



**BOARD OF DIRECTORS
REGULAR MEETING**

Pursuant to the State of California Executive Order N-29-20, and in the interest of public health, the District is temporarily taking actions to mitigate the COVID-19 pandemic by holding Board Meetings by teleconference or videoconference. The general public may not attend this meeting at the District's office due to social distancing requirements.

To join this meeting via Zoom Teleconference please dial: 1 (669) 900-6833

Meeting ID: 868 1646 8646 **Passcode:** 099603

Public Participation/Comment: Members of the public can participate in the meeting by emailing comments to the Executive Assistant at tbaity@lwwd.org by 4:00 p.m. the day of the meeting. The subject line of your email should clearly state the item number you are commenting on. If you desire to have your comment read into the record during the meeting, please note that in the email subject line. All comments will be emailed to the Board of Directors prior to the start of the meeting. Finally, comments may be mailed to the District, but to be considered, must be received on or before the meeting date. Written comments should be mailed to: Leucadia Wastewater District, c/o Executive Assistant, 1960 La Costa Avenue, Carlsbad, CA 92009.

DATE: Wednesday, May 11, 2022

TIME: 5:00 p.m.

PLACE: VIA VIDEOCONFERENCE ONLY

AGENDA

Items on the agenda may be taken out of sequential order as their priority is determined by the Board of Directors. 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 vote of the Board.

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. In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the Executive Assistant at (760) 753-0155. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **General Public Comment Period**

5. **Approval of Agenda**
6. **Presentation and Awards**
None.

CONSENT CALENDAR

Items 7-12 will be enacted in one motion in accordance with the recommendation unless removed from the Consent Calendar by the Board of Directors, Staff or Public. If a member of the public wishes to remove an item, they should submit a "Request to Address the LWD Board of Directors" form to the Board Secretary prior to the meeting. Items removed from the Consent Calendar will be considered in the original agenda order immediately following adoption of the Consent Calendar.

7. **Approval of Board and Committee Minutes**
Minutes of the following meetings:

April 20, 2022 Regular Board Meeting (Pages 6-13)
April 25, 2022 Investment and Finance Committee Meeting (Pages 14-16)

8. **Approval of Demands for April/May 2022**
This item provides for Board of Directors approval of all demands paid from LWD during the month of April and a portion of May 2022. (Pages 17-24)
9. **Operations Report**
This report discloses the year-to-date and monthly flow, rainfall, EDU's and reclaimed water averages; along with MGD flow comparisons from FY21 to FY22, flows by sub-basin, and staff training. (Pages 25-31)
10. **Finance Report**
This report discloses up-to-date schedule of assets, liabilities, net assets and compares fiscal year-to-date expenditures to the FY22 budget and discloses monthly investments. (Pages 32-39)
11. **Quarterly Treasurer's Report**
This report discloses investments for the quarter ending March 31, 2022. (Pages 40-41, Enclosure 11)
12. **Disclosure of Reimbursements**
This report discloses travel expense reimbursements for the month of April 2022. (Pages 42-43)

EWA REPORTS

13. **Encina Wastewater Authority Reports**
 - A. A regular EWA Board Meeting was held on April 27, 2022 via video conference – report by Director Omsted. (Pages 44-45)
 - B. An Encina Member Agency Manager's (MAM) Meeting was held on May 3, 2022 – report by GM Bushee. (Verbal)

COMMITTEE REPORTS

14. Committee Reports

- A. Investment and Finance Committee meeting was held April 25, 2022 via teleconference – report by Director Brown. (Page 46)

ACTION ITEMS

15. Approving the Recommended Encina Wastewater Authority Fiscal Year 2023 (FY23) Budget

- Adopt Resolution No. 2369 - Approving the Recommended Encina Wastewater Authority Fiscal Year 2023 (FY23) Operating and Capital Budgets. (Pages 47-49)

INFORMATION ITEMS

16. Project Status Updates and Other Informational Reports

- A. Financial Updates. (Pages 50-58)

- B. The 2022 Annual Employee Luncheon is scheduled for July 14, 2022 at 12noon at the District office. (Page 59)

17. Directors' Meetings and Conference Reports

None.

18. General Manager's Report

19. General Counsel's Report

20. Board of Directors' Comments

21. Adjournment

AFFIDAVIT 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 and on the District website www.lwwd.org at least 72 hours prior to the meeting, in accordance with Govt. Code Section 54954.2(a).

Date: May 5, 2022



Paul J. Bushee, Secretary/General Manager

Board of Directors' Code of Conduct

- ◆ *I will openly communicate during Board meetings and voice my views, in the meetings, on all matters regarding the District.*
- ◆ *I will support the decisions of the Board once they are voted on.*
- ◆ *I will concentrate on issues of governance and strategic import to the District and will expect support from staff on issues of operational import and detail.*
- ◆ *I will treat fellow Board members with dignity and respect.*
- ◆ *I will be prepared to discuss Board issues and agree to spend the necessary time and attention to Board matters.*
- ◆ *If I have concerns or questions, I will ask. If I need clarification of Board agenda items, I will call ahead and discuss with the General Manager.*
- ◆ *I will support the general manager as the primary spokesperson for the district.*
- ◆ *I will conduct myself in the highest ethical manner and comply with all appropriate government regulations.*

Role of Staff

- ◆ *Implement polices of LWD Board*
- ◆ *Create tactics and action plans that address how policies should be implemented*
- ◆ *Provide technical competence in addressing issues of how tactics should be implemented*
- ◆ *Provide relevant facts and recommendations*
- ◆ *Provide effective leadership*
- ◆ *Administer day-to-day operations of the district*
- ◆ *Respond to reasonable board requests for information*

LEUCADIA WASTEWATER DISTRICT
 Minutes of a Regular Board Meeting
 April 20, 2022

A regular meeting of the Board of Directors of the Leucadia Wastewater District was held Wednesday, April 20, 2022 at 5:00 p.m. via teleconference.

1. Call to Order

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

2. Roll Call

DIRECTORS PRESENT: Hanson, Sullivan, Brown, Roesink, and Omsted

DIRECTORS ABSENT:

OTHERS PRESENT: General Manager Paul Bushee, General Counsel Wayne Brechtel, Director of Finance and Administration Ryan Green, Director of Technical Services Robin Morishita, Field Services Superintendent Jeff Stecker, Administrative Services Supervisor Trisha Hill, Executive Assistant Tianne Baity, Field Services Specialist Ian Riffel, District Engineer Dexter Wilson, Kathleen Heitt from Dexter Wilson Engineering, Field Services Technician III Curney Russell, Neal Bloom and Iris Grootenhuis from Rising Tide Partners, June Honsberger from La Costa Canyon High School, Kelly Cole from Flora Vista Elementary, Julie Anguiano from Park Dale Lane Elementary, Jennifer Smith from El Camino Creek Elementary, Nancy Jois from Capri Elementary, school students, and Mike Fisher and Tim Lewis from Waterworks Engineers

3. Pledge of Allegiance

Vice President Sullivan led the pledge of allegiance.

4. Adopt Resolution No. 2367 - Authorizing Remote Teleconference Meetings Due to the Declared State Emergency Resulting From the COVID-19 Pandemic

Upon a motion duly made by Vice President Sullivan, seconded by Director Roesink, and unanimously carried, the Board of Directors adopted Resolution No. 2367 - Authorizing Remote Teleconference Meetings Due to the Declared State Emergency Resulting from the COVID-19 Pandemic by the following vote:

Director	Vote
President Hanson	Yes
Vice President Sullivan	Yes
Director Brown	Yes
Director Roesink	Yes
Director Omsted	Yes

5. General Public Comment Period

None.

6. Approval of Agenda

Upon a motion duly made by Director Omsted, seconded by Vice President Sullivan, and unanimously carried, the Board of Directors approved the agenda by the following vote:

Director	Vote
President Hanson	Yes
Vice President Sullivan	Yes
Director Brown	Yes
Director Roesink	Yes
Director Omsted	Yes

7. Presentations and Awards

A. Teacher Grant Recipients

ASsup Hill provided background information on the Teacher Grant Program noting that in January 2022 the Board approved five teacher grants.

ASsup Hill introduced Ms. Kelly Cole of Flora Vista Elementary to provide a brief update on her school's project funded by the District's teacher grant program. Ms. Cole shared an update on her school's Garden Signs/Native and Drought Tolerant Garden project.

ASsup Hill introduced students from Ms. Jennifer Smith's class at El Camino Creek Elementary to provide a brief update on their school's project funded by the District's teacher grant program. El Camino Creek students Stella and Sammy shared a video update on their school's Water Conservation Strategy project.

ASsup Hill introduced Ms. Camille Sowinski and Ms. Julie Anguiano of Park Dale Lane Elementary to provide a brief update on their school's project funded by the District's teacher grant program. Duke, a student from Ms. Anguiano's class, introduced a video the class created regarding their Water Management Internship program.

ASsup Hill introduced Ms. June Honsberger of La Costa Canyon High School to provide a brief update on her school's project funded by the District's teacher grant program. Ms. Honsberger shared a video update on her school's Monarch Butterfly and Native Plant Garden project.

ASsup Hill introduced Ms. Nancy Jois of Capri Elementary to provide a brief update on her school's project funded by the District's teacher grant program. Ms. Jois shared a video update on her school's No Wipes Down the Pipes project.

Vice President Sullivan stated she would like to see the school videos shared across the State and with other organizations.

The Board was very impressed by the student videos and they thanked the teachers and the students for attending the meeting.

B. Achievement of Individual Award – Curney Russell

GM Bushee introduced Field Services Technician III Curney Russell stating that Curney recently received his Collection System Grade 3 certification from the California Water Environment Association. GM Bushee presented background information about Curney and noted that Curney is eligible for a \$500 incentive award under the District's incentive program.

The Board congratulated Curney for his efforts.

C. CWEA State Awards

GM Bushee stated that the Leucadia Wastewater District (LWD) was honored to receive the following awards at the 2022 CWEA Annual Conference held April 11-14, 2022 in Sacramento, CA.

2021 Collection System of the Year (0-249 miles)

GM Bushee stated LWD received the State Collection System of the Year Award. He stated that this is the 5th time since 2004 that LWD has received this award. GM Bushee noted that the Collection System of the Year Award qualifies as a State award under the organizational objectives of the LWD's Incentive Program, therefore, staff is eligible for a \$300 incentive award.

The Board congratulated staff for their efforts.

2021 Collection System Person of the Year Award

GM Bushee stated that Field Services Technician III Curney Russell won the CWEA San Diego Section Collection System Person of the Year Award and received 2nd place at the State level.

The Board congratulated Curney for his efforts.

CONSENT CALENDAR

8. Approval of Board and Committee Minutes

Minutes of the following meetings:

- March 9, 2022 Regular Board Meeting
- April 5, 2022 Engineering Committee Meeting
- April 7, 2022 Community Affairs Committee Meeting

9. Approval of Demands for March / April 2022

Payroll Checks numbered 220309-1 to 220406-17; General Checking Checks numbered 56722-56886

10. Operations Report (A copy was included in the original April 20, 2022 Agenda)

11. Finance Report (A copy was included in the original April 20, 2022 Agenda)

12. Disclosure of Reimbursements

This report discloses travel expense reimbursements for the month of March 2022.

13. Status Update on the Fiscal Year 2022 (FY22) LWD Tactics and Action Plan

Director Brown pulled Board Agenda item 11, Finance Report, from the Consent Calendar.

Upon a motion duly made by Director Brown, seconded by Director Omsted, and unanimously carried, the Board of Directors approved the Consent Calendar, excluding item 11, by the following vote:

Director	Vote
President Hanson	Yes
Vice President Sullivan	Yes
Director Brown	Yes
Director Roesink	Yes
Director Omsted	Yes

Director Brown asked how the rising interest rates and changes in the economy are affecting the District's finances. DFA Green answered that in March 2022 the Federal Reserve Bank raised interest rates a quarter point and they are expected to go up another half point. He noted that the District will continue to assess the market as free cash flow becomes available and look to prudently invest LWD's money to take advantage of higher interest rates.

Upon a motion duly made by Director Brown, seconded by Vice President Sullivan, and unanimously carried, the Board of Directors approved Consent Calendar item 11, by the following vote:

Director	Vote
President Hanson	Yes
Vice President Sullivan	Yes
Director Brown	Yes
Director Roesink	Yes
Director Omsted	Yes

EWA and COMMITTEE REPORTS

14. Encina Wastewater Authority (EWA) Reports

A. A regular EWA Board Meeting was held on March 23, 2022.

Director Omsted reported on EWA's Board Meeting.

B. An Encina Member Agency Manager's (MAM) Meeting was held on April 5, 2022.

GM Bushee reported on EWA's MAM Meeting.

15. Committee Reports

A. Engineering Committee (EC) Meeting was held on April 5, 2022.

Director Roesink reported that the EC reviewed the following recommendations:

- Adopt Resolution No. 2368 revising the Leucadia Wastewater District Standard Specifications and Procedures for Wastewater Facility Projects; and
- Award of District As-Needed Engineering Design Services;

The EC concurred with staff to present these recommendations to the Board of Directors and they will be discussed later in the agenda.

The EC also received updates on the Development Projects Summary and the Encinitas Estates Pump Station Replacement Project. These items were for informational purposes only and no action was taken.

B. Community Affairs Committee (CAC) Meeting was held on April 7, 2022.

Director Roesink reported that the CAC reviewed and commented on the draft layout of the 2022 Spring newsletter. The CAC suggested some minor edits to the text. Staff and Rising Tide Partners (RTP) stated that they would make the changes.

Following discussion, the CAC directed staff to move forward with the production of the newsletter and forward the final to the Board for their review prior to printing.

The CAC also reviewed the draft Communication Plan Update. The CAC concurred with staff to present this recommendation to the Board of Directors and it will be discussed later in the agenda.

ACTION ITEMS

16. Authorize the General Manager to execute a contract with Rogers, Anderson, Malody & Scott, LLP for Financial Auditing Services for Fiscal Year 2022 (FY22), FY23, and FY24 in an amount not to exceed \$84,150.

DFA Green introduced the item and provided background information noting that this item was reviewed by the Investment and Finance Committee (IFC) at their February 22, 2022 and March 1, 2022 meetings.

Following discussion and upon a motion duly made by Director Brown, seconded by Director Omsted, and carried, the Board of Directors authorized the General Manager to execute a contract with Rogers, Anderson, Malody & Scott, LLP for Financial Auditing Services in an amount not to exceed \$84,150 by the following vote:

Director	Vote
President Hanson	Yes
Vice President Sullivan	Yes
Director Brown	Yes
Director Roesink	Yes
Director Omsted	Yes

17. Award of District As-Needed Engineering Design Services

Authorize the General Manager to execute an as-needed Engineering Design Services contract with Waterworks Engineers, LLC.

DTS Morishita introduced the item and provided background information. DTS Morishita stated that the Request for Proposals (RFP) was distributed in November 2021 and produced an inadequate response of two proposals. Due to receiving only two proposals the RFP was reissued in January 2022. He stated that in February 2022, six proposals were received.

DTS Morishita said that the proposals were evaluated by a five person selection panel. As a result of the evaluation, two firms were invited to interview. He said that based on the interviews, the panel selected Waterworks Engineers, LLC.

Following discussion and upon a motion duly made by Director Roesink, seconded by Director Brown, and carried, the Board of Directors authorized the General Manager to execute a contract with Waterworks Engineers, LLC for As-Needed Engineering Design Services by the following vote:

Director	Vote
President Hanson	Yes
Vice President Sullivan	Yes
Director Brown	Yes
Director Roesink	Yes
Director Omsted	Yes

18. Revision of the Leucadia Wastewater District Standard Specifications and Procedures for Wastewater Facility Projects

Adopt Resolution No. 2368 revising the Leucadia Wastewater District Standard Specifications and Procedures for Wastewater Facility Projects

Ms. Kathleen Heitt from Dexter Wilson Engineering presented the item and provided background information. She explained that the Standard Spec update is needed since there are new industry standards in the 2021 “Greenbook”. Ms. Heitt also stated that the other updates included private pump station capacity, manhole lining, Micro Enterprise Home Kitchen Operations, and updated Standard Notes and Standard Drawings.

Upon a motion duly made by Director Brown, seconded by Director Roesink, and unanimously carried, the Board of Directors adopted Resolution No. 2368 revising Leucadia Wastewater District’s Standard Specifications and Procedures for Wastewater Facility Projects by the following vote:

Director	Vote
President Hanson	Yes
Vice President Sullivan	Yes
Director Brown	Yes
Director Roesink	Yes
Director Omsted	Yes

19. Approve the Communication Plan Update

ASsup Hill introduced the item and provided background information noting that this item was reviewed by the Community Affairs Committee (CAC) at their April 7, 2022 meeting. ASsup Hill stated that RTP and staff made several updates to the plan to illustrate the effectiveness of improvements made to current outreach tools used to increase public awareness about LWD’s services. In addition, the plan update validated several outreach tools that the District has used for many years. She then introduced Mr. Neal Bloom of Rising Tide Partners.

Mr. Bloom provided an overview of the Communication Plan highlighting the following areas:

- Audience Demographics;
- Social Media Analysis;
- Website;
- Newsletter;
- Teacher Grant Program;
- Videos; and
- Events and Giveaways

Director Brown asked how the District could further promote the videos from the Teacher Grant Program. GM Bushee stated that staff would look into possible options. Director Brown also made

several suggestions regarding a District Instagram account and requested that staff develop a Board talking points summary sheet.

Upon a motion duly made by Vice President Sullivan, seconded by Director Omsted, and unanimously carried, the Board of Directors approved the updated Communication Plan by the following vote:

Director	Vote
President Hanson	Yes
Vice President Sullivan	Yes
Director Brown	Yes
Director Roesink	Yes
Director Omsted	Yes

The Board thanked Mr. Bloom for his presentation.

20. Board of Directors Compensation Adjustment

DFA Green presented the item indicating the date of the last Board stipend increase was August 2019 and at that time the stipend was increased from \$190 to \$200 per day. He stated that government code allows for a 5% adjustment per calendar year following the last adjustment and the Board is eligible to receive an increase between \$0 and \$30. DFA Green explained that this item is for the Board to consider whether to direct staff to prepare and notice for a public hearing at the May Board Meeting, after which it could take action on a proposed a Board compensation adjustment.

He then provided some board per diem analytics on 24 local wastewater and water agencies.

Vice President Sullivan stated that she would like to see a 5% increase.

Director Omsted stated he understood Vice President Sullivan's reasons for an increase but felt the \$200 per diem is sufficient.

Director Brown stated he was comfortable with the current per diem of \$200. Directors Roesink and Hanson agreed with Director Brown.

Following discussion, Vice President Sullivan made a motion to increase the Board of Directors compensation by 5%. There was no second. The motion did not pass and there was no action taken.

INFORMATION ITEMS

21. Project Status Updates and Other Informational Reports

A. 2022 CSDA Legislative Days is scheduled for May 17-18, 2022 in Sacramento, CA.

EA Baity noted the date and the location for the CSDA Legislative Days.

22. Directors' Meetings and Conference Reports

A. 2022 CWEA Annual Conference was held April 11-14, 2022 in Sacramento, CA.

President Hanson stated it was a good conference with a lot of new faces.

Director Omsted stated he enjoyed the session on wastewater co-digestion with food waste.

23. General Manager's Report

GM Bushee reported on the following:

- New Administrative Specialist;
- Board Budget Workshop is scheduled for May 9, 2022 at 1:00 p.m.; and
- Continuation of District meetings virtually for May 2022

24. General Counsel's Report

GC Brechtel reported on the following:

- Assembly Bill 1944 – is still going through legislation

25. Board of Directors' Comments

Director Brown stated he would like the Board to host a lunch for staff in recognition of receiving the CWEA State Award. GM Bushee agreed.

26. Adjournment

President Hanson adjourned the meeting at 7:29 p.m.

Judy Hanson, President

Paul J. Bushee
Secretary/General Manager
(SEAL)

LEUCADIA WASTEWATER DISTRICT
Minutes of an Investment & Finance Committee Meeting
April 25, 2022

A meeting of the Investment & Finance Committee (IFC) of the Leucadia Wastewater District (LWD) was held Monday, April 25, 2022 at 11:00 a.m. via video conference.

1. Call to Order

Chairperson Brown called the meeting to order at 11:00 a.m.

2. Roll Call

DIRECTORS PRESENT: Brown and Omsted

DIRECTORS ABSENT: None

OTHERS PRESENT: General Manager Paul Bushee, Director of Finance and Administration Ryan Green, Executive Assistant Tianne Baity

3. Public Comment

No public comment was received.

4. New Business

A. Financial Plan Update.

DFA Green introduced the item and explained the purpose of the Financial Plan. He stated that LWD updates its Financial Plan every 5 years because financial conditions and assumptions change over time. He noted that the most recent Financial Plan Update was completed in 2018 and staff does an internal update of the Financial Plan on an annual basis to see how actual results are tracking with the original projections.

Chairperson Brown asked if the 3-year on 3-year off sewer rate increases are built into the Financial Plan. DFA Green answered affirmatively noting that they are included as an assumption.

DFA Green stated the financial plan model looks out over 20 years. He noted that information from the Fiscal Year 2018 (FY18), FY19, FY20, and FY21 Audit, FY22 Projected Amounts, and the FY23 Budget were used to update revenues, expenses, and capital projections in the financial plan model. He then provided an overview on the following topics.

- Key Assumptions;
- Comparison of projected and actual revenues and expenditures;
- Comparison of projected and updated reserve balances; and
- Monthly Sewer Service Rate Comparison

DFA Green concluded that the District's finances remain strong, while maintaining low rates, and the District is tracking well with the Financial Plan. DFA Green also noted that the largest concern is the Encina Wastewater Authority's future capital plan and staff will continue to monitor LWD's finances closely.

This item was for informational purposes and no action was taken.

B. Actuarial Valuations of LWD's Pension Plan.

DFA Green introduced the item and provided background information on the actuarial valuation of LWD's Pension Plan. He stated that CalPERS publishes two actuarial reports in August every year for LWD: one report is for Classic members (employees hired before Jan. 1, 2013) and the other is for PEPRA members (employees hired after Jan. 1, 2013).

DFA Green presented an overview of the recent actuarial valuation and the following topics:

- Pension Updates;
- UAL (Unfunded Accrued Liability) Background;
- Pension Assets, Liabilities, and UAL;
- UAL Balance; and
- Actual and Projected Employer PERS Contribution by Cost Category

Chairperson Brown asked if there is a benefit to paying more PERS UAL in a down market year. DFA Green answered affirmatively but noted you cannot predict market down years so it would be difficult to know when to pay more.

Chairperson Brown asked what year the District is in for making additional discretionary payments (ADP). DFA Green answered the District is in its third year of a ten year plan.

This item was for informational purposes and no action was taken.

C. Actuarial Valuation of LWD's Retiree Health Program.

DFA Green introduced the item and provided background information on the actuarial valuation of LWD's Retiree Health Program. He stated that in August 2021, LWD staff contracted with Nyhart Company to perform the required actuarial valuation for June 30, 2022 (measured at June 30, 2021).

DFA Green presented an overview of the recent actuarial valuation. He noted that the District's Net OPEB Liability is actually a Net OPEB Asset of \$246,761 and the District's Plan Fiduciary Net Position investments managed by the California Employees' Retiree Benefit Trust (CERBT) were greater than the District's OPEB liability.

Chairperson Brown asked when is the next Financial Plan Update. DFA Green answered it will be in FY23.

This item was for informational purposes and no action was taken.

5. Information Items

None.

6. Directors' Comments

Director Omsted stated the EWA Board is voting on approving their Budget on Wednesday.

7. General Manager's Comments

None.

8. Adjournment

Chairperson Brown adjourned the meeting at 12:13 p.m.

Paul J. Bushee
Secretary/General Manager
(Seal)

**LEUCADIA WASTEWATER DISTRICT
DEMANDS SUMMARY
May 11, 2022**

Disbursement Period April 15, 2022 Through May 5, 2022

GENERAL CHECKING

Operating		\$	619,919.72
Capital		\$	922,340.09
TOTAL GENERAL CHECKS		\$	1,542,259.81

VOIDED CHECKS

Check # 56922	Operating	Check dated 04/28/22	\$	(110.39)
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PAYROLL CHECKS

\$ 112,352.34

TOTAL DEMANDS		\$	1,654,501.76
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**LEUCADIA WASTEWATER DISTRICT
EMPLOYEE/BOARD PAYROLL CHECKS
May 11, 2022**

Disbursement Period April 15, 2022 Through May 5, 2022

<u>Description</u>	<u>Check Date</u>	<u>Check #'s</u>	<u>Amount</u>
Incentive Payroll - C Russell	4/20/2022	220420-1	\$ 428.48
Biweekly Payroll Checks	4/20/2022	220420-2 to 220420-18	\$ 49,479.47
Incentive Payroll Checks	4/21/2022	220421-1 to 220421-18	\$ 4,960.36
Board Payroll Checks	5/2/2022	220502-1 to 220502-5	\$ 4,090.18
Biweekly Payroll Checks	5/4/2022	220504-1 to 220504-18	\$ 53,393.85

TOTAL PAYROLL CHECKS	\$	112,352.34
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Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 4/15/2022 Through 5/5/2022

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
56887	4/21/2022	AIRGAS USA LLC	1,397.15	Liquid Oxygen Contract 04/04/22
56888	4/21/2022	AT&T	189.56	Phone Service-BPS 03/10/22-04/09/22
56889	4/21/2022	AWSS INC	4,333.41	Vehicle Fuel 02/08/22-03/11/22
56890	4/21/2022	CURNEY RUSSELL	122.36	2022 CWEA Annual Conference-Expense Reimbursement
56891	4/21/2022	CWEA	91.00	Plant Maint Tech G1 Cert Renewal-I Riffel 2022
56892	4/21/2022	DEXTER WILSON ENGINEERING	442.00	Development Service-1147 Medocino Farms-268 N El Camino Real
	4/21/2022	DEXTER WILSON ENGINEERING	57.00	Development Services-0943 Leucadia Streetscape
	4/21/2022	DEXTER WILSON ENGINEERING	228.00	Development Services-1145 128 W Glaucus St
	4/21/2022	DEXTER WILSON ENGINEERING	115.00	Development Services-1146 La Coruna PI-APN 216-160-23
	4/21/2022	DEXTER WILSON ENGINEERING	506.00	Development Services-1148 1175 Saxony Rd ADU Priy PS
	4/21/2022	DEXTER WILSON ENGINEERING	171.00	Development Services-1149 Chipotle 242 N El Camino Real
	4/21/2022	DEXTER WILSON ENGINEERING	7,101.00	General Engineering 103-500 March 2022
56893	4/21/2022	DONALD OMSTED	906.87	2022 CWEA Annual Conference-Expense Reimbursement
56894	4/21/2022	EWING IRRIGATION PRODUCTS	103.18	2x18 PVC SCH 80 Nipple TBE (6)
56895	4/21/2022	GABRIEL MENDEZ	84.97	2022 CWEA Annual Conference-Expense Reimbursement
56896	4/21/2022	GRAINGER, INC	305.90	Operating Supplies
56897	4/21/2022	HAAKER EQUIPMENT CO	2,981.58	6" Agressive Wheels for CCTV Truck
	4/21/2022	HAAKER EQUIPMENT CO	3,424.62	Biannual Truck Service (Vehicle # 170)
56898	4/21/2022	ICMA RETIREMENT-303979	6,059.89	Deferred Comp for PPE 04/17/22
56899	4/21/2022	JEFFERY STECKER	162.33	2022 CWEA Annual Conference-Expense Reimbursement
56900	4/21/2022	JUDY HANSON	933.21	2022 CWEA Annual Conference-Expense Reimbursement
56901	4/21/2022	MALLORY SAFETY AND SUPPLY	64.11	Safety Supplies / Staff PPE - Sweatshirt
56902	4/21/2022	MARVIN GONZALEZ	108.37	2022 CWEA Annual Conference-Expense Reimbursement
56903	4/21/2022	NATIONWIDE RETIREMENT SOLUTIONS	300.00	Deferred Comp
56904	4/21/2022	OLIVENHAIN MUNICIPAL WATER DIS...	56.10	Water @ VP5 PS
56905	4/21/2022	PRUDENTIAL OVERALL SUPPLY	112.32	Weekly Uniform/Laundry Service 04/14/22
56906	4/21/2022	SAN DIEGO GAS & ELECTRIC	330.05	Electric @ VP5 PS
	4/21/2022	SAN DIEGO GAS & ELECTRIC	183.16	Gas @ Admin
56907	4/21/2022	SAN DIEGO LAFCO	50.00	Project # 1032 - Weston Annexation
56908	4/21/2022	SAN DIEGUITO WATER DISTRICT	278.04	Water @ Tanker 1
	4/21/2022	SAN DIEGUITO WATER DISTRICT	191.98	Water @ Tanker 2
56909	4/21/2022	SPACELINK/I2B NETWORK	160.00	Webcam @ BPS 04/14/22-05/13/22
56910	4/21/2022	STAPLES	42.48	Office Supplies
56911	4/21/2022	STATE BOARD OF EQUALIZATION	800.00	Project # 1032 - Weston Annexation
56912	4/21/2022	UNIFIRST FIRST AID CORP	41.21	First Aid Supplies
56913	4/21/2022	VERIZON WIRELESS	967.79	Cell Phones 03/08/22-04/07/22

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 4/15/2022 Through 5/5/2022

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
56914	4/21/2022	VOLT WORKFORCE SOLUTIONS	1,167.10	Temp Admin Specialist-Y Santos-PE 04/10/22
56915	4/21/2022	VORTEX INDUSTRIES, LLC	475.00	Gate Repair / Maintenance
56916	4/28/2022	AIRGAS USA LLC	1,620.20	Liquid Oxygen Contract 04/18/22
56917	4/28/2022	BARRY CONSTANTINE	2,650.75	Lateral Reimbursement: 3049 Via Romaza, Carlsbad 92009
56918	4/28/2022	CITY OF CARLSBAD	471.53	Water @ 1900 La Costa Ave
	4/28/2022	CITY OF CARLSBAD	164.09	Water @ 1960 La Costa Ave
	4/28/2022	CITY OF CARLSBAD	27.58	Water @ Fire Line
56919	4/28/2022	COSCO FIRE PROTECTION	459.00	Fire Alarm System Simplex Panel W/O 2204-1031
56920	4/28/2022	COUNTY OF SAN DIEGO APCD	2,518.00	EEPS Additional Deposit Ref # 3633758 APCD2022-APP-007134
56921	4/28/2022	ED COLSON	3,000.00	Lateral Reimbursement: 2646 Marmol Court, Carlsbad 92009
56922	4/28/2022	ELAINE SULLIVAN	110.39	2022 CWEA Annual Conference-Expense Reimbursement
56923	4/28/2022	ENCINA WASTEWATER AUTHORITY	863,312.59	3rd Quarter FY 2022 Billing - Capital
	4/28/2022	ENCINA WASTEWATER AUTHORITY	390,531.98	3rd Quarter FY 2022 Billing - O/M
	4/28/2022	ENCINA WASTEWATER AUTHORITY	79,200.00	4th Quarter FY 2022 Billing - Pension Payment
56924	4/28/2022	GRAINGER, INC	275.76	Web sling
56925	4/28/2022	HI-WAY SAFETY, INC	602.32	Safety Cones
	4/28/2022	HI-WAY SAFETY, INC	686.17	Safety Signs & Barricades
56926	4/28/2022	INFRASTRUCTURE ENGINEERING CORP	75.00	Encinitas Estates PS Replace Project - March 2022
	4/28/2022	INFRASTRUCTURE ENGINEERING CORP	1,407.50	FY2022 Gravity Sewer Repair Project - March 2022
	4/28/2022	INFRASTRUCTURE ENGINEERING CORP	2,865.00	LPS Rehab Project - March 2022
	4/28/2022	INFRASTRUCTURE ENGINEERING CORP	5,106.25	VP7 PS Replace Project - March 2022
56927	4/28/2022	JOHN W. SMITH dba: NORTH COUNT...	160.00	Blackflow Testing Fail on 03/08/22-Repair/Retest
56928	4/28/2022	KONECRANES, INC	595.00	Quarterly Crane Inspection-Jan 2022- SR 1-94226808807
56929	4/28/2022	MIKE LEWIS	3,000.00	Lateral Reimbursement: 1463 Neptune Ave, Encinitas 92024
56930	4/28/2022	NATIONAL DEMOGRAPHICS CORP	15,000.00	Redistricting Basic Elements / Virtual Meetings
56931	4/28/2022	PACIFIC PIPELINE SUPPLY	10,606.10	ARI Valve Comb Air SS FLG 4" & Air Vac Covers w/Access Door
56932	4/28/2022	PRUDENTIAL OVERALL SUPPLY	115.06	Weekly Uniform/Laundry Service 04/21/22
56933	4/28/2022	SAN DIEGO GAS & ELECTRIC	3,344.08	Electric @ Admin
	4/28/2022	SAN DIEGO GAS & ELECTRIC	125.13	Electric @ Avocado PS
	4/28/2022	SAN DIEGO GAS & ELECTRIC	1,323.08	Electric @ AWT
	4/28/2022	SAN DIEGO GAS & ELECTRIC	18,331.63	Electric @ BPS
	4/28/2022	SAN DIEGO GAS & ELECTRIC	400.00	Electric @ Diana PS
	4/28/2022	SAN DIEGO GAS & ELECTRIC	1,080.45	Electric @ La Costa PS
	4/28/2022	SAN DIEGO GAS & ELECTRIC	8,789.03	Electric @ LPS
	4/28/2022	SAN DIEGO GAS & ELECTRIC	127.34	Electric @ RV PS
	4/28/2022	SAN DIEGO GAS & ELECTRIC	666.02	Electric @ Saxony PS
	4/28/2022	SAN DIEGO GAS & ELECTRIC	147.81	Electric @ VP7 PS

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 4/15/2022 Through 5/5/2022

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
	4/28/2022	SAN DIEGO GAS & ELECTRIC	895.44	Electric/Gas @ E Estates PS
56934	4/28/2022	TERMINIX PROCESSING CENTER	60.00	Pest Control 04/11/22
56935	4/28/2022	VOLT WORKFORCE SOLUTIONS	471.20	Temp Admin Specialist-Y Santos-PE 04/17/22
56936	5/5/2022	ADT/PROTECTION 1	165.00	Security Services 05/17/22-06/16/22
56937	5/5/2022	AMERICAN BUSINESS BANK	1,507.50	Retention-Pacific Hydrotech Encinitas Estates PS #86541.00
56938	5/5/2022	AT&T	323.80	Phone Service-Elevator 03/25/22-04/24/22
56939	5/5/2022	AWSS INC	4,838.84	Vehicle Fuel 03/14/22-04/11/22
56940	5/5/2022	AZTEC LEASING, INC	530.88	Copier Lease - April 2022
56941	5/5/2022	BAJA POOL AND SPA SERVICE	260.00	Weekly Fountain Maintenance-May 2022
56942	5/5/2022	Brightview Landscape Services Inc	319.00	Landscape Maintenance @ Encinitas Creek-May 2022
	5/5/2022	Brightview Landscape Services Inc	900.00	Landscape Maintenance @ LWD Admin-May 2022
56943	5/5/2022	CITY OF CARLSBAD	240.75	Water for Vactor 1
	5/5/2022	CITY OF CARLSBAD	311.73	Water for Vactor 2
56944	5/5/2022	COLONIAL LIFE INS	169.72	Accident/Critical Illness Insurance 04/06/22 & 04/20/22
56945	5/5/2022	CONCENTRA	288.00	OSHA Respirator Questionnaire FSTs
56946	5/5/2022	COX COMMUNICATIONS SAN DIEGO	1,050.00	Internet Service 04/22/22-05/21/22
	5/5/2022	COX COMMUNICATIONS SAN DIEGO	521.89	Phone Service 04/18/22-05/17/22
56947	5/5/2022	CWEA	101.00	CWEA CSM Grade 3 Certification Renewal FY2022 - H Gonzalez
	5/5/2022	CWEA	192.00	CWEA Membership Renewal FY2022 - S Krason
56948	5/5/2022	DKF SOLUTIONS GROUP, LLC	300.00	MSO Subscription - May 2022
56949	5/5/2022	ELAINE SULLIVAN	87.81	2022 CWEA Annual Conference-Expense Reimbursement
56950	5/5/2022	FEDERAL EXPRESS CORPORATION	38.01	Shipping 04/21/22
56951	5/5/2022	HAAKER EQUIPMENT CO	1,724.00	E-Sand Wheels for CCTV Transporter (Envirosight Truck)
56952	5/5/2022	HARTFORD LIFE & ACCIDENT INS.	459.08	Life Insurance - May 2022
56953	5/5/2022	HUMANA DENTAL INS.	3,001.10	Dental Insurance - May 2022
56954	5/5/2022	ICMA RETIREMENT-303979	5,685.60	Deferred Comp for PPE 05/01/22
56955	5/5/2022	L&L PRINTERS	4,222.48	LWD Spring 2022 Newsletter-Postage (Estimate)
56956	5/5/2022	MAVTECK	3,250.00	Const Management-FY2022 Gravity Sewer Repairs-April 2022
	5/5/2022	MAVTECK	3,625.00	Construction Management-E Estates PS Project-April 2022
56957	5/5/2022	MES VISION	373.68	Vision Insurance - May 2022
56958	5/5/2022	MITSUBISHI ELECTRIC US, INC	354.78	Elevator Maintenance - May 2022
56959	5/5/2022	MUTUAL OF OMAHA	1,129.23	Disability Insurance - May 2022
56960	5/5/2022	NAPA AUTO	154.97	Blue Def / Oil / Duster
56961	5/5/2022	NATIONWIDE RETIREMENT SOLUTIONS	300.00	Deferred Comp
56962	5/5/2022	OLIVENHAIN MUNICIPAL WATER DIS...	51.15	Water @ Encinitas Estates PS
	5/5/2022	OLIVENHAIN MUNICIPAL WATER DIS...	56.10	Water @ VP7
56963	5/5/2022	Pacific Hydrotech Corporation	28,642.50	Encinitas Estates Replacement Project-April 2022
56964	5/5/2022	PACIFIC PIPELINE SUPPLY	468.04	Grooved Cap 12" IPS

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 4/15/2022 Through 5/5/2022

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
56965	5/5/2022	PALOMAR RESEARCH SERVICES,LLC	275.00	Backgroud Check - New Employee
56966	5/5/2022	Professional Exchange Service Corpora...	90.00	Phone Answering Service - April 2022
56967	5/5/2022	PRUDENTIAL OVERALL SUPPLY	121.40	Weekly Uniform/Laundry Service 04/28/22
56968	5/5/2022	QUADIENT FINANCE USA, INC	300.00	Postage
56969	5/5/2022	Quench USA Inc	136.85	Drinking Water Service 04/19/22-05/18/22
56970	5/5/2022	ROCKWELL CONSTRUCTION SERVICE...	810.00	Electrical Const Maint-Encinitas PS Replace Proj-April 2022
56971	5/5/2022	SOUTHERN CONTRACTING COMPANY	8,120.00	IR Scanning
	5/5/2022	SOUTHERN CONTRACTING COMPANY	1,400.00	Motor Circuit Protector For Diana PS (Pump #1)
56972	5/5/2022	STAPLES	465.63	Office Supplies
56973	5/5/2022	T.S. INDUSTRIAL SUPPLY	137.78	Green Marking Chalk
56974	5/5/2022	TIANNE BAITY	40.00	Notary Application Fee to Secretary of State (Reimburement)
56975	5/5/2022	U.S. BANK	7,714.79	Cal Card Purchases - Statement 04/22/22
56976	5/5/2022	UNDERGROUND SERVICE ALERTS/C	67.76	Monthly Underground State Fees
	5/5/2022	UNDERGROUND SERVICE ALERTS/C	196.45	Montly Underground Alarm Service
56977	5/5/2022	VAUGHAN'S INDUSTRIAL REPAIR	1,150.00	Inspection Quote for Chopper Pump @ BPS
56978	5/5/2022	WASTE MANAGEMENT	225.29	Trash Service - April 2022
Report Total			1,542,259.81	

Leucadia Wastewater District
Vendor Activity - Supplemental Credit Card Report
From 4/15/2022 Through 5/5/2022

Vendor Name	Tra... Sou...	Effective Date	Check/Voucher Number	Expenses	GL Code	GL Title	Transaction Description
U.S. BANK	API	4/22/2022	56975	275.00	4330	BOARD CONFERENCES	CSDA
U.S. BANK	API	4/22/2022	56975	75.00	4330	BOARD CONFERENCES	Conference-Registration-DO
U.S. BANK	API	4/22/2022	56975	906.90	4330	BOARD CONFERENCES	CWEA Conference-Flight Change-ES
U.S. BANK	API	4/22/2022	56975	30.82	4330	BOARD CONFERENCES	CWEA Conference-Hotel-ES
U.S. BANK	API	4/22/2022	56975	119.88	4930	SUBSCRIPTIONS	CWEA Conference-Meal-ES
U.S. BANK	API	4/22/2022	56975	20.00	4930	SUBSCRIPTIONS	Dropbox Subscription
U.S. BANK	API	4/22/2022	56975	490.27	4950	Computer Software/Srvc/Support/Hardware	eNewsletter
U.S. BANK	API	4/22/2022	56975	9.99	4950	Computer Software/Srvc/Support/Hardware	APC Battery - Field Staff
U.S. BANK	API	4/22/2022	56975	1,291.91	4950	Computer Software/Srvc/Support/Hardware	iCloud
U.S. BANK	API	4/22/2022	56975	40.00	4950	Computer Software/Srvc/Support/Hardware	Owl Camera
U.S. BANK	API	4/22/2022	56975	263.25	5040	Safety Supplies & Services	Zoom Cloud
U.S. BANK	API	4/22/2022	56975	254.31	5540	VEHICLES	Datco
U.S. BANK	API	4/22/2022	56975	96.00	5710	TRAINING, EDUCATION & CONFERN	Hose Equipment
U.S. BANK	API	4/22/2022	56975	745.98	5710	TRAINING, EDUCATION & CONFERN	CWEA Conference-Airport Parking-RM
U.S. BANK	API	4/22/2022	56975	745.98	5710	TRAINING, EDUCATION & CONFERN	CWEA Conference-Hotel-CR
U.S. BANK	API	4/22/2022	56975	745.98	5710	TRAINING, EDUCATION & CONFERN	CWEA Conference-Hotel-GM
U.S. BANK	API	4/22/2022	56975	745.98	5710	TRAINING, EDUCATION & CONFERN	CWEA Conference-Hotel-JS
U.S. BANK	API	4/22/2022	56975	497.32	5710	TRAINING, EDUCATION & CONFERN	CWEA Conference-Hotel-MG
U.S. BANK	API	4/22/2022	56975	102.28	5710	TRAINING, EDUCATION & CONFERN	CWEA Conference-Hotel-RM
U.S. BANK	API	4/22/2022	56975	45.94	5710	TRAINING, EDUCATION & CONFERN	CWEA Conference-Meal-RM
U.S. BANK	API	4/22/2022	56975	22.85	5710	TRAINING, EDUCATION & CONFERN	CWEA Conference-Uber-RM
U.S. BANK	API	4/22/2022	56975	34.15	5740	MEETING SUPPLIES	WaterReuse Anniversary Celebration
U.S. BANK	API	4/22/2022	56975	125.00	5910	TELEPHONE	Office Supplies
U.S. BANK	API	4/22/2022	56975	30.00	5910	TELEPHONE	Web Hosting
			Transaction Total	<u>7,714.79</u>			Wifi

Leucadia Wastewater District
 Vendor Activity - Supplemental Credit Card Report
 From 4/15/2022 Through 5/5/2022

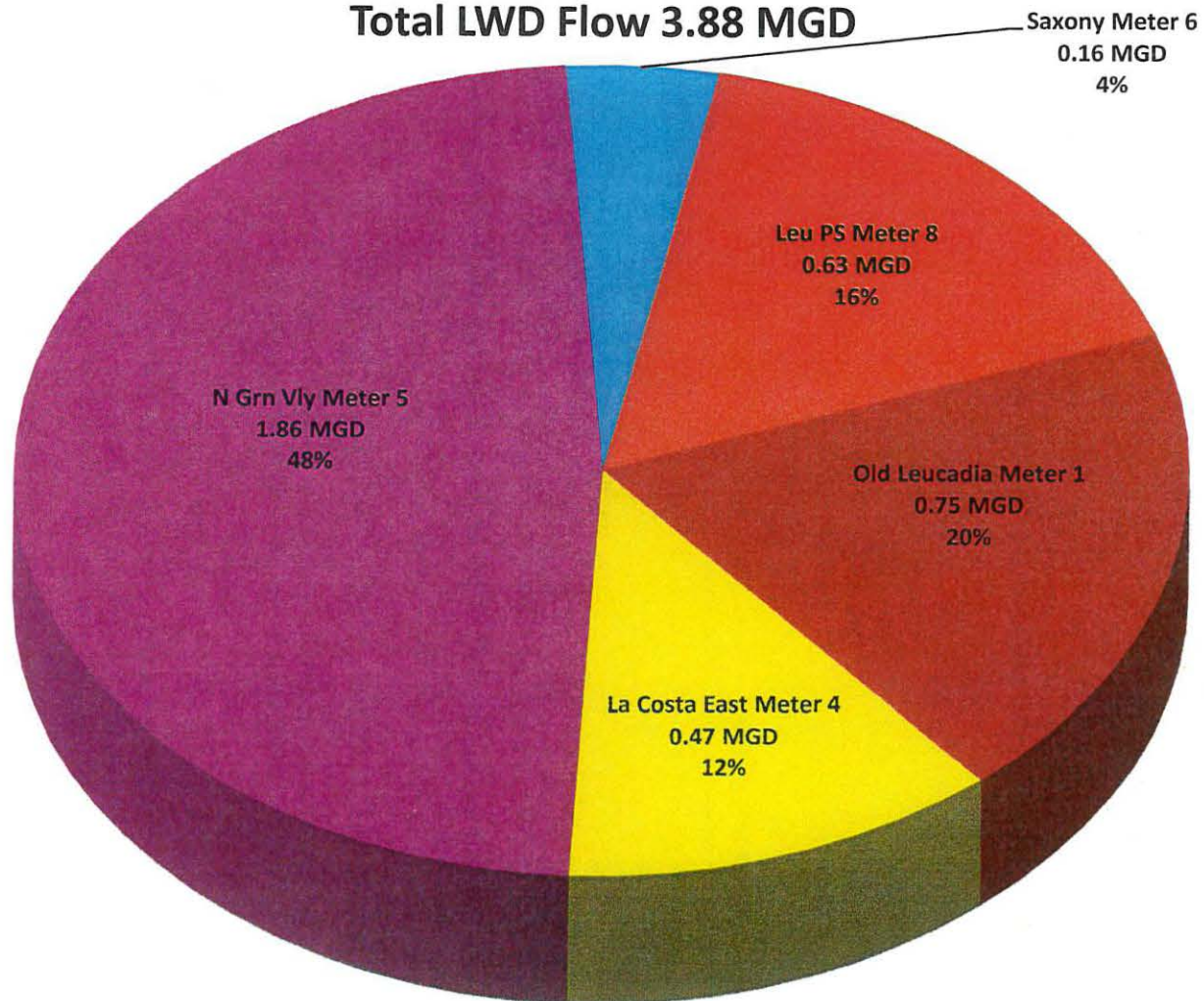
<u>Vendor Name</u>	<u>Tra... Sou...</u>	<u>Effective Date</u>	<u>Check/Voucher Number</u>	<u>Expenses</u>	<u>GL Code</u>	<u>GL Title</u>	<u>Transaction Description</u>
Report Opening/Current Balance							
Report Transaction Totals				7,714.79			
Report Current Balances							

**LEUCADIA WASTEWATER DISTRICT
OPERATIONS REPORT
FISCAL YEAR 2022 (July 2021 - June 2022)**

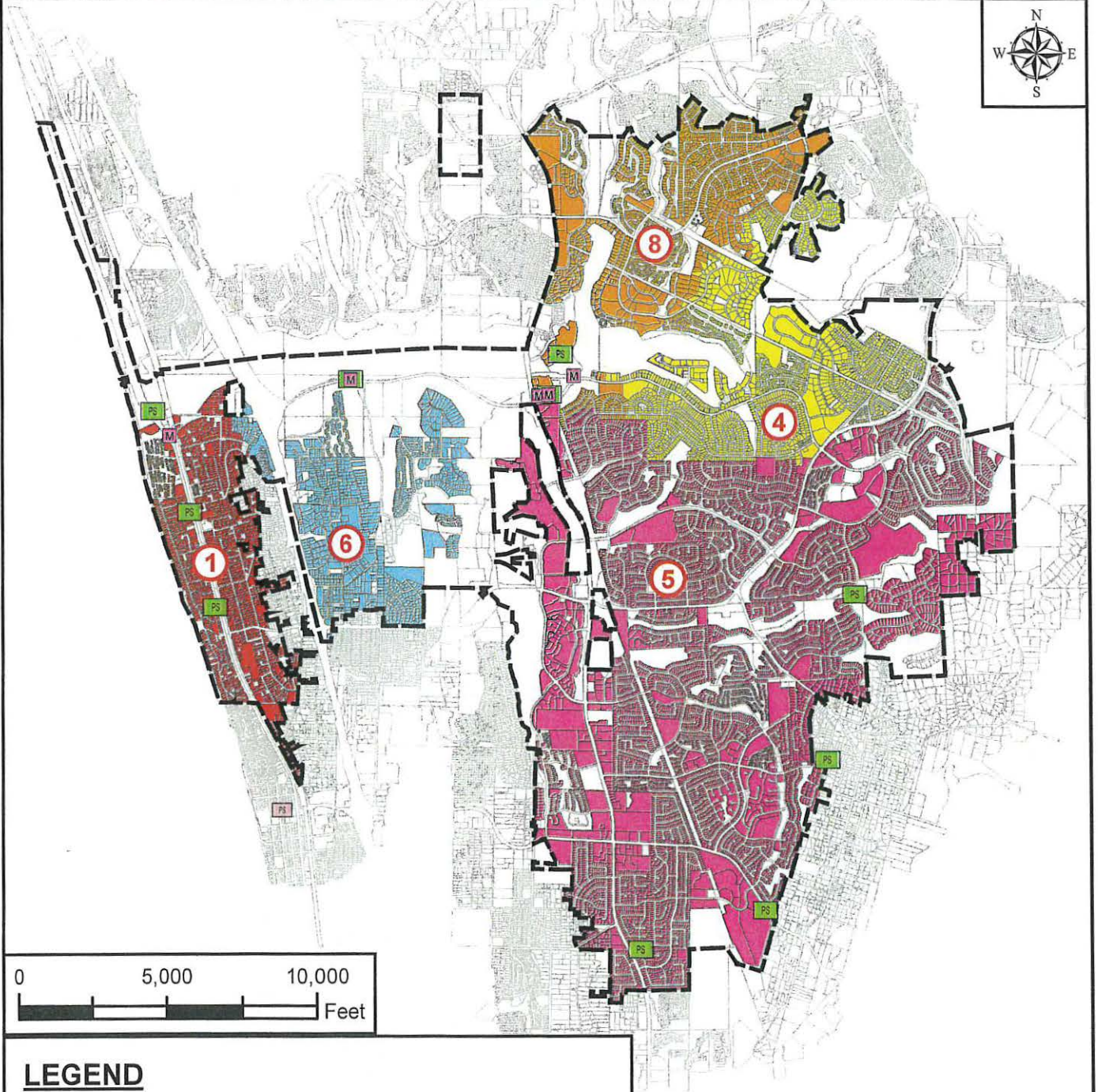
CURRENT MONTH - April 2022							FY 2021
Period	Total Rain Inches	Total Flow MG	Added EDU's 28,774.34	LWD ADF (MGD)	GPD/EDU	RECLAIMED Total (ac-ft/mo)	LWD ADF (MGD)
JULY	0.16	117.49	19.70	3.79	131.80	47.70	3.95
YTD			28,754.64				
AUGUST	0.11	118.11	6.00	3.81	132.47	47.70	4.01
YTD			28,760.64				
SEPTEMBER	0.11	112.20	0.00	3.74	130.04	33.07	3.78
YTD			28,760.64				
OCTOBER	1.34	111.91	1.25	3.61	125.51	14.49	3.81
YTD			28,761.89				
NOVEMBER	0.00	113.40	1.25	3.78	131.42	19.15	3.88
YTD			28,763.14				
DECEMBER*	3.21	122.45	0.00	3.95	137.33	4.09	3.76
YTD			28,763.14				
JANUARY	0.47	117.80	3.00	3.80	132.10	0.00	3.65
YTD			28,766.14				
FEBRUARY	0.28	100.80	4.00	3.60	125.13	10.71	3.63
YTD			28,770.14				
MARCH	1.66	115.32	2.50	3.72	129.29	10.91	3.89
YTD			28,772.64				
APRIL	0.11	110.40	2.45	3.68	127.89	20.37	3.90
YTD			28,775.09				
MAY							3.90
YTD							
JUNE							3.85
YTD							
YTD Totals	7.45	1139.88	40.15			208.19	
Mo Average	0.75	113.99	4.02	3.75	130.30	20.82	3.83

25

**LWD Flows by Sub-Basin
April 2022
Total LWD Flow 3.88 MGD**



LEUCADIA WASTEWATER DISTRICT



LEGEND

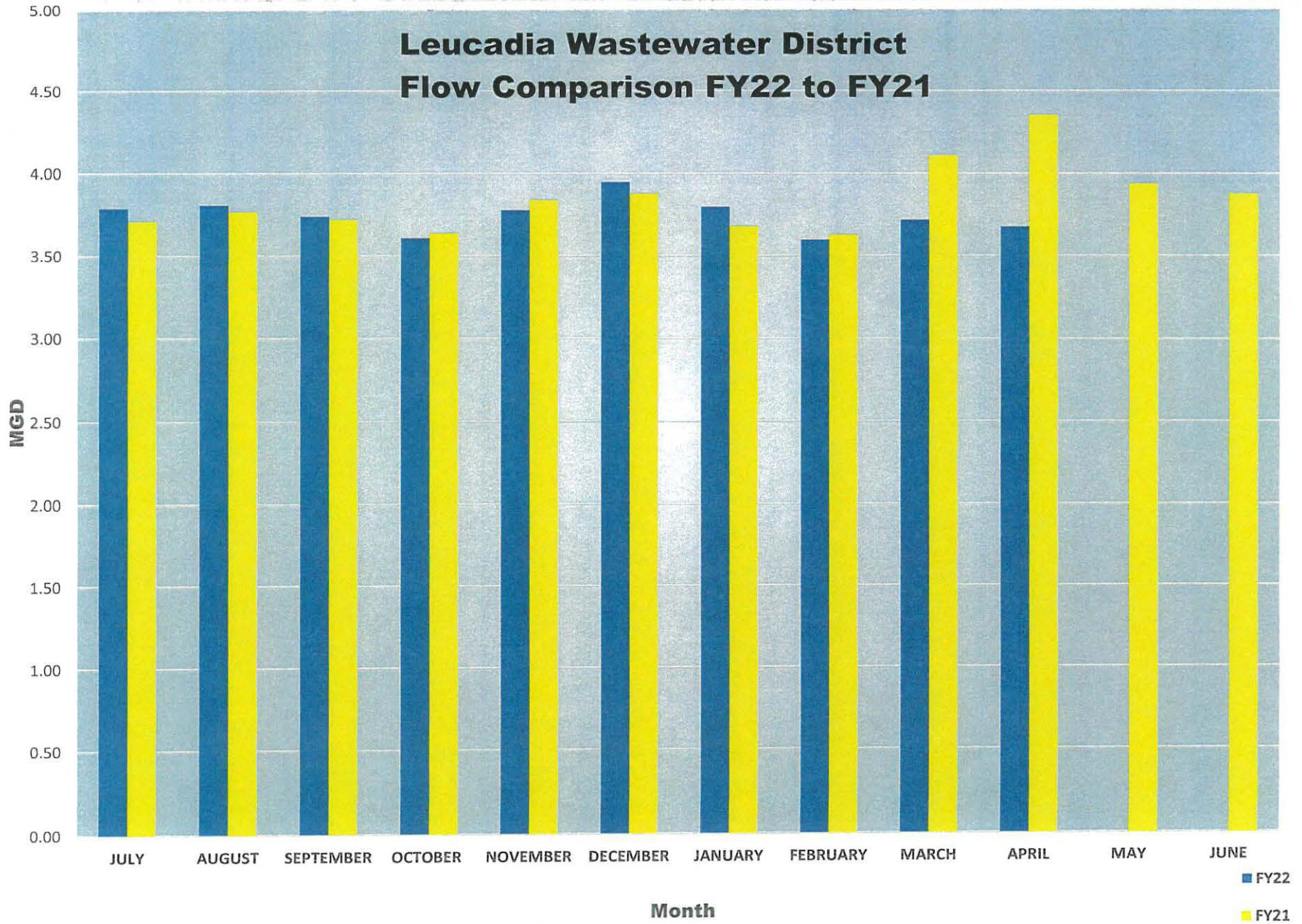
Parcels by Basin

- 1 - Old Leucadia
- 4 - La Costa East
- 5 - North Green Valley
- 6 - Saxony
- 8 - Leucadia PS
- Meter Locations
- LWD Pump Stations
- Encinitas Pump Stations
- LWD Boundary

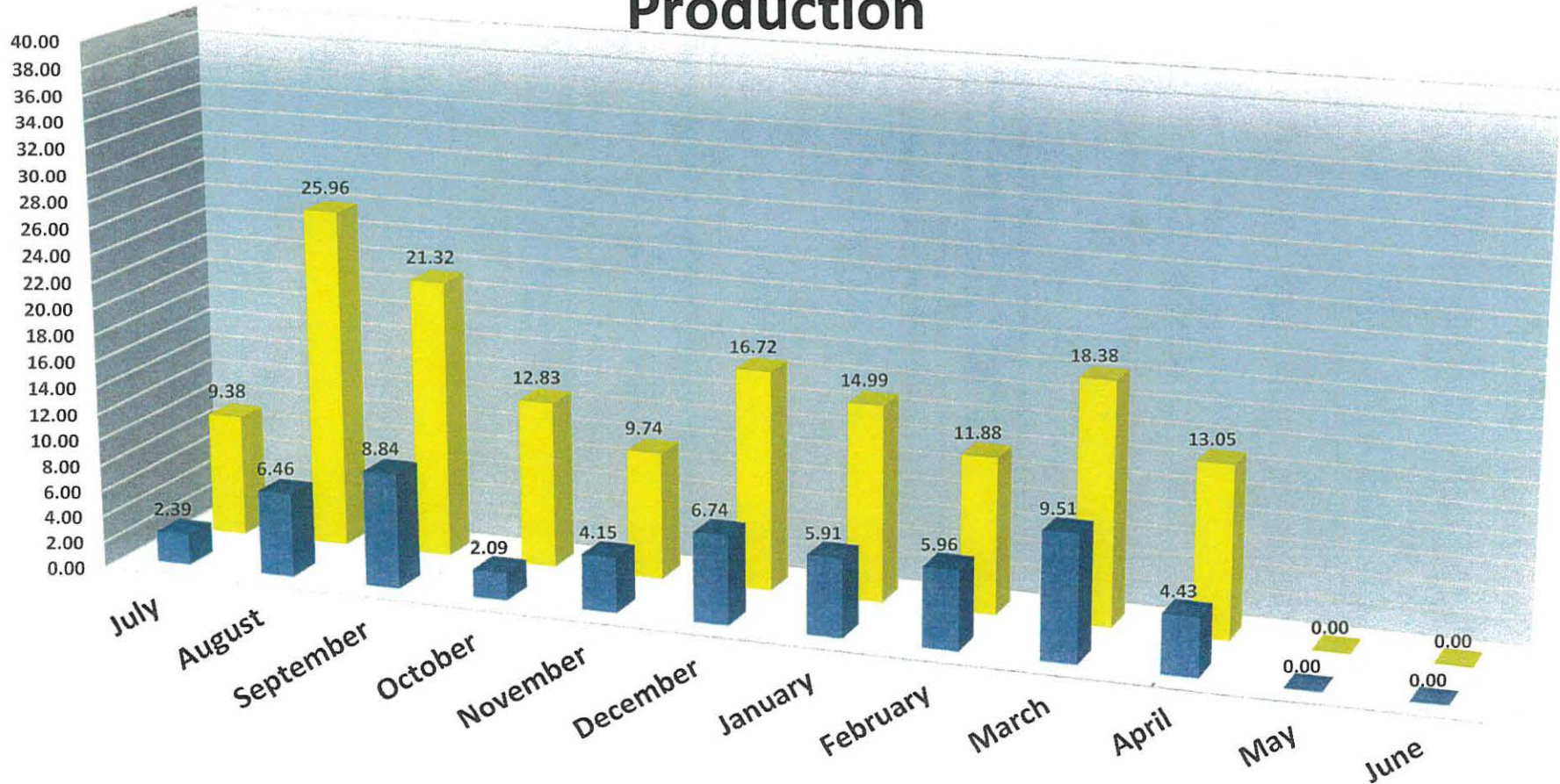


DEXTER WILSON ENGINEERING, INC.
CONSULTING ENGINEERS
(760) 438-4422

SEWER COLLECTION SYSTEM BY SUB-BASIN



FY-22 CCTV Inspections & Hydro Cleaning Production



Monthly Target Mileage

Hydro-Cleaning: 15 Miles/Month

CCTV Inspections: 6.3 Miles/Month

■ CCTV Inspections (YTD 56.5 Miles)

■ Hydro Cleaning (YTD 154.3 Miles)



LEADERS IN
ENVIRONMENTAL
PROTECTION

**Operations and Administration Training Report
April 2022**

Training & Safety Events for the month April 2022

Hours

Description	Ops	Admin	Total
Anti Harassment Training	2.0	0.0	2.0
Behind the Numbers (TVI webinar investments)	0.0	1.0	1.0
Bloodborne Pathogens	1.5	0.0	1.5
CSDA Module: Board's Role in Finance	0.0	6.0	6.0
CSRMA Collections System 101	0.75	0.0	0.75
CSRMA What Supervisors Need to Know about Workers Comp	0.00	1.0	1.00
Cyber Security Training	0.5	2.25	2.75
Fire Extinguisher Training	3.75	0.0	3.75
How to Implement GASB 87 and maintain compliance	0.0	1.0	1.0
Total Training Hours	8.50	12.25	20.75

Conferences for the month of April 2022

Attendees

Description	Ops	Admin	Total
CSDA	0	0	0
CSRMA	0	0	0
CSMFO	0	0	0
CWEA (Annual Conference)	5	0	5
Total Attended Conferences	5	0	5

Notes:

Trainings include web-based, classroom, tailgates and safety events



LEADERS IN
ENVIRONMENTAL
PROTECTION

Operations and Administration Training Report Summary for Fiscal Year 2022

Training		Hours	
Month	Ops	Admin	Total
Jul-21	35.50	7.00	42.50
Aug-21	14.00	12.00	26.00
Sep-21	91.50	5.00	96.50
Oct-21	30.00	7.50	37.50
Nov-21	10.00	5.00	15.00
Dec-21	1.00	8.00	9.00
Jan-22	14.75	8.00	22.75
Feb-22	15.00	10.00	25.00
Mar-22	27.00	12.50	39.50
Apr-22	8.50	12.25	20.75
May-22	0.00	0.00	0.00
Jun-22	0.00	0.00	0.00
YTD Totals	247.25	87.25	334.50

Conferences		Attendees	
Month	Ops	Admin	Total
Jul-21	0.00	0.00	0.00
Aug-21	4.00	5.00	9.00
Sep-21	0.00	0.00	0.00
Oct-21	2.00	0.00	2.00
Nov-21	0.00	0.00	0.00
Dec-21	0.00	0.00	0.00
Jan-22	0.00	0.00	0.00
Feb-22	1.00	2.00	3.00
Mar-22	0.00	10.00	10.00
Apr-22	5.00	0.00	5.00
May-22	0.00	0.00	0.00
Jun-22	0.00	0.00	0.00
YTD Total	12.00	17.00	29.00

Notes:

Trainings include web-based, classroom, and tailgates

Conferences include CASA, CWEA, CSDA, CSRMA, CSFMO

Leucadia Wastewater District

Balance Sheet

As of 4/30/2022

	<u>Amount</u>
Assets	
Cash & Investments	28,849,738.97
Accounts Receivables	69,326.06
Net OPEB Asset	73,376.00
Prepaid Expense	267,825.99
Funds held with Encina Wastewater Authority	2,041,200.00
Capital Assets	184,268,092.64
Less Accumulated Depreciation	<u>(64,311,774.48)</u>
Total Assets	<u>151,257,785.18</u>
Deferred Outflows	
PERS Pension Deferred Outflows	1,344,994.00
OPEB Health Deferred Outflows	86,509.00
Total Deferred Outflows	<u>1,431,503.00</u>
Total Assets & Deferred Outflows	<u><u>152,689,288.18</u></u>
Liabilities	
Accounts Payable & Accrued Expenses	571,711.67
Developer Deposits	116,070.09
Net Pension Liability	4,523,924.00
Total Liabilities	<u>5,211,705.76</u>
Deferred Inflows	
PERS Pension Deferred Inflows	181,483.00
OPEB Health Deferred Inflows	6,794.00
Total Deferred Inflows	<u>188,277.00</u>
Net Position	
Beginning Net Position (as of June 30, 2021)	
Investment in Capital Assets	119,956,318.25
Reserves	26,711,648.62
Total Beginning Net Position (as of June 30, 2021)	<u>146,667,966.87</u>
Current Change In Net Position	
Other	621,338.55
Total Current Change In Net Position	<u>621,338.55</u>
Total Net Position	<u>147,289,305.42</u>
Total Liabilities, Deferred Inflows & Net Position	<u><u>152,689,288.18</u></u>

Leucadia Wastewater District

Summary Budget Comparison - Revenues and Operating Expenses
From 7/1/2021 Through 4/30/2022

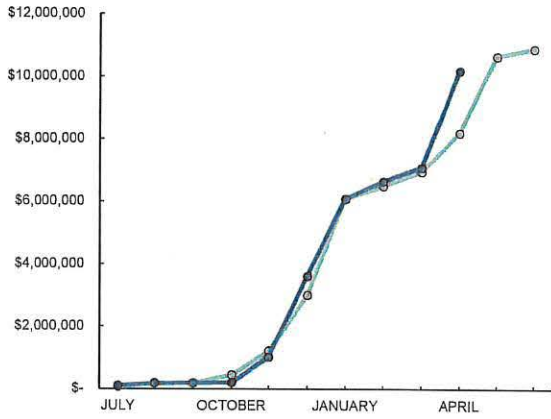
Account Title	YTD Actual	Total Annual Budget	Remaining Budget	Percentage Total Budget Used
OPERATING REVENUES				
3110 Sewer Service Fees	\$10,181,329.14	\$10,879,991.00	\$ 698,661.86	93.6%
3150 Recycled Water Sales	292,886.94	350,000.00	57,113.06	83.7%
3100 Misc. Operating Revenue	68,689.85	180,599.00	111,909.15	38.0%
TOTAL OPERATING REVENUES	\$10,542,905.93	\$11,410,590.00	\$ 867,684.07	92.4%
OPERATING EXPENSES				
4100 Salaries	\$ 1,617,639.56	\$ 2,063,646.00	\$ 446,006.44	78.4%
4200 Employee Benefits	1,214,188.57	1,561,018.00	346,829.43	77.8%
4300 Directors Expense	55,740.11	129,100.00	73,359.89	43.2%
4400 Election Expense	15,000.00	30,000.00	15,000.00	50.0%
4600 Gas, Oil & Fuel	31,096.61	45,000.00	13,903.39	69.1%
4700 Insurance Expense	120,990.89	179,800.00	58,809.11	67.3%
4800 Memberships	34,347.89	36,925.00	2,577.11	93.0%
4900 Office Expense	119,475.16	169,500.00	50,024.84	70.5%
5000 Operating Supplies	82,951.54	147,500.00	64,548.46	56.2%
5200 Professional Services	363,209.16	600,000.00	236,790.84	60.5%
5300 Printing & Publishing	18,752.84	29,600.00	10,847.16	63.4%
5400 Rents & Leases	32,677.82	24,200.00	(8,477.82)	135.0%
5500 Repairs & Maintenance	323,917.24	559,100.00	235,182.76	57.9%
5600 Monitoring & Permits	65,181.68	74,300.00	9,118.32	87.7%
5700 Training & Development	25,752.82	49,500.00	23,747.18	52.0%
5900 Utilities	364,379.28	468,900.00	104,520.72	77.7%
6100 LAFCO Operations	7,257.17	7,700.00	442.83	94.2%
6200 Encina Operating Expense	1,934,148.65	2,677,900.00	743,751.35	72.2%
6900 Admin O/H alloc to Capital	(146,923.52)	(192,796.00)	(45,872.48)	76.2%
TOTAL OPERATING EXPENSES	\$ 6,279,783.47	\$ 8,660,893.00	\$ 2,381,109.53	72.5%
NON-OPERATING REVENUES				
3130 Capacity Fees	\$ 105,596.75	\$ 162,848.00	\$ 57,251.25	64.8%
3220 Property Taxes	1,808,924.08	1,988,000.00	179,075.92	91.0%
3250 Investment Income	212,586.87	316,000.00	103,413.13	67.3%
3290 Misc. Non Op Revenue	47,312.96	127,300.00	79,987.04	37.2%
TOTAL NON-OPERATING REVENUES	\$ 2,174,420.66	\$ 2,594,148.00	\$ 419,727.34	83.8%

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

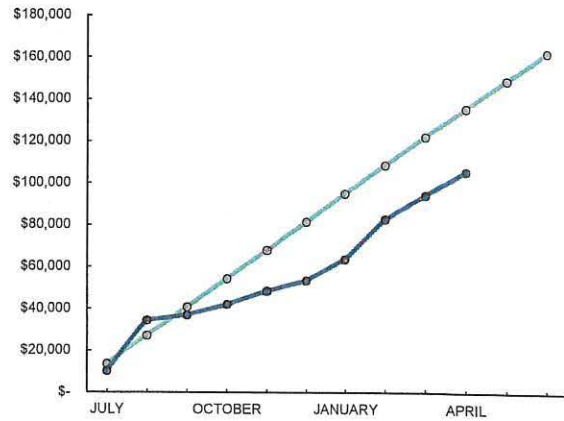
Leucadia Wastewater District Revenue FY2022

YTD through April 30, 2022

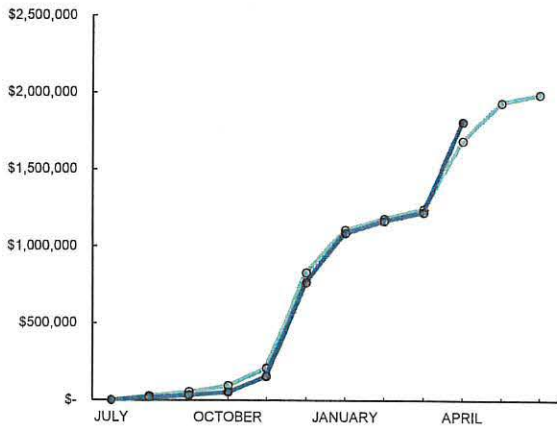
Sewer Service Fees



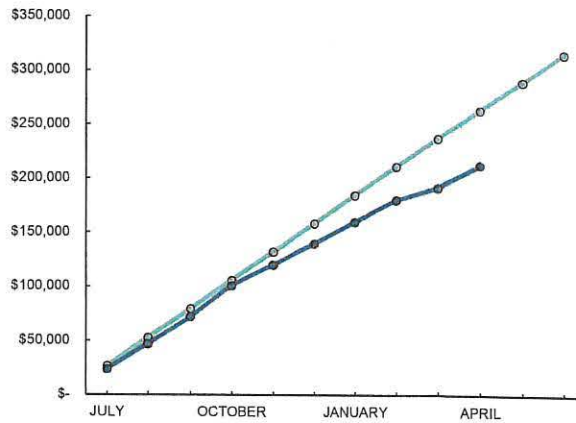
Capacity Charges



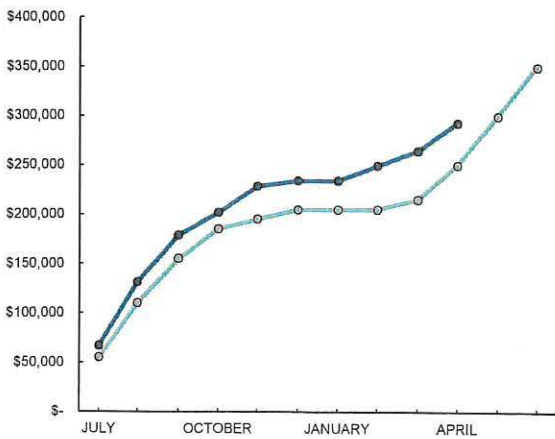
Property Taxes



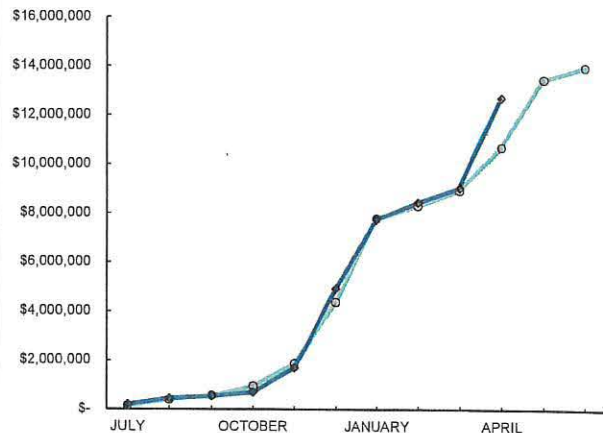
Investment Income



Recycled Wastewater Sales



Total Revenue

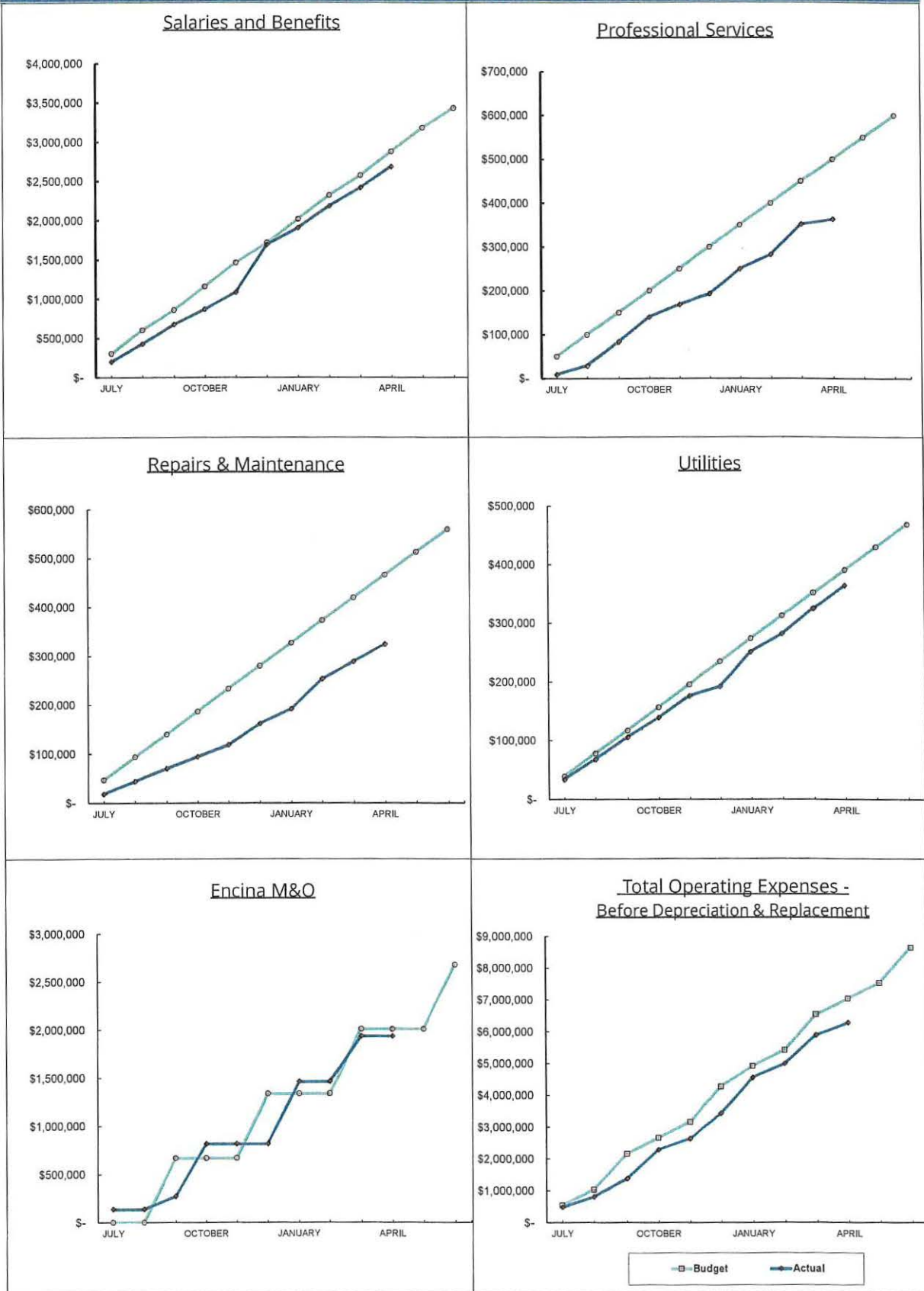


○ Budget ◆ Actual

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

Leucadia Wastewater District Operating Expenses FY2022

YTD through April 30, 2022

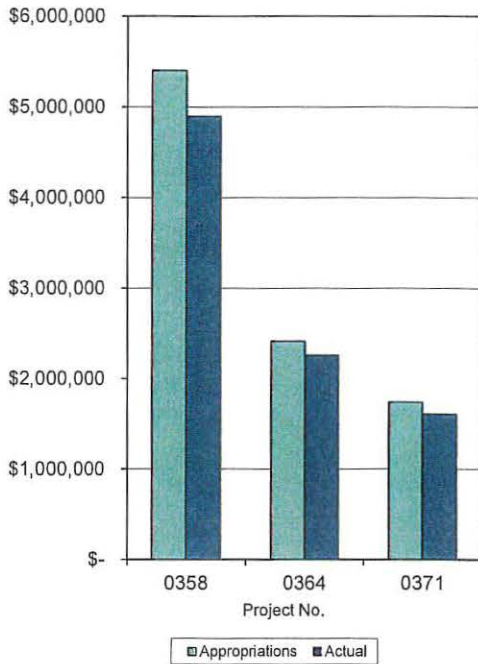


* Preliminary: subject to future review, reconciliation, accruals, and audit

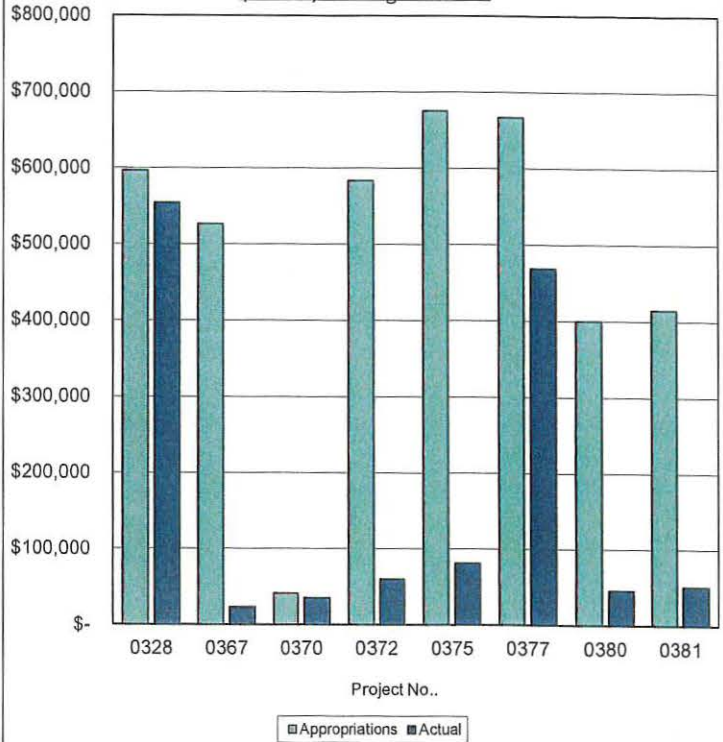
Leucadia Wastewater District Capital Expenditures

As of April 30, 2022

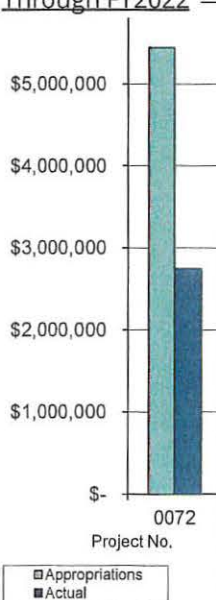
District Multi Year Capital Expenditures
by Project
(>\$1M) Through FY2022



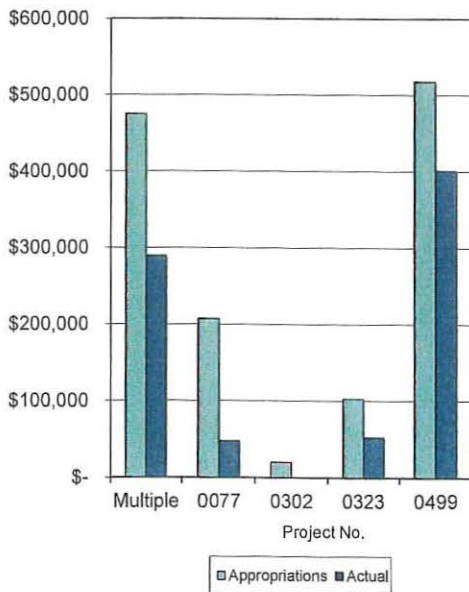
District Multi Year Capital Expenditures by Project
(<\$1M) Through FY2022



District's Share of
Encina WPCF
Capital Exp
Through FY2022



Single Year Capital
Expenditures by Project FY2022



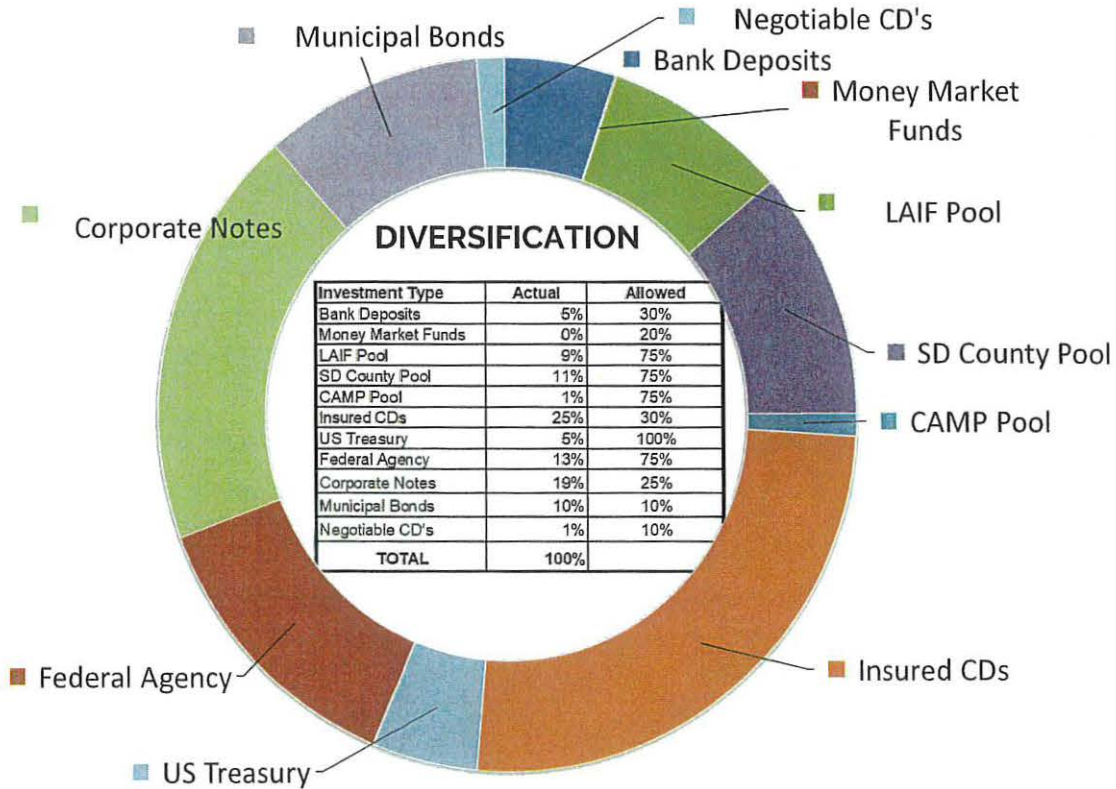
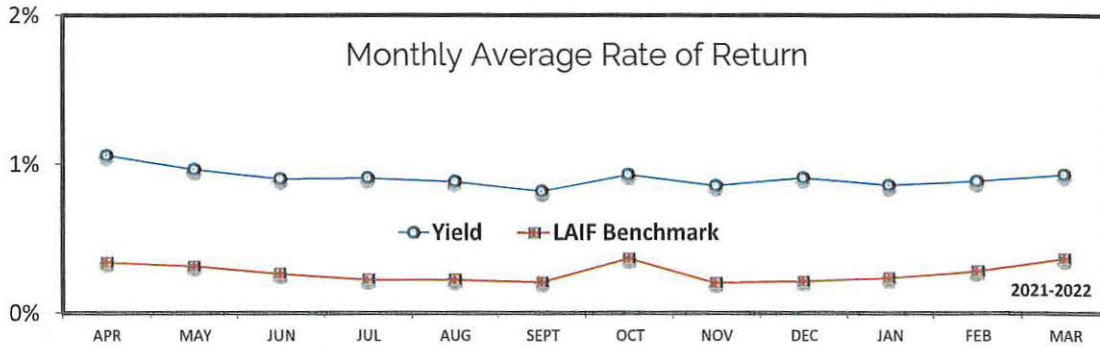
Project Legend

Multi-Year Capital Projects	No.
Encina Joint Facility Capital Projects	0072
North SD Water Reuse Coalition Project	0328
Leucadia Pump Station Rehabilitation	0358
Encinitas Estates Pump Station Rplcmnt	0364
B1 Force Main - North Section Rplcmnt	0367
FY20 Gravity Line Rehab/Quebrada Rlgn	0371
Diana Pump Station Upgrade	0372
Batiquitos PS Emergency Basin Upgrade	0375
FY2021 Gravity Pipeline Rehabilitation	0377
FY2022 Gravity Pipeline Rehabilitation	0380
Village Park 7 Pump Station Rehabilitation	0381
Single Year Capital Projects	No.
Equipment - Capital Acquisitions	Multiple
Misc. Pipeline Rehabilitation	0077
District Engineering Services	0302
Lateral Replace/Backflow Prevention	0323
LWD Gen'l Cap Labor & O/H Allocation	0499

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

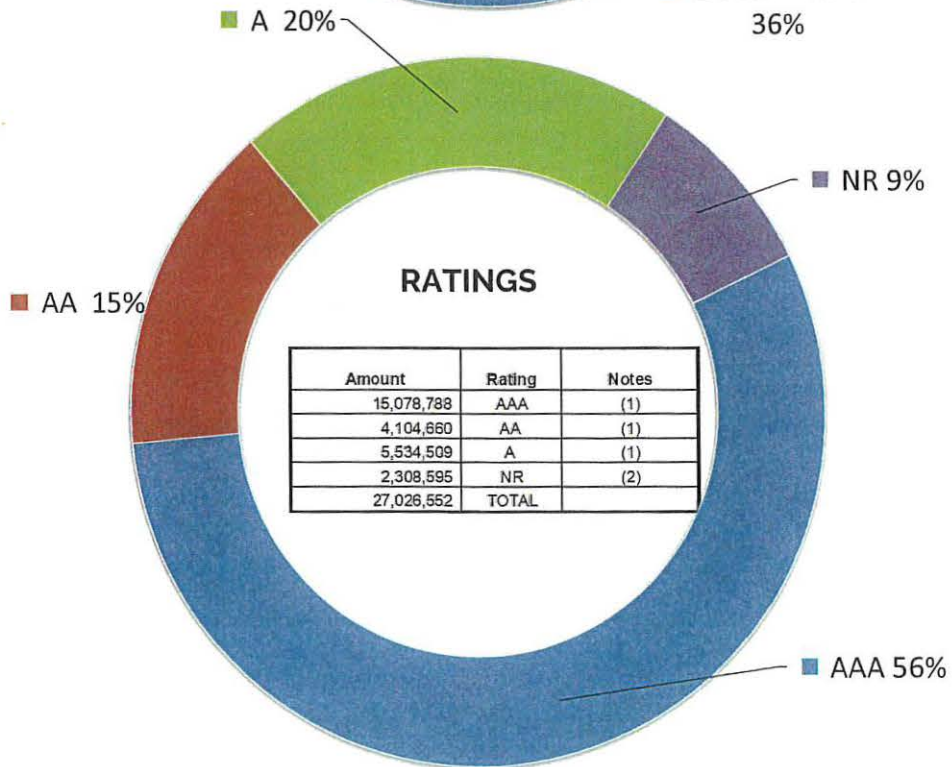
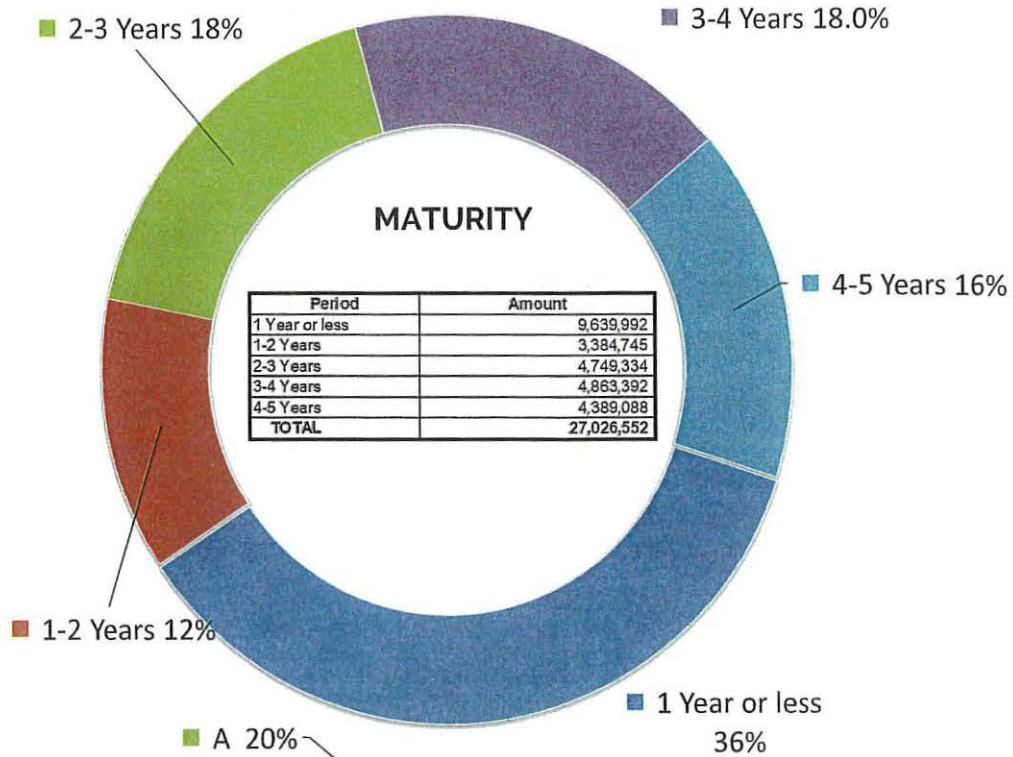
LEUCADIA WASTEWATER DISTRICT
Monthly Investment Summary
March 31, 2022

Cash Equivalents & Investments	Principal (Original Cost)		March Interest	Average Rate
	Feb 28, 2022	Mar 31, 2022		
Pacific Premier Bank Reserves	\$ 1,266,491	\$ 1,385,750	\$ 6	0.010%
TVI Dreyfus Money Market	16,474	17,912	0	0.030%
LAIF Pool	2,308,595	2,308,595	702	0.365%
SD County Pool	3,031,084	3,031,084	1,793	0.710%
CAMP Pool	271,050	278,065	61	0.250%
Certificates of Deposit - Insured	7,120,000	6,872,000	7,612	1.321%
US Treasury Notes	1,311,275	1,311,275	936	0.984%
Federal Agency Notes	3,547,052	3,547,052	2,723	0.975%
Municipal Bonds	2,751,889	2,751,889	2,183	0.900%
Corporate Bonds/Notes	5,477,799	5,172,930	4,517	1.086%
Negotiable CD's	350,000	350,000	540	1.850%
Totals	\$ 27,451,709	\$ 27,026,552	\$ 21,073	0.928%



LEUCADIA WASTEWATER DISTRICT
 Monthly Investment Summary
 March 31, 2022

(Continued)

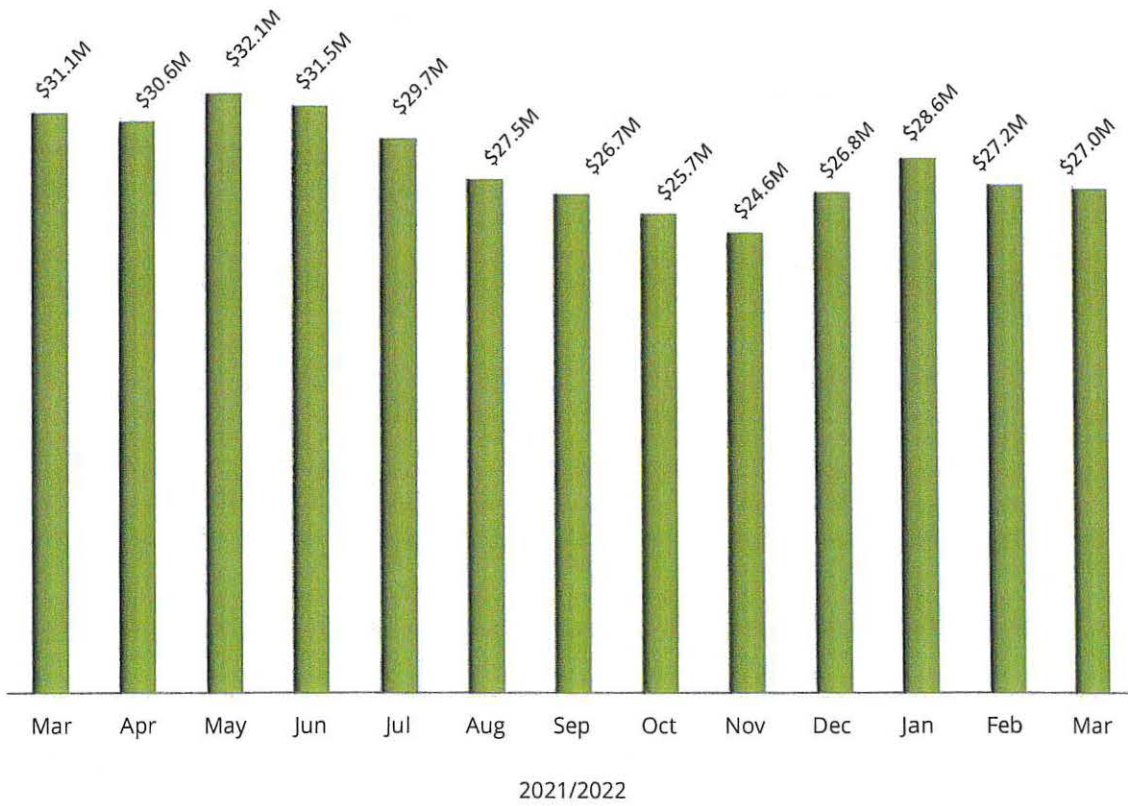


(1) CAMP Pool & SD County Pool, are rated by Standard & Poors. Investments are rated by Moody's.
 (2) LAIF is not rated.

LEUCADIA WASTEWATER DISTRICT
Monthly Investment Summary
March 31, 2022

(Continued)

CASH & INVESTMENT FUNDS BY MONTH



INVESTMENT TRANSACTIONS

Investment	Purchases	Sales & Maturities	Maturity Date	CUSIP	YTM at Cost	Notes
Abbott Laboratories Corp Notes		304,869	3/15/2022	002824BA7	1.84%	
Citi Bk Nat'l Assn		248,000	3/28/2022	12556LBU9	1.05%	
Bank of America	250,000		3/2/2027	06048WS84	2.75%	
TOTAL	\$ 250,000	\$ 552,869				

Investment transactions above are investment purchases, sales, and maturities during the month. They do not include internal transfers between District's checking accounts and cash equivalents (pools/reserves).

MEMORANDUM

Ref: 22-7946

DATE: May 5, 2022
TO: Board of Directors
FROM: Paul J. Bushee, General Manager 
SUBJECT: **QUARTERLY TREASURER'S INVESTMENT REPORT**

RECOMMENDATION:

Staff requests that the Board of Directors:

1. Receive and file Leucadia Wastewater District's Quarterly Treasurer's Investment Report

DISCUSSION:

In accordance with California Government Code Section #53646 LWD is encouraged to render the Quarterly Treasurer's Investment Report to the Board of Directors for its consideration. For your convenience, staff has developed a one-page summary of LWD's investments for the quarter ending March 31, 2022 (see attached). A copy of the full Quarterly Treasurer's Investment Reports has also been enclosed for your review.

reg:PJB

Attachment

LEUCADIA WASTEWATER DISTRICT

QUARTERLY TREASURER'S REPORT SUMMARY

03-31-2022

SUMMARY OF CASH & INVESTMENTS at March 31, 2022

SEE QUARTERLY TREASURER'S REPORT FOR DETAILS

ASSETS	PAR VALUE 3/31/2022	AMORTIZED COST 3/31/2022	% OF TOTAL		MARKET VALUE 3/31/2022
			Actual	Allowed	
CASH IN BANK (Checking/Reserve Accts)	\$ 1,385,750	\$ 1,385,750	5%	30%	\$ 1,385,750
MONEY MARKET FUNDS	\$ 17,912	\$ 17,912	0%	20%	\$ 17,912
LAIF - STATE INVESTMENT POOL	\$ 2,308,595	\$ 2,308,595	9%	75%	\$ 2,282,631
SAN DIEGO COUNTY INVESTMENT POOL	\$ 3,031,084	\$ 3,031,084	11%	75%	\$ 2,960,000
CAMP - JPA INVESTMENT POOL	\$ 278,065	\$ 278,065	1%	75%	\$ 278,065
FEDERAL AGENCY SECURITIES	\$ 3,250,000	\$ 3,547,736	13%	75%	\$ 4,643,110
US TREASURY BONDS/NOTES	\$ 1,300,000	\$ 1,306,122	5%	100%	\$ 1,248,298
CORPORATE NOTES	\$ 5,050,000	\$ 5,119,913	19%	25%	\$ 4,871,597
NEGOTIABLE CERTIFICATES OF DEPOSIT	\$ 350,000	\$ 350,000	1%	10%	\$ 350,985
MUNICIPAL BONDS	\$ 2,670,000	\$ 2,751,889	10%	10%	\$ 2,583,171
INSURED CERTIFICATES OF DEPOSIT	\$ 6,872,000	\$ 6,872,000	25%	30%	\$ 6,671,315
TOTAL CASH & INVESTMENTS	\$ 26,513,405	\$ 26,969,065	100%		\$ 27,292,834

As of March 31, 2022

QUARTERLY RESULTS



Cash & Investments

\$27.3M



Avg Days to Maturity

751



Change in Cash & Inv

\$517K



Interest Earned

\$61K



Average Return

0.9%



LAIF Benchmark

0.3%

MEMORANDUM

DATE: May 5, 2022
TO: Board of Directors
FROM: Paul J. Bushee, General Manager 
SUBJECT: April 2022 Board Disclosure of Reimbursements Report

RECOMMENDATION:

Staff requests that the Board of Directors:

1. Receive and file the Board Disclosure of Reimbursement Report for the month ending April 2022.

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 month in accordance with Resolution No. 2291 – The Integrated Travel Authorization and Expense Reimbursement Policy, which is above and beyond the requirements of Government Code Section §53065.

Attached please find the Board Disclosure of Reimbursements report for the month of April 2022 for your review.

tb:PJB

Attachment

**Leucadia Wastewater District
Disclosure of Reimbursements Report
April 1-30, 2022**

Conference Date	Description	Director	Director	Director	Director	Director	GM	TSM	ASsup	FSS
		J. Hanson	E. Sullivan	D. Omsted	C. Roesink	M. Brown	P. Bushee	R. Morishita	T. Hill	J. Stecker
CWEA Annual Conference April 11-14, 2022 Sacramento, CA	Registration	640.00	640.00	640.00				575.00		695.00
	Hotel	745.98	745.98	745.98				497.32		745.98
	Airfare	247.95	262.96	227.96				192.96		257.96
	Meals	80.88	162.66	22.15				102.28		35.21
	Baggage									
	Parking/Shuttle	106.35	95.00	83.96				141.94		119.12
	Tips			15.00						8.00
	Fuel/mileage/rental car		40.95	39.78						
Total	1,821.16	1,947.55	1,774.83	0.00	0.00	0.00	1,509.50	0.00	1,861.27	
	Registration									
	Hotel									
	Airfare									
	Meals									
	Baggage									
	Parking/Coaster									
	Tips/Baggage									
	Fuel/mileage/taxi/uber									
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Registration									
	Hotel									
	Airfare									
	Meals									
	Baggage									
	Parking/Coaster									
	Tips/Baggage									
	Fuel/mileage/taxi/uber									
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Registration									
	Hotel									
	Airfare									
	Meals									
	Baggage									
	Parking/Coaster									
	Tips/Baggage									
	Fuel/mileage/taxi/uber									
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Notes :

Encina Wastewater Authority Report
Regular Board Meeting
April 27, 2022

EWA Board of Directors – Director Omsted Reporting

1. AB 361 Findings to Continue Virtual or Telephonic Board Meetings

The Board of Directors authorized the continuation of virtual meetings under Assembly Bill 361.

2. Adopt Resolution 2022-07

The Board of Directors adopted Resolution No. 2022-07 Recognizing San Dieguito Water District's Centennial Anniversary.

3. Air Quality Health Risk Assessment Update

The Board of Directors received and filed the Air Quality Health Risk Assessment Update.

4. Primary Area Improvements Project Final Acceptance

The Board of Directors authorized the General Manager to do the following:

- Take final acceptance of the contract with Gateway Pacific Contractors, Inc. for the construction of the Primary Area Improvements Project;
- Approve a final close out change order to the construction contract between the Encina Wastewater Authority and Gateway Pacific Contractors, Inc. in an amount not to exceed \$130,000; and
- Direct staff to record a notice of completion with the San Diego County Recorder

5. Adoption of Fiscal Year 2023 Proposed Operating and Capital Budgets

The EWA Board and the Encina Joint Advisory Committee adopted the FY23 proposed Operations, Maintenance, and Administration Budget and the FY23 proposed Capital Improvement Program Budget and forwarded the recommended budgets to the Member Agencies.

Executive Session

6. Conference with Legal Counsel – Anticipated Litigation Pursuant to Government Code Section §54956.9(d)(2): 1 Matter

There was no action taken.

Investment & Finance Meeting Report

Presented by Director Brown


Meeting held April 25, 2022

1. The Investment and Finance Committee (IFC) reviewed the following items:

- Financial Plan Update;
- Actuarial Valuations of LWD's Pension Plan; and
- Actuarial Valuation of LWD's Retiree Health Program

These items were for informational purposes only. The IFC concurred with staff to present these items to the Board of Directors and they will be discussed later in the agenda.

MEMORANDUM

DATE: May 5, 2022
TO: Board of Directors
FROM: Paul J. Bushee, General Manager 
SUBJECT: **Adopt Resolution No. 2369 – A Resolution of the Board of Directors of the Leucadia Wastewater District (LWD) Approving the Recommended Encina Wastewater Authority (EWA) Fiscal Year 2023 (FY23) Operating and Capital Budgets**

RECOMMENDATION:

Staff recommends that the Board of Directors:

1. Adopt Resolution No. 2369 as presented.
2. Discuss and take other action as appropriate.

DISCUSSION:

The EWA Revised Basic Agreement (RBA) and Revised Establishment Document (RED) require that the governing body of each EWA member agency take action on the proposed annual budget. The recommended FY23 budget was approved by the EWA Board of Directors and the Joint Advisory Committee on April 27, 2022 and has been forwarded to LWD for consideration. A breakdown of the costs follows:

EWA Fiscal Year 2023 Budgets

Operating Budget	Capital Budget
\$19,528,774	\$27,005,586

These budget figures include funding for all *joint and non-joint* facilities operated by EWA. A copy of EWA’s Recommended Budget is available at www.encinajpa.com/transparency/fiscal-responsibility. LWD’s share of the proposed FY23 EWA operating and capital budgets are \$2,274,588, and \$4,162,284 respectively.

Board President Hanson served on this year’s EWA Policy and Finance Committee, which reviewed the EWA operating budget in detail. Director Omsted served on the EWA Capital Improvement Committee, which reviewed the EWA capital budget in detail. Furthermore, staff has reviewed the recommended budget documents in detail and is prepared to answer any questions the Board may have.

Resolution No. 2369 (attached) approves the EWA operating and capital budgets as required by EWA’s RBA and RED. Staff recommends that the Board of Directors adopt the resolution as presented, and/or take other action as appropriate.

reg:PJB

Attachment

RESOLUTION NO. 2369

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LEUCADIA WASTEWATER DISTRICT
APPROVING THE ENCINA WASTEWATER AUTHORITY
FISCAL YEAR 2023 OPERATING AND CAPITAL BUDGETS**

WHEREAS, the City of Vista, City of Carlsbad, Buena Sanitation District, Vallecitos Water District, Leucadia Wastewater District and City of Encinitas are the "member agencies" of the Encina Wastewater Authority (EWA), a California joint powers authority; and

WHEREAS, the EWA member agencies are authorized and empowered to contract for the joint exercise of powers under the Government Code of the State of California for the operation, maintenance and administration of their jointly owned wastewater system, the Encina Joint System; and

WHEREAS, the member agencies recognize the need to operate, maintain and administer the Encina Joint System on a cooperative basis for the collection, transmission, treatment and disposal of wastewater, and the management of wastewater treatment byproducts; and

WHEREAS, Leucadia Wastewater District (LWD) is party to certain documents entitled the Revised Basic Agreement and the Revised Establishment Document which establish the ownership, operation, maintenance and administration of the Encina Joint System and the EWA, respectively; and

WHEREAS, the Revised Basic Agreement governs the administration of the EWA and requires the preparation and approval by each of the member agencies of estimated Operating and Capital Improvement Program Budgets on an annual basis; and

WHEREAS, the Fiscal Year 2023 (FY23) EWA Operating and Capital Budgets were approved by the EWA Joint Advisory Committee and the EWA Board of Directors on April 27, 2022, in the following amounts: Operating Budget – \$19,528,774; and Capital Budget – \$27,005,586.

WHEREAS, the EWA Joint Advisory Committee and the EWA Board of Directors recommend member agency approval of the FY23 EWA Operating and Capital Budgets in the aforementioned amounts; and

WHEREAS, copies of the FY23 EWA Operating and Capital Budgets were available for review by the LWD Board of Directors at its May 11, 2022 Board of Directors meeting;

NOW, THEREFORE, THE BOARD OF DIRECTORS FOR THE LEUCADIA WASTEWATER DISTRICT HEREBY FINDS AND RESOLVES AS FOLLOWS:

Section 1. Approval of the recommended FY23 Encina Wastewater Authority Operating Budget as presented in the following amount: \$19,528,774.

Section 2. Approval of the recommended FY23 Encina Wastewater Authority Capital Budgets in the following amount: \$27,005,586.

PASSED AND ADOPTED by the Board of Directors at a meeting of the Leucadia Wastewater District held May 11, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Judy Hanson, President

ATTEST:

Paul J. Bushee, Secretary/Manager

(SEAL)

MEMORANDUM

Ref: 22-7945

DATE: May 5, 2022
TO: Board of Directors
FROM: Paul J. Bushee, General Manager
SUBJECT: Financial Updates



RECOMMENDATION:

This item is presented for information purposes only.

DISCUSSION:

The IFC reviewed three financial items at their April 25, 2022 meeting and recommended that the items be forwarded to the Board of Directors for review.

1) Financial Plan Tracking

Tactical Goal: Financial / Financial Plan Update

During 2018, LWD updated the District's Financial Plan. The purpose of the Financial Plan is to ensure the financial stability of the District through a long-term financial planning process that projects future financial conditions and provides guidance in our decision-making process. At the January 2018 meeting, the Board approved a professional services agreement with Raffetis Financial Consultants to update the Financial Plan. The Financial Plan Update was completed June 6, 2018.

Each year, following the completion of our annual audit, staff updates the Financial Plan model using these current audited figures and adds the following year's budget figures as well. Staff has completed this year's internal update and will present an overview of how LWD is currently tracking with the 2018 Comprehensive Financial Plan.

2) Actuarial Valuations of LWD's Pension Plan

LWD employees participate in a defined benefit pensions plan administered by the California Public Employees' Retirement System (CalPERS). An actuarial valuation of the LWD's pension is required every year to determine its pension liability. CalPERS publishes two actuarial reports in August every year for LWD: one report is for Classic members (employees hired before Jan. 1, 2013) and the other is for PEPRA members (employees hired after Jan. 1, 2013). LWD currently has 10 employees on the Classic plan and 8 PEPRA members.

This financial update item presents the results of this recent actuarial valuation. Based on this most recent report, the District's total Net Pension Liability is \$4,523,924. The District's Plan Fiduciary Net Position (investments managed by CalPERS) of \$14,667,076 were less than the District's Pension liability of \$19,191,000.

Excerpts from the latest Classic and PEPRA actuarial valuation reports are attached. The first page highlights the District's required payments for fiscal year 2023; the second shows the additional discretionary payment options; and the last page shows the funded status as of June 30, 2020. You may recall that the Board approved a 10-year discretionary payment plan in fiscal

year 2019. The full reports are available on CalPERS' website or from staff upon request. Staff will present an overview of the pension plan actuarial valuation.

3) Actuarial Valuation of LWD's Retiree Health Program

Tactical Goal: Financial/OPEB Valuation and Implementation

LWD is a member of CalPERS Health, which requires employers contribute to health benefits of all qualified retirees if they elect to continue CalPERS health coverage. In February 2009, the Board approved the establishment of a trust through California Employees' Retiree Benefit Trust (CERBT) to fund these future costs.

An actuarial valuation of the District's retiree health program is required every two years to determine LWD's Other Postemployment Benefits (OPEB) liability. In August 2021, LWD staff contracted with Nyhart Company to perform the required actuarial valuation for June 30, 2022 (measured at June 30, 2021).

This financial update item, which is a fiscal year 2022 tactical goal, presents the results of this recent actuarial valuation. Based on this most recent report, the District's Net OPEB Liability is actually a Net OPEB Asset of \$246,761. The District's Plan Fiduciary Net Position [investments managed by the California Employees' Retiree Benefit Trust (CERBT)] of \$596,694 were greater than the District's OPEB liability of \$349,933.

An executive summary of the Nyhart Company's actuarial valuation report is attached. The full report is available upon request. Staff will present an overview of the OPEB actuarial valuation.

reg:PB

Attachments (3)

Attachment 1: Excerpts from LWD's Classic Actuarial Report

CALPERS ACTUARIAL VALUATION - June 30, 2020
 Miscellaneous Plan of the Leucadia Wastewater District
 CalPERS ID: 6826615640

Required Employer Contributions

	Fiscal Year
Required Employer Contributions	2022-23
Employer Normal Cost Rate	15.25%
<i>Plus</i>	
Required Payment on Amortization Bases ¹	\$385,670
<i>Paid either as</i>	
1) Monthly Payment	\$32,139.17
<i>Or</i>	
2) Annual Prepayment Option*	\$372,841
<i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).</i>	
<i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</i>	

	Fiscal Year	Fiscal Year
	2021-22	2022-23
Development of Normal Cost as a Percentage of Payroll		
Base Total Normal Cost for Formula	22.34%	22.34%
Surcharge for Class 1 Benefits ²		
a) FAC 1	0.71%	0.72%
Phase out of Normal Cost Difference ³	0.00%	0.00%
Plan's Total Normal Cost	23.05%	23.06%
Formula's Expected Employee Contribution Rate	7.80%	7.81%
Employer Normal Cost Rate	15.25%	15.25%

¹ The required payment on amortization bases does not take into account any additional discretionary payment made after April 30, 2021.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost change is phased out over a five-year period in accordance with the CalPERS contribution allocation policy.

Additional Discretionary Employer Contributions

The minimum required employer contribution towards the Unfunded Accrued Liability (UAL) for this rate plan for the 2022-23 fiscal year is \$385,670. CalPERS allows employers to make additional discretionary payments (ADPs) at any time and in any amount. These optional payments serve to reduce the UAL and future required contributions and can result in significant long-term savings. Employers can also use ADPs to stabilize annual contributions as a fixed dollar amount, percent of payroll or percent of revenue.

Provided below are select ADP options for consideration. Making such an ADP during fiscal year 2022-23 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see the "Amortization Schedule and Alternatives" section of the report.

If you are considering making an ADP, please contact your actuary for additional information.

Minimum Required Employer Contribution for Fiscal Year 2022-23

Estimated Normal Cost	Minimum UAL Payment	ADP	Total UAL Contribution	Estimated Total Contribution
\$251,257	\$385,670	\$0	\$385,670	\$636,927

Alternative Fiscal Year 2022-23 Employer Contributions for Greater UAL Reduction

Funding Target	Estimated Normal Cost	Minimum UAL Payment	ADP ¹	Total UAL Contribution	Estimated Total Contribution
20 years	\$251,257	\$385,670	\$45,043	\$430,713	\$681,970
15 years	\$251,257	\$385,670	\$115,321	\$500,991	\$752,248
10 years	\$251,257	\$385,670	\$263,996	\$649,666	\$900,923
5 years	\$251,257	\$385,670	\$727,199	\$1,112,869	\$1,364,126

¹ The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

Note that the calculations above are based on the projected Unfunded Accrued Liability as of June 30, 2022 as determined in the June 30, 2020 actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

Plan's Funded Status

	June 30, 2019	June 30, 2020
1. Present Value of Projected Benefits (PVB)	\$20,298,985	\$21,015,897
2. Entry Age Accrued Liability (AL)	18,371,543	19,105,554
3. Plan's Market Value of Assets (MVA)	13,591,886	14,118,897
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	4,779,657	4,986,657
5. Funded Ratio [(3) / (2)]	74.0%	73.9%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows the required and projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. Actual contribution rates during this projection period could be significantly higher or lower than the projection shown below.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2020-21)				
		2022-23	2023-24	2024-25	2025-26	2026-27
Rate Plan 1317 Results						
Normal Cost %	15.25%	15.3%	15.3%	15.3%	15.3%	15.3%
UAL Payment	\$385,670	\$416,000	\$449,000	\$470,000	\$490,000	\$501,000

For some sources of UAL, the change in UAL is amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A of the Section 2 Report. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large increase in UAL, the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

Our online pension plan modeling and projection tool, Pension Outlook, is available in the Employers section of the CalPERS website. Pension Outlook is a tool to help plan and budget pension costs into the future with results and charts that are easy to understand.

Attachment 2: Excerpts from LWD's PEPRA Actuarial Report

CALPERS ACTUARIAL VALUATION - June 30, 2020
 PEPRA Miscellaneous Plan of the Leucadia Wastewater District
 CalPERS ID: 6826615640

Required Employer Contributions

	Fiscal Year
Required Employer Contributions	2022-23
Employer Normal Cost Rate	7.47%
<i>Plus</i>	
Required Payment on Amortization Bases ¹	\$2,492
<i>Paid either as</i>	
1) Monthly Payment	\$207.67
<i>Or</i>	
2) Annual Prepayment Option*	\$2,409
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).</i></p> <p><i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</i></p>	

	Fiscal Year	Fiscal Year
	2021-22	2022-23
Development of Normal Cost as a Percentage of Payroll		
Base Total Normal Cost for Formula	14.34%	14.22%
Surcharge for Class 1 Benefits ²		
None	0.00%	0.00%
Phase out of Normal Cost Difference ³	0.00%	0.00%
Plan's Total Normal Cost	14.34%	14.22%
Plan's Employee Contribution Rate ⁴	6.75%	6.75%
Employer Normal Cost Rate	7.59%	7.47%

¹ The required payment on amortization bases does not take into account any additional discretionary payment made after April 30, 2021.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost change is phased out over a five-year period in accordance with the CalPERS contribution allocation policy.

⁴ For detail regarding the determination of the required PEPRA employee contribution rate see Section on PEPRA Member Contribution Rates.

Additional Discretionary Employer Contributions

The minimum required employer contribution towards the Unfunded Accrued Liability (UAL) for this rate plan for the 2022-23 fiscal year is \$2,492. CalPERS allows employers to make additional discretionary payments (ADPs) at any time and in any amount. These optional payments serve to reduce the UAL and future required contributions and can result in significant long-term savings. Employers can also use ADPs to stabilize annual contributions as a fixed dollar amount, percent of payroll or percent of revenue.

Provided below are select ADP options for consideration. Making such an ADP during fiscal year 2022-23 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see the "Amortization Schedule and Alternatives" section of the report.

If you are considering making an ADP, please contact your actuary for additional information.

Minimum Required Employer Contribution for Fiscal Year 2022-23

Estimated Normal Cost	Minimum UAL Payment	ADP	Total UAL Contribution	Estimated Total Contribution
\$43,408	\$2,492	\$0	\$2,492	\$45,900

The minimum required contribution above is less than interest on the UAL. With no ADP the UAL is projected to increase over the following year. If the minimum UAL payment were split between interest and principal, the principal portion would be negative. This situation is referred to as "negative amortization."

Fiscal Year 2022-23 Employer Contribution Necessary to Avoid Negative Amortization

Estimated Normal Cost	Minimum UAL Payment	ADP ¹	Total UAL Contribution	Estimated Total Contribution
\$43,408	\$2,492	\$35	\$2,527	\$45,935

Alternative Fiscal Year 2022-23 Employer Contributions for Greater UAL Reduction

Funding Target	Estimated Normal Cost	Minimum UAL Payment	ADP ¹	Total UAL Contribution	Estimated Total Contribution
20 years	\$43,408	\$2,492	\$915	\$3,407	\$46,815
15 years	\$43,408	\$2,492	\$1,471	\$3,963	\$47,371
10 years	\$43,408	\$2,492	\$2,647	\$5,139	\$48,547
5 years	\$43,408	\$2,492	\$6,311	\$8,803	\$52,211

¹ The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

Note that the calculations above are based on the projected Unfunded Accrued Liability as of June 30, 2022 as determined in the June 30, 2020 actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

Plan's Funded Status

	June 30, 2019	June 30, 2020
1. Present Value of Projected Benefits (PVB)	\$852,851	\$1,079,138
2. Entry Age Accrued Liability (AL)	285,806	377,975
3. Plan's Market Value of Assets (MVA)	261,176	340,792
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	24,630	37,183
5. Funded Ratio [(3) / (2)]	91.4%	90.2%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows the required and projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. Actual contribution rates during this projection period could be significantly higher or lower than the projection shown below.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2020-21)				
		2022-23	2023-24	2024-25	2025-26	2026-27
Rate Plan 26885 Results						
Normal Cost %	7.47%	7.5%	7.5%	7.5%	7.5%	7.5%
UAL Payment	\$2,492	\$3,100	\$3,700	\$4,000	\$4,200	\$4,300

For some sources of UAL, the change in UAL is amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A of the Section 2 Report. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large increase in UAL, the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

Our online pension plan modeling and projection tool, Pension Outlook, is available in the Employers section of the CalPERS website. Pension Outlook is a tool to help plan and budget pension costs into the future with results and charts that are easy to understand.

Attachment 3: Excerpt from OPEB actuary report

Executive Summary

Leucadia Wastewater District GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

Summary of Results

Presented below is the summary of GASB 75 results for the fiscal year ending June 30, 2022 compared to the prior fiscal year as shown in the District's Notes to Financial Statement.

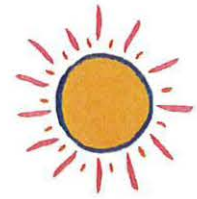
	FYE June 30, 2021	FYE June 30, 2022
Total OPEB Liability	\$ 394,815	\$ 349,933
Actuarial Value of Assets	\$ (468,191)	\$ (596,694)
Net OPEB Liability	\$ (73,376)	\$ (246,761)
Funded Ratio	118.6%	170.5%

	FY 2020/21	FY 2021/22
OPEB Expense	\$ 20,767	\$ (4,554)
Annual Employer Contributions	\$ 18,210	\$ 25,748
Actuarially Determined Contribution	\$ 0	\$ 0

	FYE June 30, 2021	FYE June 30, 2022
Discount Rate	7.00%	6.50%
Expected Return on Assets	7.00%	6.50%

	FYE June 30, 2022
Total Active Participants	20
Total Retiree Participants	3

The active participants' number above may include active employees who currently have no health care coverage. Refer to Summary of Participants section for an accurate breakdown of active employees with and without coverage.



2022 Annual Employee Luncheon

THURSDAY, JULY 14

Time: 12noon

Location: District Office

Food Provided by:

Casanova Fish Tacos



- Baja Style Fish Tacos
- Grilled Ginger Tacos
- Carnitas Tacos
- Rice and Beans
- Salsa

Please RSVP to

Tianne by

July 5, 2022