POSTAGE MACHINE	142.38	9758849
37317- 2373	32	1/05/2009	Logged	*** Total ***	142.38
37318- 2373	33	1/05/2009	25577 PURCHASE POWER		
	33		37575 POSTAGE FOR METER	473.99	3892048
37318- 2373	33	1/05/2009	Logged	*** Total ***	473.99
37319- 2373	34	1/05/2009	26804 QUALITY CHEVROLET		
	34		37545 OPEN PO-VEHICLE & TRUCK REPAIR	180.67	CTCS371894
	34		37546 OPEN PO-VEHICLE & TRUCK REPAIR	103.08	CTCS371976
	34		37550 OPEN PO-VEHICLE & TRUCK REPAIR	400.43	CTCS372225
	34		37551 OPEN PO-VEHICLE & TRUCK REPAIR	103.08	CTCS372298
37319- 2373	34	1/05/2009	Logged	*** Total ***	787.26
37320- 2373	35	1/05/2009	27414 ALL AMERICAN SEWER TOOLS		
	35		37570 DEBRIS CATCHER	216.36	81294
37320- 2373	35	1/05/2009	Logged	*** Total ***	216.36
37321- 2373	36	1/05/2009	27524 ROESLING NAKAMURA TERADA ARCHI		
	36		37553 CONTRACT-AS BUILTS	9,070.97	4327
37321- 2373	36	1/05/2009	Logged	*** Total ***	9,070.97

Run date: 01/05/2009 @ 09:27  
 Bus date: 01/05/2009

Leucadia Waste Water District  
 Check - Complete Detail

OCCKHST.L10 Page 4

UNION BANK GENERAL

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	INVOICE NUMBER
37322- 2373	37	1/05/2009	28020 SAN DIEGO GAS AND ELECTRIC		
	37		37565 ELECTRIC @ EEPS	811.44	01919876-12/08
37322- 2373	37	1/05/2009	Logged	811.44	
			*** Total ***		
37323- 2373	38	1/05/2009	28060 SAN DIEGUITO TROPHY		
	38		37572 NAMEPLATES	22.63	25816
37323- 2373	38	1/05/2009	Logged	22.63	
			*** Total ***		
37324- 2373	39	1/05/2009	28510 SLOAN ELECTRIC COMPANY		
	39		37538 ELECTRIC MOTORS FOR ODOR CONTR	829.68	0054963
37324- 2373	39	1/05/2009	Logged	829.68	
			*** Total ***		
37325- 2373	40	1/05/2009	29332 THOMSON/WEST		
	40		37574 SUBSCRIPTION-CA CODE	45.26	673925479
37325- 2373	40	1/05/2009	Logged	45.26	
			*** Total ***		
37326- 2373	41	1/05/2009	29630 TRI COMMUNITY ANSWERING SERVIC		
	41		37557 ANSWERING SERVICE	90.00	TRI-12/20/08
37326- 2373	41	1/05/2009	Logged	90.00	
			*** Total ***		
37327- 2373	42	1/05/2009	29730 T.S. INDUSTRIAL SUPPLY		
	42		37569 SAFETY VESTS	30.17	1019736
37327- 2373	42	1/05/2009	Logged	30.17	
			*** Total ***		
37328- 2373	43	1/05/2009	30580 UNITED WAY		
	43		37564 EMPLOYEE CONTRIBUTIONS	20.00	UNITED-12/31/08
37328- 2373	43	1/05/2009	Logged	20.00	
			*** Total ***		
37329- 2373	44	1/05/2009	31032 VALUE WEB		
	44		37573 DOMAIN HOSTING-1/09-4/09	65.85	6170713
37329- 2373	44	1/05/2009	Logged	65.85	
			*** Total ***		
37330- 2373	45	1/05/2009	31050 VALLECITOS WATER DISTRICT		
	45		37558 WATER @ MEADOWS 3	42.33	108105000-12/08
37330- 2373	45	1/05/2009	Logged	42.33	
			*** Total ***		
37331- 2373	46	1/05/2009	31263 AMERICAN MESSAGING		
	46		37584 QTRLY PAGER SERVICE	420.29	L1417521JA
37331- 2373	46	1/05/2009	Logged	420.29	
			*** Total ***		
37332- 2373	47	1/05/2009	32271 WEST COAST SAFETY SUPPLY CO.,		
	47		37542 OPEN PO-CALIBRATION GAS	308.01	171506
37332- 2373	47	1/05/2009	Logged	308.01	
			*** Total ***		
				.00	
** Total check discount **				.00	
** Total check amount **				128,066.06	
** Total void discount **				.00	
** Total void amount **				.00	

**LEUCADIA WASTEWATER DISTRICT  
BOARD PAYROLL CHECK REPORT**

**Payroll Date:** January 5, 2009

<u>Check No.</u>	<u>Date</u>	<u>Amount</u>
14057 - 14061	1/5/2009	\$1,320.93

**LEUCADIA WASTEWATER DISTRICT  
YEAR TO DATE EMPLOYEE AND BOARD PAYROLL AMOUNTS**

**DECEMBER**

12/1/2007	Employee/Sick buybk	\$10,990.49
12/5/2007	Employee	\$33,813.33
12/6/2007	Board	\$1,704.08
12/19/2007	Employee	<u>\$32,440.28</u>
	<b>TOTAL</b>	<b>\$78,948.18</b>

**JANUARY**

**2008**

1/2/2008	Employee	\$32,762.14
1/7/2008	Board	\$1,986.08
1/16/2008	Employee	\$35,796.03
1/22/2008	Incentive	\$5,915.41
1/30/2008	Employee	<u>\$32,250.05</u>
	<b>TOTAL</b>	<b>\$108,709.71</b>

**FEBRUARY**

2/6/2008	Board	\$3,403.22
2/13/2008	Employee	\$32,575.86
2/27/2008	Employee	<u>\$32,146.64</u>
	<b>TOTAL</b>	<b>\$68,125.72</b>

**MARCH**

3/5/2008	Board	\$4,862.99
3/12/2008	Employee	\$32,338.84
3/19/2008	Incentive	\$24,293.56
3/26/2008	Employee	<u>\$31,914.17</u>
	<b>TOTAL</b>	<b>\$93,409.56</b>

**APRIL**

4/4/2008	Board	\$2,846.10
4/9/2008	Employee	\$32,385.68
4/23/2008	Employee	<u>\$33,338.30</u>
	<b>TOTAL</b>	<b>\$68,570.08</b>

**MAY**

5/2/2008	Board	\$4,578.71
5/7/2008	Employee	\$33,324.54
5/21/2008	Employee	<u>\$33,443.45</u>
	<b>TOTAL</b>	<b>\$71,346.70</b>

**JUNE**

6/4/2008	Employee	\$35,340.58
6/6/2008	Board	\$3,537.32
6/18/2008	Employee	<u>\$33,588.18</u>
	<b>TOTAL</b>	<b>\$72,466.08</b>

**JULY**

7/2/2008	Employee	\$33,571.14
7/3/2008	Board	\$1,213.50
7/16/2008	Employee	\$35,350.59
7/30/2008	Employee	<u>\$35,647.13</u>
	<b>TOTAL</b>	<b>\$105,782.36</b>

**AUGUST**

8/4/2008	Board	\$912.00
8/13/2008	Employee	\$34,888.88
8/27/2008	Employee	<u>\$34,663.46</u>
	<b>TOTAL</b>	<b>\$70,464.34</b>

**SEPTEMBER**

9/3/2008	Board	\$4,124.04
9/10/2008	Employee	\$37,194.80
9/11/2008	Employee-Incentive	\$10,748.44
9/16/2008	Employee-Incentive	\$716.49
9/24/2008	Employee	<u>\$34,934.35</u>
	<b>TOTAL</b>	<b>\$87,718.12</b>

**OCTOBER**

10/1/2008	Board	\$4,868.49
10/3/2008	Employee-Incentive	\$7,196.80
10/8/2008	Employee	\$35,569.53
10/22/2008	Employee	<u>\$36,190.27</u>
	<b>TOTAL</b>	<b>\$83,825.09</b>

**NOVEMBER**

11/3/2008	Board	\$1,802.40
11/5/2008	Employee	\$37,453.57
11/10/2008	Employee-Incentive	\$1,627.64
11/19/2008	Employee	<u>\$37,607.59</u>
		<b>\$78,491.20</b>

**DECEMBER**

12/1/2008	Employee-Sick bybk	\$8,991.32
12/3/2008	Employee	\$37,215.37
12/4/2008	Board	\$2,307.63
12/10/2008	Employee-Incentive	\$1,696.73

12/17/2008  
12/31/2008

Employee  
Employee  
TOTAL

37252.97  
36562.18  
\$124,026.20

JANUARY

1/5/2009

2009

Board

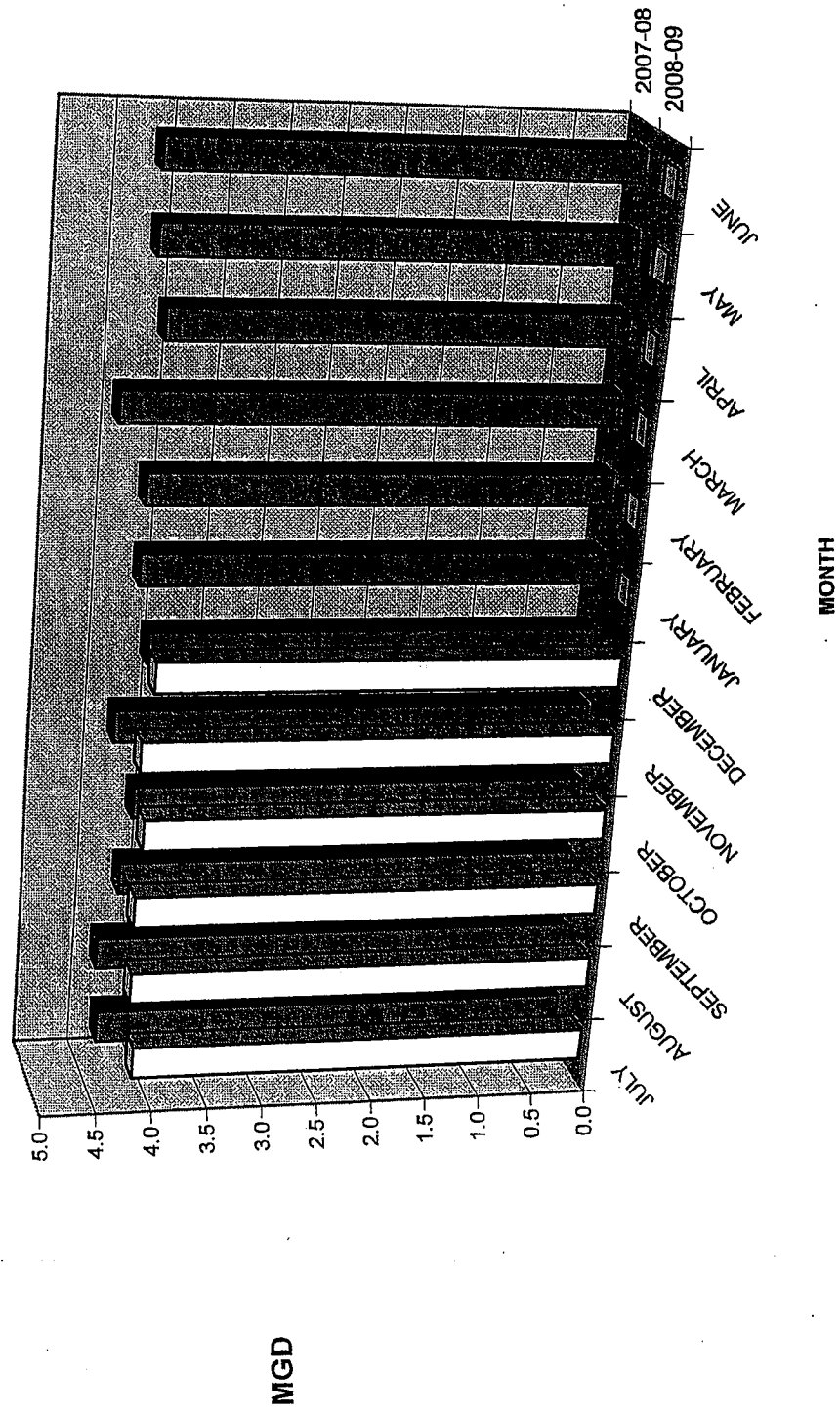
\$1,320.93

**LEUCADIA WASTEWATER DISTRICT  
OPERATIONS REPORT  
FISCAL YEAR 2008-2009**

CURRENT MONTH - December 2008					FY 2006-2007		
Period	Total Flow MG	Total EDU's 27,528	LWD ADF (MGD)	GPD/EDU	RECLAIMED ADF (ac-ft/mo)	ADF (MGD)	
JULY	128.44	-2	4.14	151	36.13	4.34	
YTD	128.44	27,526					
AUGUST	130.25	16	4.20	153	32.82	4.38	
YTD	130.25	27,542					
SEPTEMBER	126.34	0	4.21	153	38.23	4.21	
YTD	126.34	27,542					
OCTOBER	129.27	3	4.17	151	31.01	4.12	
YTD	129.27	27,545					
NOVEMBER	126.90	0	4.23	154	12.47	4.33	
YTD	126.90	27,545					
DECEMBER	128.65	1	4.15	151	0.00	4.07	
YTD	128.65	27,546					
JANUARY						4.18	
YTD							
FEBRUARY						4.17	
YTD							
MARCH						4.44	
YTD							
APRIL						4.09	
YTD							
MAY						4.19	
YTD							
JUNE						4.19	
YTD							
Annual Total	769.85	18			150.66		
Mo Average	128.31	3	4.18	152	30.13	4.23	

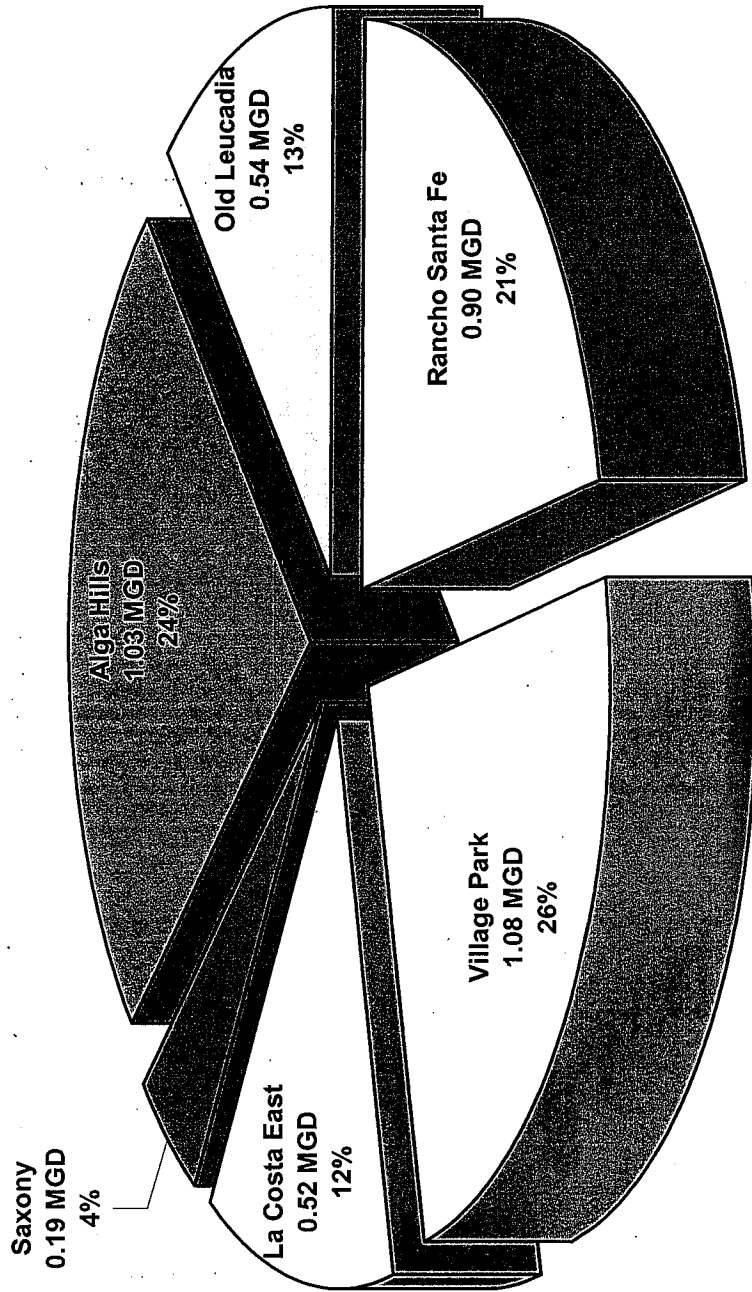
operations report

**LEUCADIA WASTEWATER DISTRICT  
FLOW COMPARISON FY 08 to FY 09**





**LWD Flows by Sub-Basin**  
**December 2008**  
**Total LWD Flow = 4.51**  
**MGD**



<p style="text-align: center;"><b>LEUCADIA WASTEWATER DISTRICT</b></p> <p style="text-align: center;"><b>SCHEDULE OF ASSETS, LIABILITIES, AND NET ASSETS</b></p> <p style="text-align: center;"><i>As of December 31, 2008</i></p>
--

<b>ASSETS</b>	
Cash	\$ 74,490.39
Investments and Investment Pools	42,863,326.94
Bond Investments Held by Agents	4,262,420.23
Accounts Receivable	460,382.39
Funds Held with Encina Wastewater Authority	906,849.00
Prepaid Expenses	43,113.17
Capital Assets	109,826,660.09
Less Accumulated Depreciation	(35,226,130.71)
Debt Issuance Costs, Net of Amortization	255,679.18
<b>TOTAL ASSETS</b>	<b>\$ 123,466,790.68</b>
<b>LIABILITIES</b>	
Accounts Payable and Accrued Expenses	720,772.74
Developer Deposits	151,746.52
Bond & Interest Debt	4,090,656.02
<b>TOTAL LIABILITIES</b>	<b>\$ 4,963,175.28</b>
<b>NET ASSETS</b>	
Net Investment in Capital Assets	72,109,790.85
Restricted Reserves	7,312,729.84
Unrestricted Operating Reserve	1,583,404.20
Unrestricted Non-Operating Reserves (Designated)	34,912,853.52
Unrestricted Emergency Reserve	7,500,000.00
Capital Contributions	-
YTD Revenue over (under) Expenditures	(4,915,163.01)
<b>TOTAL NET ASSETS</b>	<b>\$ 118,503,615.40</b>

Preliminary: subject to future review, reconciliation, accruals, and audit.

# LEUCADIA WASTEWATER DISTRICT

## BUDGET PERFORMANCE REPORT

YTD Revenue and Expenditures Through 12/31/2008 with Annual Budget

OPERATING REVENUES AND EXPENSES					
DESCRIPTION	A/C No.	YTD ACTUAL AMOUNT	ANNUAL BUDGET	REMAINING BALANCE	% USED
OPERATING REVENUES AND TRANSFERS					
OPERATING REVENUES					
SEWER SERVICE	3110	\$ 937,432.49	\$ 5,873,835.00	4,936,402.51	15.96%
RECLAIMED WATER SALES	3150	111,364.60	285,400.00	174,035.40	39.02%
OTHER OPERATING INCOME		15,459.82	230,274.00	214,814.18	6.71%
TOTAL OPERATING REVENUE		\$ 1,064,256.91	\$ 6,389,509.00	\$ 5,325,252.09	16.66%
OPERATING EXPENSES					
WAGES AND BENEFITS	4100 & 4200	\$ 956,619.06	\$ 1,941,248.00	\$ 984,628.94	49.28%
BOARD EXPENSES AND ELECTION	4300 & 4400	46,521.84	138,000.00	91,478.16	33.71%
DEPRECIATION EXPENSE	4510	1,318,000.00	-	(1,318,000.00)	n/a
REPLACEMENT EXPENSE	4515	-	794,000.00	794,000.00	n/a
FUELS	4600	22,954.08	60,000.00	37,045.92	38.26%
INSURANCE	4700	11,914.91	86,500.00	74,585.09	13.77%
MEMBERSHIP & DUES	4800	20,821.00	23,350.00	2,529.00	89.17%
OFFICE EXPENSE	4900	39,804.91	104,800.00	64,995.09	37.98%
OPERATING SUPPLIES	5000	72,679.28	172,100.00	99,420.72	42.23%
PROFESSIONAL SERVICES	5200	164,502.20	518,500.00	353,997.80	31.73%
PRINTING & PUBLISHING	5300	13,253.00	33,000.00	19,747.00	40.16%
RENTS & LEASES	5400	11,774.28	20,800.00	9,025.72	56.61%
REPAIR & MAINTENANCE	5500	147,224.95	241,350.00	94,125.05	61.00%
MONITORING & PERMITTING	5600	24,091.21	43,600.00	19,508.79	55.26%
TRAINING & DEVELOPMENT	5700	18,620.69	45,400.00	26,779.31	41.01%
UTILITIES	5900	196,426.86	455,600.00	259,173.14	43.11%
LAFCO OPERATIONS	6100	7,308.00	7,400.00	92.00	98.76%
ENCINA	6200	480,407.90	2,102,662.00	1,622,254.10	22.85%
TOTAL OPERATING EXPENSES		\$ 3,552,924.17	\$ 6,788,310.00	\$ 3,235,385.83	52.34%

NON-OPERATING REVENUES AND EXPENSES					
DESCRIPTION	A/C No.	YTD ACTUAL AMOUNT	ANNUAL BUDGET	REMAINING BALANCE	% USED
NON OPERATING REVENUES					
CAPACITY CHARGES	3130	\$ 22,391.00	\$ 410,750.00	\$388,359.00	5.45%
PROPERTY TAXES	3220	501,864.10	1,200,000.00	698,135.90	41.82%
INTEREST INCOME	3250	702,688.00	1,500,000.00	797,312.00	46.85%
OTHER NON OPERATING INCOME		166,006.61	665,139.00	499,132.39	24.96%
TOTAL NON OPERATING REVENUES		\$ 1,392,949.71	\$ 3,775,889.00	\$2,382,939.29	36.89%
DEBT SERVICE					
INTEREST EXPENSE AND FEES	6500	\$ 98,899.66	\$ 189,736.00	90,836.34	52.12%
PRINCIPAL PAYMENTS	6500	460,000.00	509,717.00	49,717.00	90.25%
TOTAL DEBT SERVICE		\$ 558,899.66	\$ 699,453.00	\$ 140,553.34	79.91%

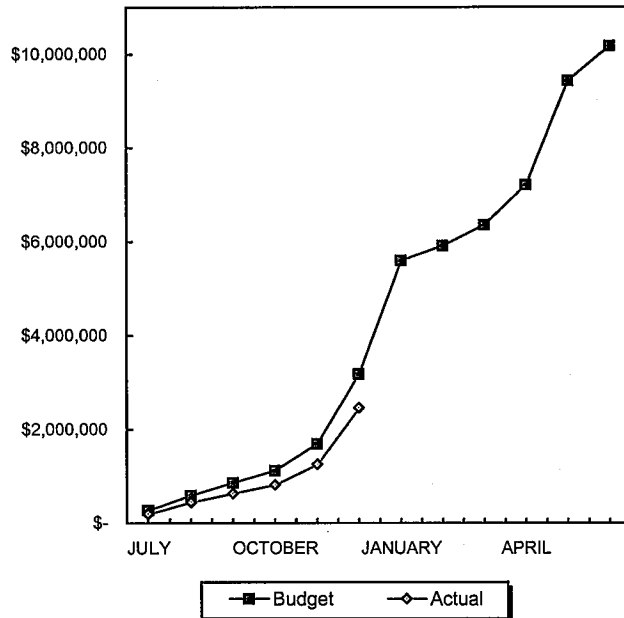
Preliminary: subject to future review, reconciliation, accruals, and audit.

# Leucadia Wastewater District

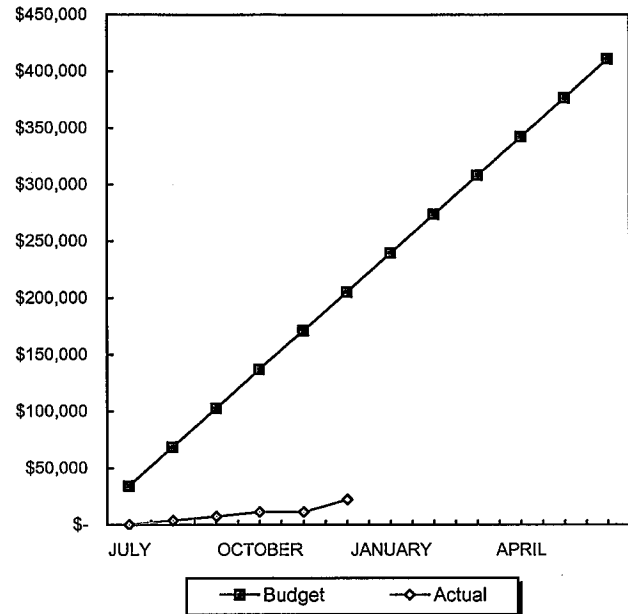
## Revenue FY 2008-2009

YTD through December 31, 2008 \*

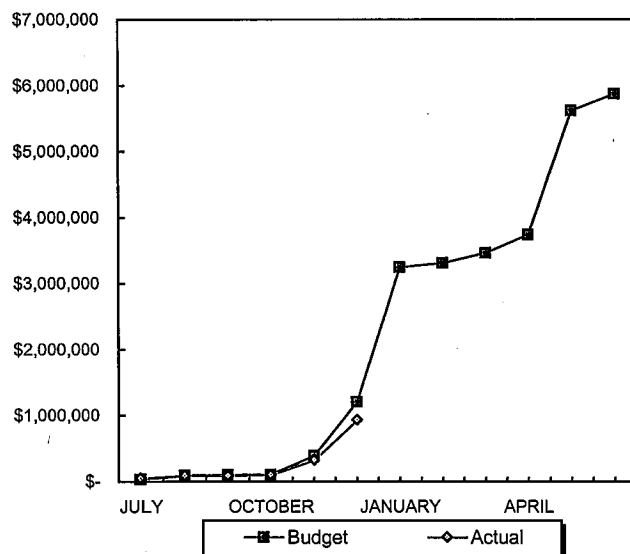
**Total Revenue**



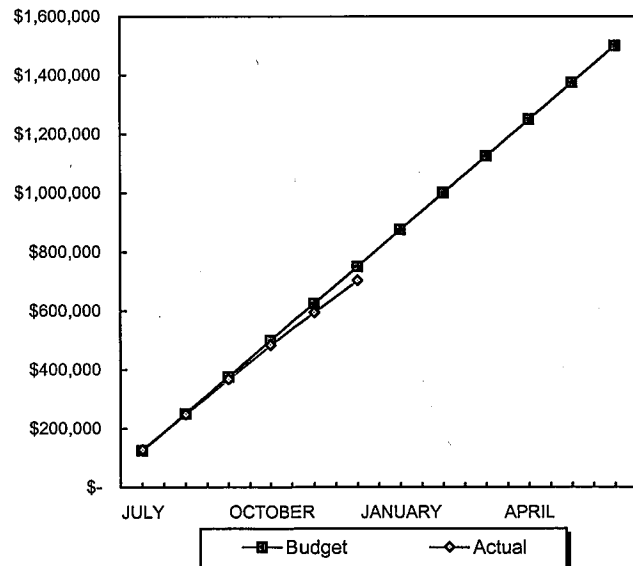
**Capacity Charges**



**Sewer Service Fees**



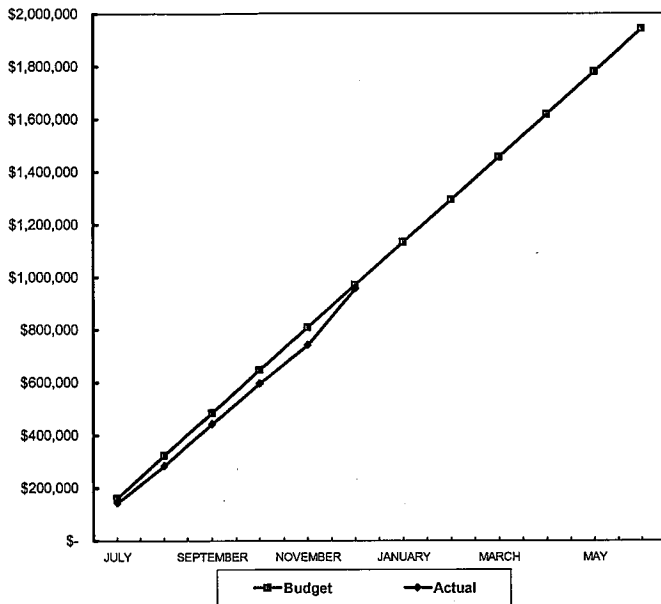
**Interest Income**



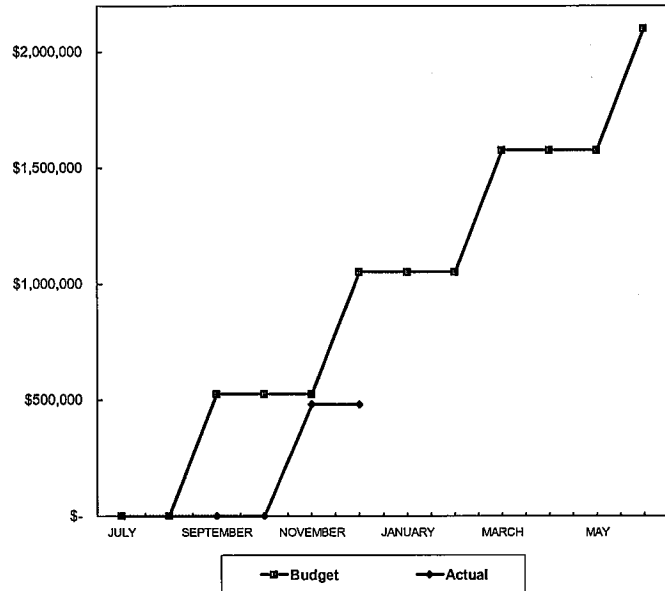
\* Preliminary: subject to future review, reconciliation, accruals, and audit

**Leucadia Wastewater District**  
**Operating Expenses FY 2008-2009**  
 YTD through December 31, 2008 \*

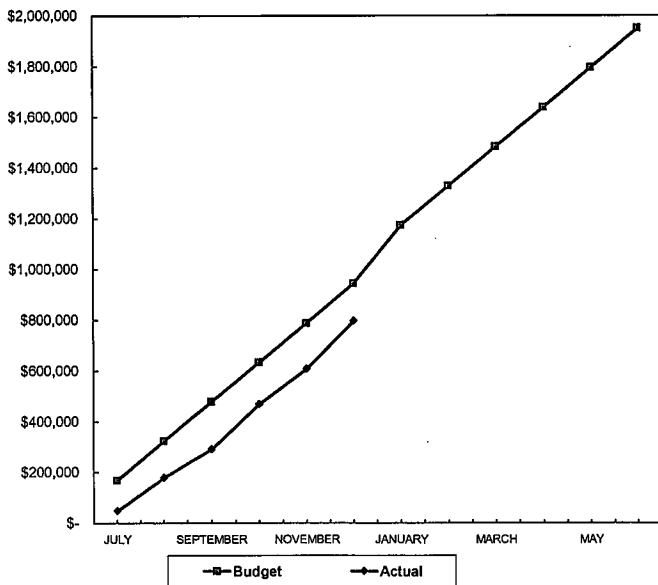
**Salaries and Benefits**



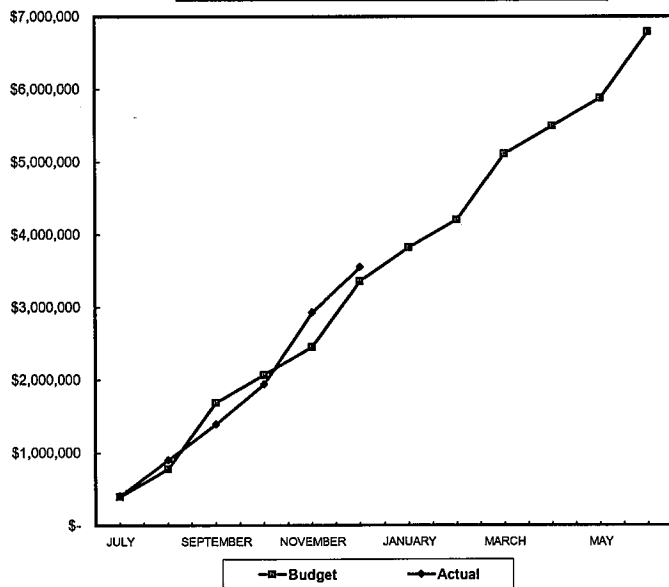
**Encina M&O**



**Other LWD Operating Expenses -  
Excluding Depreciation & Replacement**



**Total LWD Operating Expense -  
Including Depreciation & Replacement**



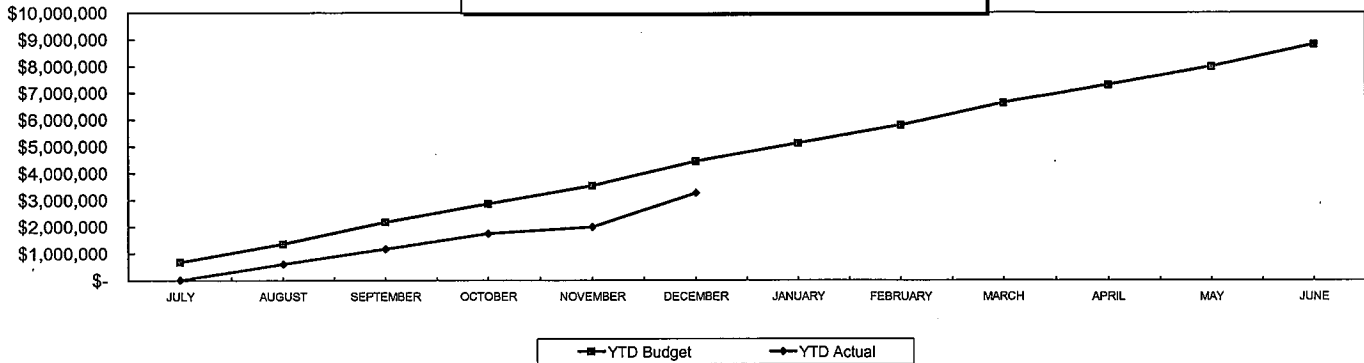
\* Preliminary: subject to future review, reconciliation, accruals, and audit

# Leucadia Wastewater District

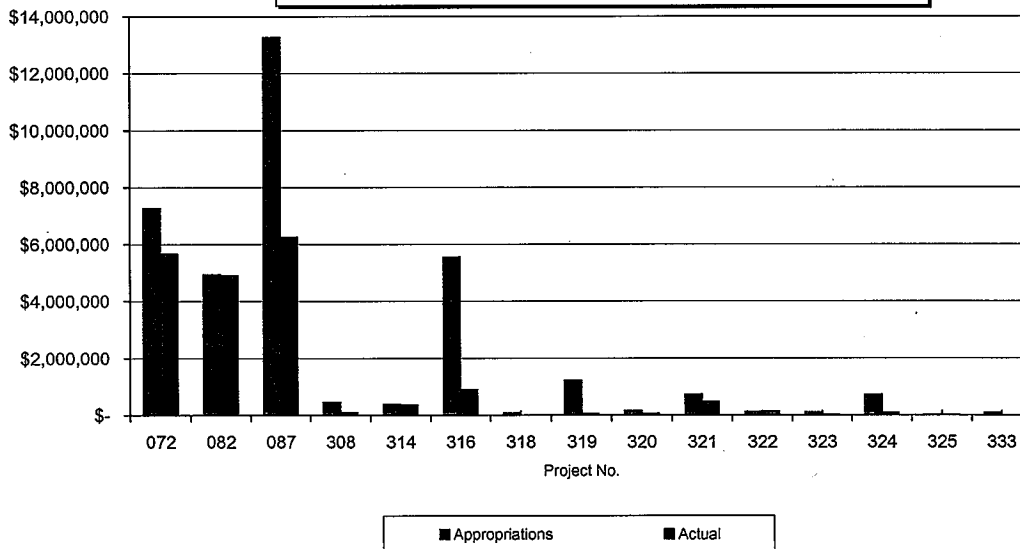
## Capital Expenditures

As of December 31, 2008

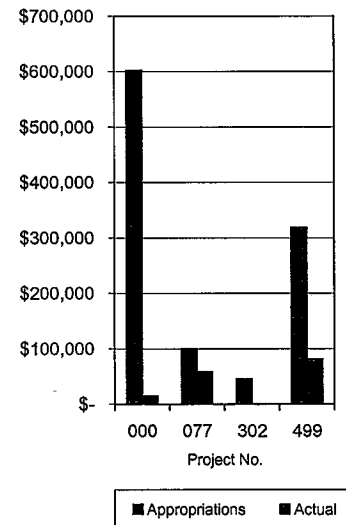
### Capital Projects and Equipment For FY 2008/09



### Multi Year Capital Expenditures by Project 2002/03-2008/09



### Single Year Capital Expenditures by Project 2008/09



Project Legend			
Description	No.	Description	No.
Encina WA	072	Install Permanent Flow Meters	322
Leucadia PS Improvements	082	Lateral Replace/Backflow Prevtr	323
Site Improvement Program	087	Bat PS Influent Line	324
Mineral Scale Mitigation Project	308	Meadow 3 PS Decommissioning	325
Asset Management Master Plan	314	Force Main Corrosion Study	333
Satellite PS Forcemains	316	Equipment	000
Asset Mgmt Plan Implementation	318	Misc Pipeline Repair	077
101 Trunk Sewer	319	Professional Services	302
Piraeus Pipeline Repair	320	LWD General Labor	499
Gibraltar Pipeline Replacement	321		

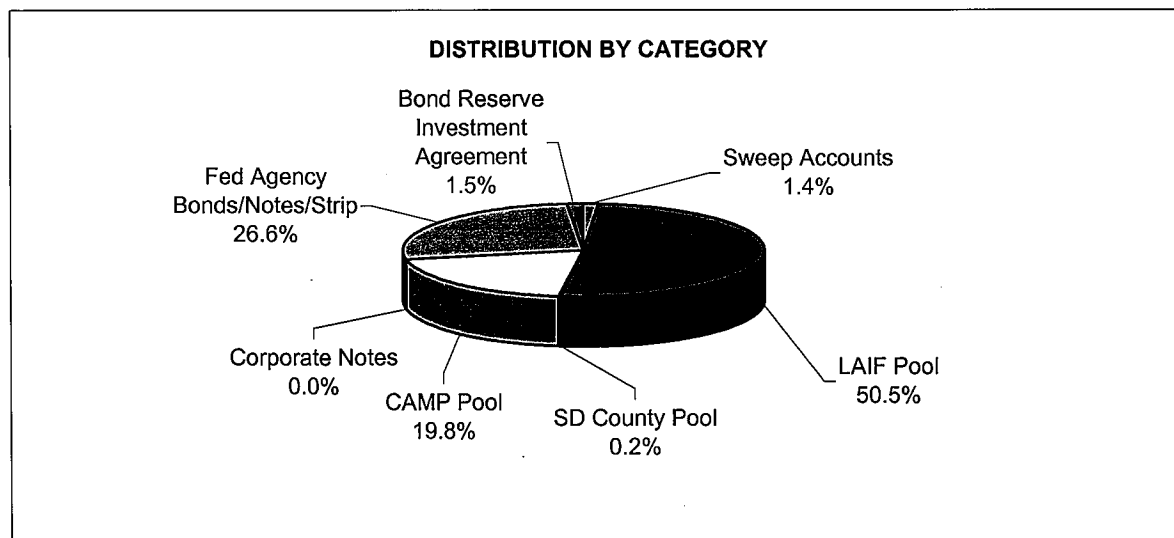
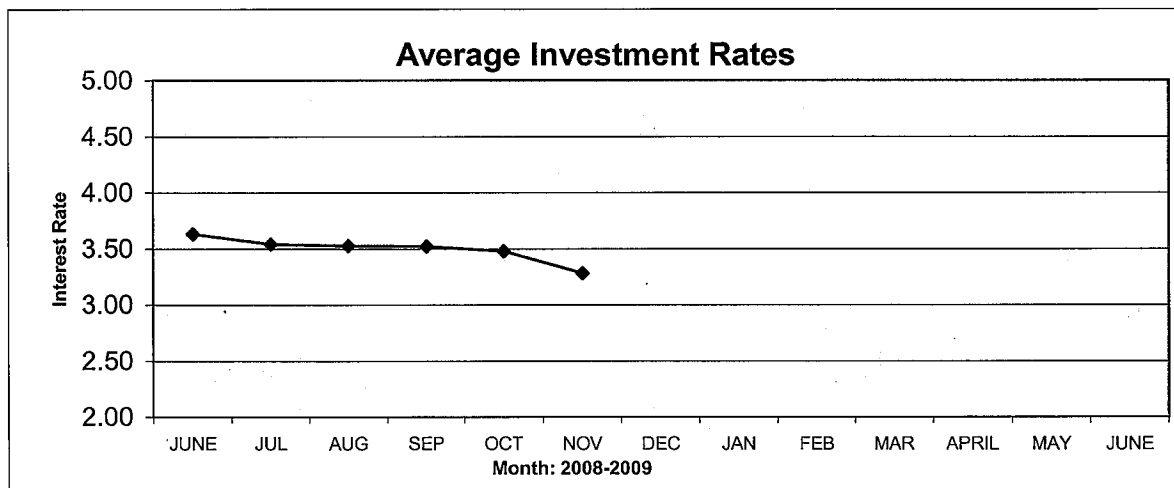
\* Preliminary: subject to future review, reconciliation, accruals, and audit

# LEUCADIA WASTEWATER DISTRICT

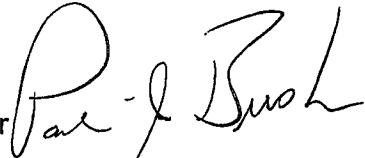
## Monthly Investment Summary

### As of November 30, 2008

Cash & Investments	Principal (Original Cost)		November Interest	Average Rate
	Oct 31, 2008	Nov 30, 2008		
Sweep Account: US Treasury MM - Union	198,000	617,006	13	0.05%
LAIF Pool	23,949,319	22,635,319	49,846	2.568%
SD County Pool	107,996	108,864	272	3.012%
CAMP Pool	8,850,781	8,890,700	16,861	2.320%
CAMP Portfolio				
Corporate Notes	-	-		
Federal Agency Bonds/Notes	9,613,453	9,613,453	36,515	4.558%
Federal Agency Discount Notes	969,415	969,415	2,541	3.146%
GNMA mortgage pools	22,090	21,957	171	9.337%
US Treasury Bonds/Notes	-	-		
Total Camp Portfolio	10,604,958	10,604,825	39,228	4.987%
Bond Funds				
BNY fiscal agent bond reserve a/c	652,884	652,884	2,916	5.360%
US Bank. custodian a/c: Fed Agency Strips	1,310,156	1,310,156	14,623	13.394%
Total Bond Funds	1,963,039	1,963,039	17,539	10.722%
<b>Totals</b>	<b>\$ 45,674,094</b>	<b>\$ 44,819,753</b>	<b>\$ 123,759</b>	<b>3.282%</b>



**MEMORANDUM**

**DATE:** January 8, 2009  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** Fiscal Year 2009 (FY 09) LWD Tactics and Action Plan Status Report

---

**RECOMMENDED:**

It is recommended that the Board of Directors:

1. Receive and file the Fiscal Year 2009 (FY 09) LWD Tactics and Action Plan Status Report.
2. Discuss and take action as appropriate.

**DISCUSSION:**

The Board of Directors approved the FY 09 Tactics and Action Plan in July 2008. The Strategic Plan identified over 50 goals in LWD's 7 Strategic Areas. Staff has been busy implementing the Tactics and Action Plan over the past 6 months. Attached please find the status of the Tactics and Action Plan goals.

PJB

Attachment



# **Leucadia Wastewater District** **Fiscal Year 2009** **Tactics & Action Plans**

## **1. Financial**

*Assure Fiscal Stability and Growth through Proper Management of District Assets and Investments*

<u>Tactics</u>	<u>Leader</u>	<u>Team</u>	<u>Status</u>	<u>Target Completion Date</u>
Conduct OPEB Actuarial	ASM	CPA, AT	Complete Complete	Oct-08 Mar-09
Conduct Annual Policy Review: Investment Policy Reserve Policy	GM	CPA, ASM	Complete On-track	Annually Sep-08 Feb-09
FY08 Audit	CPA	ASM, GM AT	Complete	Dec-08
FY 10 Budget	ASM	ASM, CPA AT, GM	On-track	Jun-09
Evaluate Financial Software Requirements	ASM	CPA, AT	Complete (New financial system not needed)	Oct-08

## 2. People

*Assure the Highest Qualified Work Force to Provide Outstanding Service for District Stakeholders*

Tactics	Leader	Team	Status	Target Completion Date
Annual In-House Salary Survey	ASM	AS	Not Started	Mar-09
Succession Plan	ASM	GM	In-progress	Oct-08 Feb-09
Board of Directors Strategic Planning	GM	ASM	On-track (Scheduled Feb 09)	Feb-09
SIP Transition Plan	PM	ASM	In-progress	Mar-09
Review Job Descriptions	ASM		In-progress	Dec-08
Extend CCTV Competency to 80% of FS Staff	FSM	FSSup.	Not Started	May-09
Perform Joint Confined Space Exercise	FSM	FSS, Field Staff	Not Started	Mar-09
Extend Pipeline Certification to 2 FS Staff	FSM	FSS, FST III	Not Started	Apr-09
Safety - Complete Arc Flash Analysis	FSM	ASM, FSS	In Progress	Mar-09
Safety - Evaluate CSRMA On-Line Safety	ASM	FSM	In-progress	Jan-09
Conduct Annual Staff Interviews	GM	ASM	Complete	Nov-08
Complete Management Coaching Program	GM	ASM, FSM, PM FSS	Complete	Aug-08
Conduct Retirement Seminar	ASM	EA, AS	Not started	Oct-08

### 3. Water Reclamation

*Maximize Cost Effective Market Opportunities to Increase the Quantity and Quality of Reclaimed Water  
Produced for Current and Future Customers*

Tactics	Leader	Team	Status	Target Completion Date
Continue Discussions to Extend Carlsbad Water Recycling Agreement	GM	FSM, DE	In Progress	Jun-09

#### 4. Services

*While Focusing on Core Business and superior customer service, Expand Capabilities through Strategic Alliances with Other Organizations to Enhance Both the Service Provided and Financial Future of the District*

Tactics	Leader	Team	Status	Target Completion Date
Remain full participant in all regional agency forums (Mutual assistance, LAFCO, CSDA, CSRMA, SCAP, NCFO, etc.)	GM	ASM, FSM, PM	Ongoing	Annual
Participate in Regional Mutual Aid Agreement	GM	FSM	In Progress	Dec-08
Conduct Annual Records Retention Review	EA	AS	Not Started	Jun-09
Complete SSMP Implement Asset Management Plan Document O&M Mapping Process Validate Critical Parts List Establish FOG Inspection Program Add SSMP & FOG to Website Compile and Adopt SSMP	FSM FSM FSM FSM ASM FSM	PM FS specialist PM, FS Specialist FS Specialist FSM ASM	In Progress In Progress Not Started Complete In-progress Not Started	Apr-09 Dec-08 Dec-08 Dec-08 Oct-08 Jun-09
Implement Lateral Backflow Program Notify High Risk Customers	FSM	ASM	In-progress (On-going)	Oct-08

## 5. Recognition of Achievement

*Assume a Leadership Position within the Wastewater Community and Provide an Increasing Level of Outreach and Collaboration with the Water and Environmental Communities*

Tactics	Leader	Team	Status	Target Completion Date
Apply for CSMFO Finance Award	ASM	CPA, AT	In-progress	Oct-08
Apply for CWEA Awards	FSM	ASM FSS	Complete (Results pending)	Oct-08
Apply for SHRM Workplace Excellence Award	ASM	EA, AS	Complete	Aug-08
Pursue CWEA, WEF, and Other Presentation Opportunities	GM	ASM, DE PM, FSM	In-progress (WEFTec Alternate)	Submittal Times Vary

## 6. Technology

*Enhance District operations through technological excellence, innovation and utilization of outstanding professional resources.*

<u>Tactics</u>	<u>Leader</u>	<u>Team</u>	<u>Status</u>	<u>Target Completion Date</u>
Purchase & Install New Tape Drive for File Servers	PM	ASM, EA	Not Started	Mar-09
<b>CIP Implementation:</b> Site Improvement Project: Oversee Construction Procure Audio Visual Systems Procure Furniture Procure Photovoltaic System/Contractor	PM PM PM PM	GM, FSM, DE GM, FSM, ASM, EA GM, FSM, ASM, EA GM, FSM, DE	In-progress In-progress In-progress In-progress	Aug-09 Jan-09 Jan-09 Feb-09
Satellite Pump Station Forcemain Project: Obtain Coastal Development Permit Bid Project Award Construction Contract Commence Construction	PM PM PM PM	GM, FSM, DE GM, FSM, DE GM, FSM, DE GM, FSM, DE	In-progress Not Started Not Started Not Started	Oct-08 Jan-09 Mar-09 Apr-09
Baquitos Influent Line: Obtain Coastal Development Permit Bid Project Award Construction Contract Commence Construction	PM PM PM PM	GM, FSM, DE GM, FSM, DE GM, FSM, DE GM, FSM, DE	Complete Complete Complete In-progress	Sep-08 Oct-08 Dec-08 Jan-09
Gibraltar Street Pipeline Repair: Obtain Easements Bid Project Award Construction Contract Commence Construction	PM PM PM PM	GM, FSM, DE GM, FSM, DE GM, FSM, DE GM, FSM, DE	Complete Complete Complete Complete	Aug-08 Sep-08 Nov-08 Dec-08
Force Main Corrosion Evaluation Procure Consultant Conduct System Evaluation Report Results/Recommendations	FSM FSM FSM	GM, PM, DE GM, PM, DE GM, PM, DE	Complete In-progress Not Started	Oct-08 Feb-09 Mar-09

## 6. Technology (Continued)

Tactics	Leader	Team	Status	Target Completion Date
Implement Asset Management Master Plan Evaluate Pump Stations Inspect Identified Manholes Report Findings/Recommendations Televiser Designated Pipe Sections	PM PM PM PM	GM, FSM, DE, FSS GM, FSM, DE, FSS GM, FSM, DE, FSS GM, FSM, DE, FSS	In-progress In-progress Not Started In-progress	Dec-08 Jan-09 Feb-09 Apr-09
Transition Plan for Move to New Facilities Contract for Movers Move Telephone System Move network Equipment/Workstations Move SCADA System Move Copiers	PM PM PM FSM ASM	GM, FSM, ASM, EA GM, FSM, ASM, EA GM, FSM, ASM, EA GM, PM, FSS GM, FSM, ASM, EA	Not Started Not Started Not Started Not Started In-progress	Mar-09 Apr-09 Apr-09 Apr-09 Apr-09

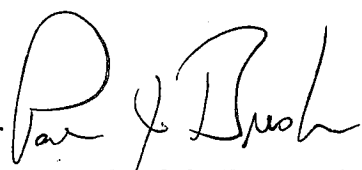
## 7. Community Outreach

*Increase community awareness of district services and benefits.*

Tactics	Leader	Team	Status	Target Completion Date
Continue implementation of LWD Communication Plan (newsletter, brochure, news release)	GM	EA, ASM	In-progress	Varies
Complete Collection System Fact Sheet	GM	EA, ASM	In Progress	Oct-08
Evaluate Public Information Contract	GM	ASM, PM	Not Started	Nov-08
Participate in Local Public Works Days	ASM	EA, FSM, GM	On-track	May-09
Participate in "No Drugs Down the Drain" Campaign	EA	ASM, AS	Complete	Oct-08
Participate in Carlsbad "City Stuff" Elementary School Program	FSM	EA, ASM	Not Started	May-09
Evaluate Scholarship Program	GM	ASM, EA	In-progress	Nov-08



**MEMORANDUM**

**DATE:** January 8, 2009  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** Disclosure of Reimbursements Report for July through December 2008

---

**RECOMMENDATION:**

1. Receive and File the Disclosure of Reimbursements Report for July through December 2008.

**DISCUSSION:**

Government Code Section §53065 stipulates that Special Districts must disclose reimbursements of \$100 or more on at least an annual basis. Leucadia Wastewater District (LWD) prepares the Disclosure Report every six months, which is above and beyond the requirements of Government Code Section §53065. LWD's Disclosure report for the July to December 2008 period has been attached for your review.

PJB:

Attachment

**Leucadia Wastewater District**  
**Disclosure of Reimbursements Report**  
**July 1, 2008 - December 30, 2008**

Conference Date	Description	J. Hanson	E. Sullivan	D. Omsted	D. Kulchin	A. Juliussen	P. Bushee	C. LeMay	L. Schempp	R. Morishita
ESRI 8/6/2008 San Diego										
	Registration (materials/books)									527.27
	Hotel									
	Airfare									
	Rental Car/mileage									
	Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	527.27	0.00
CASA 8/20-23/2008 Monterey, CA										
	Registration	425.00	425.00	425.00	425.00	425.00	425.00		425.00	
	Hotel	594.18	594.18	396.12	594.18	594.18	594.18		594.18	
	Airfare	299.00		299.00	299.00	299.00	299.00			
	Rental Car/mileage		527.67						410.06	
	Sub-total	1,318.18	1,546.85	1,120.12	1,318.18	1,019.18	1,318.18	0.00	1,429.24	0.00
CSDA 9/22-25/2008 Irvine, CA										
	Registration	360.00	360.00		325.00	325.00	325.00			
	Hotel	591.09	591.09		591.09	788.12	394.06			
	Airfare									
	Rental Car/mileage		383.15							
	Sub-total	951.09	1,334.24	0.00	916.09	1,113.12	719.06	0.00	0.00	0.00
WEF TEC 10/19-23/2008 Chicago, IL										
	Registration					875.00	725.00			
	Hotel					1,075.56	806.67			
	Airfare					193.01	463.50			
	Rental Car/mileage									
	Sub-total	0.00	0.00	0.00	0.00	2,143.57	1,995.17	0.00	0.00	0.00
PERS Education Forum 10/27-29/2008 Indian Wells, CA										
	Registration							275.00		
	Hotel							410.88		
	Airfare									
	Rental Car/mileage							116.30		
	Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	802.18	0.00	0.00

**Encina Wastewater Authority Report**  
**Regular Board Meeting**  
**December 17, 2008**

**EWA Board of Directors** - President Sullivan and Director Juliussen reporting

**EWA Board Meeting Action Items:**

**1. Fiscal Year 2008 Comprehensive Annual Financial Report**

The Board of Directors received and filed the Fiscal Year 2008 Comprehensive Annual Financial Report.

**2. Contract for Biosolids Hauling and Handling**

The Board of Directors awarded a contract for Biosolids hauling and handling to Solids Solutions, LLC. The fiscal impact of the contract is \$265,000 for the remainder of FY 2008-09.

**3. 2008 Tactical Plan Status Report**

The Board of Directors received and filed the 2008 Tactical Plan Goals Report.

**4. Election of Officers for Calendar Year 2009**

The Board of Directors conducted elections for the 2009 Joint Advisory Committee and Board of Director's Chair, Vice-Chair and Secretary. The following Directors and staff members were voted for:

- ❖ Trish Hannan, Board Chair
- ❖ Allan Juliussen, Vice Chair
- ❖ Michael Hogan, Secretary
- ❖ Kevin Hardy, Treasury/Auditor

**Executive Session**

- 5.** The Board of Directors met in closed session as authorized by Government code 54956.9, to discuss anticipated litigation – one case: Jaynes Corporation of California.

No reportable action.

6. The Board of Directors met in closed session as authorized under Government Code 54957 to discuss the public employment, performance evaluation: General Manager.

Following closed session, General Manager Hogan announced his retirement effective April 1, 2009. Chair Dalager announced that Assistant General Manager Kevin Hardy will be the next EWA General Manager.

## **Investment & Finance Meeting Report**

Presented by Judy Hanson

---

### **Meeting held January 7, 2009**

1. **Review and discuss LWD GASB Actuarial Valuation Report.**


Staff and Ms. Marilyn Jones of the Epler Company presented an overview of the actuarial valuation required by GASB nos. 43 and 45.

The Committee reviewed three options that LWD could use to address the unfunded liability associated with other post-employment benefits (OPEB).

The Committee directed staff to include a recommendation to the Board of Directors in the February Board agenda on how to proceed on funding for LWD other post-employment benefits.

## MEMORANDUM

**DATE:** January 8, 2009  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager  
**SUBJECT:** Election of Board Vice President



---

### RECOMMENDATION:

1. Discuss and take action, as appropriate.

### DISCUSSION:


At the December Board meeting, the Board of Directors conducted the 2009 Board elections. The Board of Directors voted David Kulchin as President, and directed staff to research which Director was next in line to become Vice President.

Staff has since researched this issue, and based on the history of Board elections, it was determined that Director Juliussen is next in line to become Vice President for 2009. Accordingly, Director Don Omsted would be next in line for Vice President for 2010.

This item has been placed on the agenda for the Board of Directors' discussion and action, as appropriate.

PB

**MEMORANDUM**

**DATE:** January 8, 2009  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** 2009 Board of Directors Committee Assignments

---

**RECOMMENDATION:**

1. Discuss and take action as appropriate.

**DISCUSSION:**

The Leucadia Wastewater District (LWD) Board President typically reviews committee assignments for the Board of Directors on an annual basis and makes appointments to the various committees as appropriate. To facilitate this discussion, a summary of current committee assignments and appointments is attached.

This item has been placed on the agenda for discussion by the Board of Directors. Staff has no recommendation on this matter. Staff will incorporate any revisions to LWD committees and respond to other public agencies as appropriate.

Attachment

cal:PJB



## Board of Directors' Committee Assignments

### **Engineering Committee**

Vice President Allan Juliussen, Chair  
President David Kulchin

### **Investment & Finance Committee**

Director Judy Hanson, Chair  
Director Donald Omsted

### **Community Affairs Committee**

Director Elaine Sullivan, Chair  
Director Donald Omsted

### **Employee Recognition Committee**

Director Elaine Sullivan, Chair  
Director Judy Hanson

### **Human Resource Committee**

Director Judy Hanson, Chair  
President David Kulchin





## **Board of Directors' and Manager Appointments and Assignments**

### **Encina Wastewater Authority Board of Directors/Joint Advisory Committee (JAC)**

Director Elaine Sullivan  
Vice President Allan Juliussen  
Paul Bushee, GM (Alternate)

#### **Other Assignments:**

##### **President David Kulchin**

- California Special District Association (CSDA) Education Committee

##### **Vice President Allan Juliussen**

- Encina Wastewater Authority Capital Improvement Committee (CIC) Member

##### **Director Elaine Sullivan**

- Encina Wastewater Authority Policy and Finance Committee
- Encina Joint Powers Financing Authority (EJPFA) Board Member
- California WaterReuse Financing Authority (CWFA) Secretary/Treasurer

##### **Director Judy Hanson**

- California Special Districts Association (CSDA) San Diego Chapter Past President
- San Diego County LAFCO Special Districts Advisory Committee Member
- California Sanitation Risk Management Association (CSRMA) Board Member
- California WaterReuse Financing Authority (CWFA) Board of Directors (Alternate)

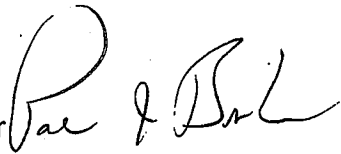
##### **Director Donald Omsted**

- Batiquitos Lagoon Foundation Board member

##### **General Manager Paul Bushee**

- Encina Wastewater Authority Member Agency Managers Committee
- CSRMA Executive Board Member
- CSRMA Pooled Liability Committee Member
- CSRMA Board of Directors (Alternate)
- California WaterReuse Financing Authority (CWFA) Board Chair
- CASA Program Committee, Chair

**MEMORANDUM**

**DATE:** January 8, 2009  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** Encina Wastewater Authority Outfall Inspection

---

**RECOMMENDATION:**

This item is presented for information only.

**DISCUSSION:**

During December 2008, Director Juliussen provided a report on Encina Wastewater Authority's (EWA) November 19, 2008 Board meeting. During his comments, he reported that EWA had received and filed information contained in the 2008 Encina Effluent Ocean Outfall (EOO) Report. The EOO is a critical piece of infrastructure for EWA and its member agencies.


To provide some more background on this critical piece of infrastructure, staff has asked EWA's Assistant General Manager Kevin Hardy to present the inspection highlights. Mr. Hardy will present a brief overview and address any questions from the Board.

This agenda item is presented for information only. A copy of the inspection DVD and the inspection report are available if desired.

cal:PJB

## MEMORANDUM

Ref: 09-1858

**DATE:** January 8, 2009  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** Review of LWD's Financial Approach

---

### RECOMMENDATION:

1. This item is presented for information purposes.

### Background:

At the December 10, 2008 Board of Directors meeting, Director Kulchin requested a brief report describing how the Leucadia Wastewater District (LWD) has historically kept its strong financial position. In response to this request, staff has developed the following information describing LWD's financial approach.

### DISCUSSION:

LWD utilizes a multi-pronged approach in order to maintain its strong financial position. Key components of this approach include: 1) incorporating replacement costs in our rate structure; 2) our "pay as you go" policy for capital projects; 3) proactively maintaining and replacing LWD's assets and 4) conducting periodic long range planning studies. A brief summary of these activities is as follows:

#### *Rate Structure*

Historically, LWD has captured either 100% or some portion of its replacement costs in its sewer service rate. The replacement costs were initially calculated using the annual depreciation value of its assets and later based on a methodology that was derived from the 50 Year Capital Expenditure Plan developed in 2004. These appear as "replacement expenses" in LWD's budget. In doing this LWD is actually funding replacement of assets as opposed to just covering operating expense with our rates. Over time this has proven effective at keeping our rates relatively low and stable.

#### *Pay As You Go*

As you are aware, LWD has historically employed its "pay as you go" policy to cash fund its capital projects. By paying for its projects on a cash basis, LWD avoided interest expenses that would be involved with bond financing of projects. In a capital intensive environment such as wastewater collection and treatment, interest expenses can be quite significant over time. Although it is difficult to quantify, LWD has likely saved millions of dollars by employing its "pay as you go" policy.

#### *Proactive Maintenance and Replacement*

By actively maintaining our infrastructure, LWD ensures the maximum life for each asset. Some examples of our proactive management approach include: jet-cleaning our gravity system annually; televising roughly 20% of our gravity system annually; and actively maintaining equipment at our pump stations. Much like conducting routine maintenance of one's automobile, proactive maintenance of our system extends the life of our assets and saves money over time.

In addition to routine maintenance, LWD attempts to replace problematic infrastructure before a failure occurs. Recent events in our industry have shown that infrastructure failures not only require emergency repairs that are priced at a premium but, at times, can also result in substantive regulatory fines. LWD tries to avoid both of these issues by replacing infrastructure in a planned orderly manner prior to failure. A good example of proactive replacement at LWD was the Leucadia Pump Station Project where the project team identified all problematic areas throughout the station and successfully upgraded it to a "state of the art" condition prior to any major equipment problems.

#### *Long Range Planning*

LWD's long range financial and capital plans play a critical role with our financial picture. The Asset Management Plan not only predicts when infrastructure may fail, but also projects our capital replacement costs over a period of 20 years. The Financial Plan Update incorporates these capital replacement costs along with projected operating costs and uses this information to project our expense and revenue needs for the next 20 years. By projecting our revenue and expense needs over 20 years, LWD is able to proactively plan its finances and avoid sudden and abrupt rate changes. LWD adopted the Asset Management Plan in May 2008 and the Comprehensive Financial Plan Update in June 2008.

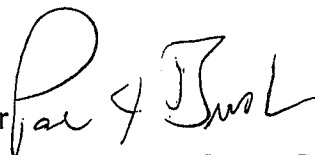
#### *Other Activities*

The four areas described above represent the key components of LWD's financial program but are not meant to be all inclusive. These areas are supported by many other activities such as: our active investment program with CAMP; routine monitoring of our revenues and expenses, annual review of our Investment and Reserve Policies; and our budgeting and auditing activities. Over time, our comprehensive approach to financial management has kept our finances strong and our rates relatively low and stable.

PB

**MEMORANDUM**

Ref: 09-1859

**DATE:** January 8, 2009  
**TO:** Board of Directors  
**FROM:** Paul J. Bushee, General Manager   
**SUBJECT:** Leucadia Wastewater District (LWD) Reserve Status Report

---

**RECOMMENDATION:**

1. Discuss and provide direction, as appropriate.

**DISCUSSION:**

At its December 8, 2008 meeting, the Investment and Finance Committee (IFC) requested that staff develop a monthly status report of the LWD's key reserves. The intent was to incorporate the reserve status into the monthly financial report found in the Board of Director's agenda packet.

Staff has since developed a draft reserve status report, which has been attached for your review. The report covers the activity of LWD's two primary reserves: 1) the restricted Capital Improvement Reserve and 2) the unrestricted Capital Replacement Reserve. Staff will present an overview of the report at the upcoming meeting.

If acceptable to the Board, staff plans to incorporate this information into the monthly financial report.

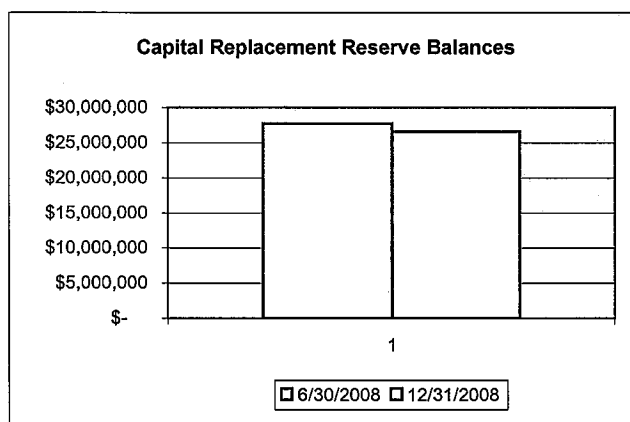
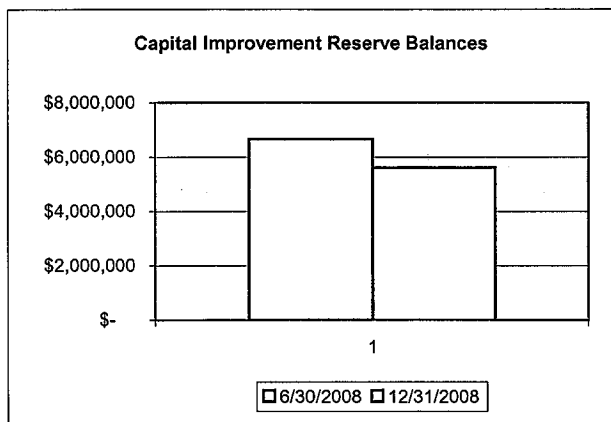
Attachment

PB

# Leucadia Wastewater District

Capital Reserve Activity  
From June 30 through December 31, 2008

	Dates	Average Rate	Capital Reserves		
			Restricted Capital Improvement	Unrestricted Capital Replacement	TOTAL
Beginning Balance	6/30/2008		\$ 6,659,846	\$ 27,725,565	\$ 34,385,411
Capacity Charges Received	7/1/2008 to 12/31/2008			22,391	22,391
Capital Expenditures (See detail below)	7/1/2008 to 12/31/2008		(1,154,915)	(2,126,050)	(3,280,965)
Property Taxes Received	7/1/2008 to 12/31/2008			501,864	501,864
Investment Income Earned	7/1/2008 to 12/31/2008	3.47%	105,536	467,170	572,705
Ending Balances before year-end transfers (1)	12/31/2008		\$ 5,610,466	\$ 26,590,940	\$ 32,201,407



Note (1) Ending balances are before year-end transfers from other reserves. Prior year transfers were as follows:

Operating income transfer from Operating Reserve	\$ 681,191
Excess funds in Debt Service Custodial Reserve	81,661
Interest earned on Emergency Reserve Fund	359,800
	<u>\$ 1,122,652</u>

Capital Expenditures	Growth	Replacement
072 Encina Wastewater Authority		(131,927)
082 Leucadia Pump Station Improvements	1,702	1,702
087 Building Program	939,095	1,878,189
308 Mineral Scale Mitigation Project		68
314 Asset Management Master Plan	468	3,428
316 Satellite Pump Station forcemains		28,233
318 Asset Mgmt Plan Implementation	16	118
319 Gravity Rehab Sewer /101 Trunk Sewer		
321 Gibraltar Pipeline Replacement	177,052	177,052
323 Lateral Replacement/Backflow Prevention		4,988
324 Batiquitos Pump station Gravity Line	6,332	18,996
325 Meadows 3 Pump Station Decommissioning		17,730
333 Force Main Corrosion Study	1,233	2,465
000 Capital Acquisitions		14,680
077 Misc Pipeline Rehabilitation	29,019	29,019
499 LWD General Labor		81,308
<b>TOTAL</b>	<b>1,154,915</b>	<b>2,126,050</b>

Preliminary: subject to future review, reconciliation, accruals, and audit.



## Make a difference and join your CASA colleagues in Washington, D.C.

- Lobby influential members of the California delegation on CASA's priorities for the 111th Congress;
- Meet key staff members from both House and Senate committees dealing with water quality and natural resources issues;
- Hear directly from Representatives/Senators about how the recent changes in Congress will effect policy priorities and oversight of the nation's environmental laws;
- Discuss public finance issues with Budget and Appropriations Committee staffers;
- Learn about the latest initiatives to address emerging contaminants and pharmaceuticals;
- Consult with leading Washington-based advocates on how water quality policymaking may evolve under a new majority in Congress and;
- Learn about how climate change policies and legislation are likely to evolve in the 111th Congress.

Hotel Monaco Washington, D.C. is located within walking distance of the National Mall.

## Hotel Reservation Guide

A limited number of rooms have been reserved for CASA delegates at the Hotel Monaco, which will be reserved on a first-come, first served basis. The cut-off date to reserve rooms under the special CASA-discounted rate is Wednesday, February 4.

ROOM RATE: \$330.91 per night (single/double occupancy) including tax.

**Hotel Monaco Washington, D.C.**  
800.649.1202 toll-free | 202.628.7177

Please arrange reservations by directly contacting the Monaco Hotel Washington, D.C. by phone, and identify yourself as a CASA member to receive this special rate. A one night deposit is required. The hotel deposit refund policy will require 72 hours cancellation notice. Hotel accommodations will fill quickly, so if you plan on attending, it is critical to get your reservation in immediately.

California  
Association  
of Sanitation  
Agencies



Ensuring  
Clean  
Water for  
California

## March 9-11, 2009 Washington, D.C. Conference

Hotel Monaco  
Washington, D.C.

700 F Street, N.W.  
Washington, DC 20004

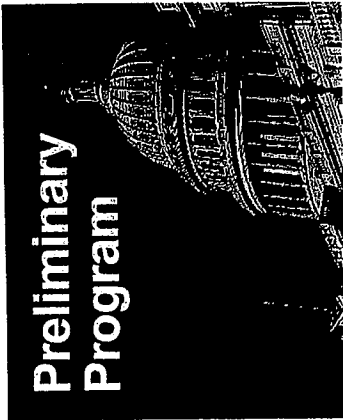
202.628.7177  
800.649.1202 toll-free  
www.monaco-dc.com



California Association of  
Sanitation Agencies

1215 K Street, Suite 2290  
Sacramento, CA 95814  
916.446.0388 phone  
916.231.2141 fax

# Preliminary Program



## Monday, March 9

9:30 a.m. - 10:00 a.m.  
Continental Breakfast

10:00 a.m. - 10:15 a.m.  
Registration and Welcoming Remarks  
*Harry T. Price, CASA President*

10:15 a.m. - 11:45 a.m.

**PANEL I - Congressional Panel: "When it comes to the future, there are three kinds of people: those who let it happen, those who make it happen, and those who wonder what happened?" - John M. Richardson, Jr.**  
This panel will discuss the initiatives we can expect from the new Administration and the 111th Congress, focusing on outstanding issues and federal spending.

12:00 p.m. - 2:00 p.m.  
Keynote Luncheon Address  
Briefing for Congressional meetings

2:30 p.m. - 3:30 p.m.

**PANEL II - Change in What Direction?: The 111th Congress' Mandate**  
With a promise for change, this panel will address issues that are ripe for Congressional action, including Clean Water Act issues, such as waters of the United States and green infrastructure.

3:30 p.m. - 5:00 p.m.

**PANEL III - Will Infrastructure Assistance Rise From the Ashes of Financial Markets Flame Out?**  
The pros and cons of existing infrastructure proposals, as well as alternative solutions for increased infrastructure financing, will be discussed in this panel.

"Liquid Assets" Documentary Film

Conference attendees are encouraged to view this 20-minute documentary, which details the critical role our water infrastructure plays in protecting public health and promoting economic prosperity.

## Tuesday, March 10

8:30 a.m. - 10:15 a.m.  
Continental Breakfast

9:00 a.m. - 10:15 a.m.

**PANEL IV - Climate Change, Drought and Renewable Resources - "Climate change poses clear, catastrophic threats. We may not agree on the extent, but we certainly can't afford the risk of inaction." - Rupert Murdoch**  
A group of climate change practitioners will provide insight into the new Administration and Congress' effort to address climate change.

10:45 a.m. - 5:00 p.m.

**Congressional Meet and Greet Visits**  
Small group meeting pre-arranged with the 111th California Congressional Delegation members and staff.

\* Lunch on your own

5:30 p.m. - 7:00 p.m.

**CASA Capitol Hill Reception**

## Wednesday, March 11

9:00 a.m. - 9:30 a.m.

Closing Breakfast

9:30 a.m. - 11:00 a.m.

**PANEL V - No Drugs Down the Drain - "Why is there so much controversy about drug testing? I know plenty of guys who would be willing to test any drug they could come up with." - George Carlin**  
This panel will discuss what the new Administration and Congress may do to address emerging contaminants.

11:00 a.m. - 11:45 a.m.

**Congressional visits debriefing by team leaders**

11:45 a.m. - 12:00 p.m.

**Closing Comments**  
*Harry T. Price, CASA President*

## Invited Guest Speakers:

The Honorable Barbara Boxer  
*U.S. Senate*

The Honorable Dianne Feinstein  
*U.S. Senate*

Joe Palca, Science Reporter  
*National Public Radio*

Ryan Seliger, Democratic Counsel  
*Subcommittee on Water Resources and Environment, Committee on Transportation and Infrastructure*

Bettina Poirier, Staff Director/Counsel  
*Senate Committee on Environment and Public Works*

Jon Pawlow, Republican Counsel  
*Subcommittee on Water Resources and Environment, Committee on Transportation and Infrastructure*

Nancy Stoner, Co-Director of the Water Program and Senior Attorney  
*Natural Resources Defense Council*

Ell Weissman, Director of Government Affairs  
*American Rivers*

Virginia Albrecht, Partner  
*Huntton & Williams*

Ken Kirk, Executive Director  
*National Association of Clean Water Agencies*

Tim Ransdell, Executive Director  
*California Institute*

Eric Swedlund, Deputy Director  
*Washington, D.C., Office of the California Governor*

Steven Brown, Executive Director  
*Environmental Council of the States*

Other recognized experts will also be presenting at the 2009 CASA Washington, DC Conference

**Ensuring Clean Water for California**

## CASA Registration Form

March 9 - 11, 2009

2009 Washington, D.C., Conference

California Association of Sanitation Agencies (CASA)  
1215 K Street, Suite 2290, Sacramento, CA 95814  
916.446.0388 phone | 916.231.2141 fax

**Registration Fees - (choose only one)**

- \$25 cancellation fee on or before Monday, February 23, 2009
- No refund after Monday, February 23, 2009
- Send a colleague if you cannot attend! Please notify the CASA office.

First Name \_\_\_\_\_ Last Name \_\_\_\_\_

Nickname \_\_\_\_\_ Title \_\_\_\_\_

Agency/Firm \_\_\_\_\_

Phone \_\_\_\_\_ E-mail \_\_\_\_\_

First Name \_\_\_\_\_ Last Name \_\_\_\_\_

Nickname \_\_\_\_\_ Title \_\_\_\_\_

Agency/Firm \_\_\_\_\_

Phone \_\_\_\_\_ E-mail \_\_\_\_\_

☐ Yes, e-mail registration confirmation to:

**Delegate Fee - \$550 per person**

No. of Delegates: x \$550 = \_\_\_\_\_

**Guest Fee - \$75 per person**

No. of Guests: x \$75 = \_\_\_\_\_

**Payment Method - Please make checks payable to CASA**

Check # \_\_\_\_\_ Purchase Order # \_\_\_\_\_