



BOARD OF DIRECTORS REGULAR MEETING
AND
A PUBLIC HEARING ON THE LEUCADIA WASTEWATER DISTRICT
CAPACITY FEE ORDINANCE

DATE: Wednesday, February 11, 2026

TIME: 5:00 p.m.

PLACE: Leucadia Wastewater District
 1960 La Costa Avenue, Carlsbad, CA 92009

Join Zoom Meeting:

<https://us02web.zoom.us/j/82677114645?pwd=bVLIkfRwb8BbVVEdPqLbweyXDhTOh6.1>

Meeting ID: 826 7711 4645 Passcode: 326009

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. All agenda materials can be accessed at the District website at <https://www.lwwd.org/agendas/board> and are also 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

Teleconference with Director Saldana at the following location:
 Blackhaus Hotel, B6
 421 South Calle Encilia,
 Palm Springs, CA 92262

2. Roll Call

3. Pledge of Allegiance

4. General Public Comment Period

5. Approval of Agenda

6. Presentation and Awards

A. 2025 CWEA San Diego Section Awards. (Page 6)

B. Employee Satisfaction Survey Results (Verbal)

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:

January 21, 2026 Regular Board Meeting (Pages 7-10)

February 3, 2026 Engineering Committee Meeting (Pages 11-12)

February 4, 2026 Finance and Personnel Committee Meeting (Pages 13-14)

8. Approval of Demands for January and February 2026

This item provides for Board of Directors approval of all demands paid from LWD during January and a portion of February 2026. (Pages 15-22)

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 FY25 to FY26, flows by sub-basin, and staff training. (Pages 23-29)

10. Finance Report

This report discloses up-to-date schedule of assets, liabilities, net assets and compares fiscal year-to-date expenditures to the FY26 budget and discloses monthly investments. (Pages 30-37)

11. Quarterly Treasurer's Report

This report discloses investments for the quarter ending December 31, 2025. (Pages 38-39, Enclosure 12)

12. Disclosure of Reimbursements

This report discloses travel expense reimbursements for the months of January 2026. (Pages 40-41)

EWA REPORTS

13. Encina Wastewater Authority Reports

A. A regular EWA Board Meeting was held on January 28, 2026. (Page 42)

B. An Encina Members Agency Manager's (MAM) Meeting was held February 3, 2026. (Verbal)

COMMITTEE REPORTS

14. Committee Reports

A. An Engineering Committee Meeting was held February 3, 2026. (Page 43)

B. A Finance and Personnel Committee Meeting was held February 4, 2026. (Page 44)

C. A Community Affairs Committee Meeting was held February 10, 2026. (Page 45)

PUBLIC HEARING

15. Public Hearing to consider the following:

Amend Equivalent Dwelling Unit Factors Capacity Fee Schedule. (Page 46)

ACTION ITEMS

16. Amend Equivalent Dwelling Unit Factors Capacity Fee Schedule

Adopt Ordinance No. 151 – An Ordinance of the Board of Directors of the Leucadia Wastewater District Establishing the District's Capacity Fee and Amending the EDU Factors Capacity Fee Schedule. (Pages 47-53)

17. Annual Review of the Reserve Fund Policy

Adopt Resolution No. 2437 approving the revised Reserve Fund Policy and File the Annual Review of the LWD Reserve Fund Review Report. (Pages 54-62)

18. Financial Plan Tracking (Page 63)

INFORMATION ITEMS

19. Project Status Updates and Other Informational Reports

- A. The CSDA Quarterly Dinner is scheduled for Thursday, February 19, 2026 at The Butcher Shop in San Diego, CA. (Pages 64-67)
- B. Required Financial Training for the Board being offered online by CSDA on March 4, 2026. (Verbal)

20. Directors' Meetings and Conference Reports

None.

21. General Manager's Report

22. General Counsel's Report

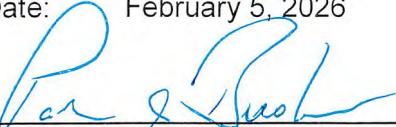
23. Board of Directors' Comments

24. 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: February 5, 2026



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 policies 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*

MEMORANDUM

Ref: 26-9372

Date: February 5, 2026
To: Board of Directors
From: Paul J. Bushee, General Manager
Subject: 2025 CWEA San Diego Section Awards



It is my pleasure to announce that the Leucadia Wastewater District (LWD) had a successful evening at the recent California Water Environment Association (CWEA) – San Diego Section's Annual Installation and Awards Banquet. LWD was honored to receive the following two awards: Collection System Person of the Year and Community Engagement & Outreach Program of the Year – Small Agency. A brief summary of each award follows:

2025 Collection System Person of the Year Award

Mr. Jeffrey Pivaral, a Field Services Technician II, received the Collection System Person of the Year Award. Jeffrey has been employed at LWD since June 13, 2022. In achieving this award, the selection committee recognized the fact that Jeffrey is highly motivated and possesses a strong work ethic.

Jeffrey consistently demonstrates adaptability, leadership, and dedication in a fast-paced work environment. He plays a valuable role in supporting the district's CCTV inspection operations and assisting with the evaluation of sewer lines and manholes for structural defects. Jeffrey's dedication to professional growth is reflected in his support of new hires, his active participation in safety oversight, and his ongoing pursuit of excellence in all aspects of field operations.

Please join me in congratulating Jeffrey for this outstanding accomplishment. Jeffrey will move on to CWEA's statewide competition, which will be announced at CWEA's Annual Conference in April in Sacramento.

Community Engagement & Outreach Program of the Year – Small Agency

LWD received the Community Engagement & Outreach Program of the Year – Small Agency award. This award recognized the District for Water Career Day which was held on October 22, 2025 and was a joint effort between Leucadia Wastewater District (LWD), San Elijo Joint Powers Authority (SEJPA), and Olivenhain Municipal Water District (OMWD).

The objective of Water Career Day was to inspire and educate students, community college attendees, and military veterans to explore careers in water, wastewater, and recycled water management, helping to ensure a sustainable, skilled workforce for the future.

The Outreach Program of the Year Award qualifies as a local award under the organizational objectives of the LWD's Incentive Program; therefore, staff is eligible for a \$200 incentive award.

Please join me in congratulating staff as a whole for this outstanding accomplishment. The District will move on to CWEA's statewide competition, which will be announced at CWEA's Annual Conference in April in Sacramento.

tb:PJB

LEUCADIA WASTEWATER DISTRICT
Minutes of a Regular Board Meeting
January 21, 2026

A regular meeting of the Board of Directors of the Leucadia Wastewater District was held Wednesday, January 21, 2026 at 5:00 p.m., at the District Administration Office at 1960 La Costa Avenue, Carlsbad, California.

1. Call to Order

President Brown called the meeting to order at 5:01 p.m.

2. Roll Call

DIRECTORS PRESENT: Brown, Pacilio, Sullivan, Roseink, Saldana

DIRECTORS ABSENT:

OTHERS PRESENT:

General Manager Paul Bushee, General Counsel Wayne Brechtel, Director of Finance and Administration Ryan Green, Capital Project Manager Ian Riffel, Administrative Services Supervisor Trisha Hill, Executive Assistant Tianne Baity, Field Services Superintendent Marvin Gonzalez, Natalie Fraschetti of Dexter Wilson Engineering

3. Pledge of Allegiance

Director Saldana led the pledge of allegiance.

4. General Public Comment Period

None.

5. Approval of Agenda

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

Director	Vote
President Brown	Yes
Vice President Pacilio	Yes
Director Sullivan	Yes
Director Roesink	Yes
Director Saldana	Yes

6. Presentations and Awards

A. Achievement of Individual Award – Tianne Baity

GM Bushee introduced Executive Assistant Tianne Baity, stating that she recently passed her 20th year anniversary at the District. He provided background information about Tianne and noted that under LWD's incentive program Tianne is eligible for a \$500 incentive award.

The Board congratulated Tianne for her efforts.

B. Certificate of Completion Special District Leadership Academy – Robert Pacilio

GM Bushee stated that Vice President Pacilio recently completed all four models of the Special District Leadership Academy.

The Board congratulated Vice President Pacilio for his efforts.

CONSENT CALENDAR

7. Approval of Board and Committee Minutes

Minutes of the following meetings:

December 10, 2025 Regular Board Meeting

8. Approval of Demands December 2025 / January 2026

Payroll Checks numbered 251210-19 – 260107-19; General Checking Checks numbered 27771 - 27884

9. Operations Report (A copy was included in the original January 21, 2026 Agenda)

10. Finance Report (A copy was included in the original January 21, 2026 Agenda)

11. Disclosure of Reimbursements

This report discloses travel expense reimbursements for the month of December 2025.

12. Status Update on the Fiscal Year 2026 (FY26) LWD Tactics and Action Plan

(Pages 43-48)

13. Board-General Manager/Staff Relations Policy Annual Review (Pages 49-53)

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

Director	Vote
President Brown	Yes
Vice President Pacilio	Yes
Director Sullivan	Yes
Director Roesink	Yes
Director Saldana	Yes

EWA and COMMITTEE REPORTS

14. Encina Wastewater Authority (EWA) Reports

A regular EWA Board Meeting was held on December 17, 2025.

Director Roesink reported on EWA's Board Meeting.

15. Committee Reports

None.

ACTION ITEMS

16. 2026 Board of Directors Committee Assignments

DFA Green presented the item and provided background information. He stated that In March 2025, the Board adopted Resolution No. 2425, which updated the policy for the election of Board officers, the identification of standing committees, and the selection of committee members. He noted that the Policy calls for the annual selection of committee members at the Board's regularly scheduled meeting in January each year.

DFA Green stated that Board President Brown and Vice President Pacilio have chosen to not serve as LWD's representatives on the EWA Board/JAC. Therefore, the Board President has appointed the replacement EWA Board/JAC representatives, and the Leucadia committees will rotate automatically as follows:

Engineering Committee

President Matt Brown, Chair (Div. 3)
Director Chris Roesink (Div. 1)

Finance & Policy Committee

Director Chris Roesink, Chair (Div. 1)
Vice President Robert Pacilio (Div. 5)

Community Affairs Committee

Vice President Robert Pacilio, Chair (Div. 5)
President Matt Brown, Chair (Div. 3)

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

Director Rolando Saldana (Div. 4)
Director Elaine Sullivan (Div. 2)
General Manager Paul Bushee (alternate)

Following a motion duly made by Director Roesink, seconded by Vice President Pacilio, and unanimously carried, the Board of Directors received and filed the 2026 Board Committee Assignments by the following vote:

Director	Vote
President Brown	Yes
Vice President Pacilio	Yes
Director Sullivan	Yes
Director Roesink	Yes
Director Saldana	Yes

INFORMATION ITEMS

17. Project Status Updates and Other Informational Reports

The 2026 CWEA San Diego Section Awards Banquet is scheduled for January 31, 2026 from 6pm -9pm at The Rancho Bernardo Inn.

EA Baity announced the date and time of the 2026 CWEA San Diego Section Awards Banquet.

18. Directors' Meetings and Conference Reports

The 2026 CASA Winter Conference was held January 14 – 16, 2026 at the Renaissance Esmeralda Hotel in Indian Wells, CA.

Director Saldana stated that the CSRMA portion of the conference was interesting and informative. He stated that he enjoyed DFA Green's presentation on Student Career Day and he also enjoyed the sessions on "Red tape" and the "Brown Act".

President Brown asked how was the conference attendance. Director Saldana answered that it seemed to have a smaller attendance versus the CASA Annual Conference.

Director Sullivan stated that it was a good conference and DFA Green's presentation was wonderful. She also stated she enjoyed the sessions on pure water and risk safety management.

19. General Manager's Report

GM Bushee provided an update on the following:

- Thanked DFA Green for his presentation at the CASA Conference;
- Brown Act Update;
- LAFCO SDAC meeting was held Friday, January 16 at the District office;
- Mr. Jeff Bills will attend the February Board Meeting with the results of the Employee Satisfaction Survey; and
- The Board Strategic Planning Workshop will be on February 26, 2026

20. General Counsel's Report

None.

21. Board of Directors' Comments

Director Roesink thanked the Board for the 2026 EWA appointments of Directors Saldana and Sullivan. Director Sullivan concurred with Director Roesink.

President Brown thanked Director Roesink for serving on the EWA Board. He also thanked Director Saldana for serving as LWD Board President last year and for continuing to serve on the EWA Board.

22. Adjournment

President Brown adjourned the meeting at approximately 5:41 p.m.

Matthew Brown, President

Paul J. Bushee
Secretary/General Manager
(SEAL)

LEUCADIA WASTEWATER DISTRICT
Minutes of an Engineering Committee Meeting
February 3, 2026

A meeting of the Engineering Committee (EC) of Leucadia Wastewater District (LWD or District) was held on Tuesday, February 3, 2026 at 1:30 p.m., at the LWD Administration Office located at 1960 La Costa Avenue, Carlsbad, California.

1. Call to Order

Chairperson Brown called the meeting to order at 1:30 p.m.

2. Roll Call

DIRECTORS PRESENT: Brown (via zoom), Roesink

DIRECTORS ABSENT: None

OTHERS PRESENT: General Manager Paul Bushee; Field Services Superintendent Marvin Gonzalez; Field Services Supervisor Rick Easton; Field Services Supervisor Mauricio Avalos; District Engineer Dexter Wilson; Kathleen Noel of Dexter Wilson Engineering, and Capital Project Manager Ian Riffel;

3. Public Comment

None.

4. A Proposal to Adopt Ordinance No. 151 to Amend Equivalent Dwelling Unit Factors Capacity Fee Schedule

Adopt Ordinance No. 151 – an Ordinance of the Board of Directors of the Leucadia Wastewater District Establishing the District's Capacity Fee and Amending the EDU Factors Capacity Fee Schedule.

CPM Riffel presented the recommendation to the EC and provided background and review of laws pertaining to Accessory Dwelling Units (ADUs) and Junior Accessory Dwelling Units (JADUs).

CPM Riffel reviewed the current Ordinance regarding the ADU and JADU category. He continued that staff recently discovered the District's current fee structure for JADUs is not in compliance because the new law exempts JADUs from both sewer capacity and sewer service fees. CPM Riffel explained that to comply with the new legislation, staff recommends to update the Wastewater Use Category fee schedule to remove JADUs entirely.

Chairperson Brown requested clarification on the specific government code section that exempts JADUs from these fees. Staff committed to follow up with this information and incorporate it into the Board memo. Director Roesink asked if the ADU and JADU laws were subject to further changes. Staff said that additional legislative updates are likely in the future.

Following discussion, the EC concurred with staff to forward the recommendation to the Board.

5. Information Items

Ms. Kathleen Noel of Dexter Wilson Engineering provided an update to the L1 Force Main Condition Assessment. Chairperson Brown asked several questions regarding the project and staff answered his questions.

6. Directors' Comments

None.

7. General Manager's Comments

None.

8. Adjournment

Chairperson Brown adjourned the meeting at approximately 2:02 p.m.

Paul J. Bushee,
Secretary/Manager
(Seal)

LEUCADIA WASTEWATER DISTRICT
Minutes of a Finance and Personnel Committee Meeting
February 4, 2026

A meeting of the Finance and Personnel Committee (FPC) of the Leucadia Wastewater District (LWD) was held Wednesday, February 4, 2026 at 12:00 p.m. at the District office located at 1960 La Costa Avenue, Carlsbad, California.

1. Call to Order

Chairperson Roesink called the meeting to order at 12:07 p.m.

2. Roll Call

DIRECTORS PRESENT: Roesink (via video call) and Pacilio

DIRECTORS ABSENT: None

OTHERS PRESENT: General Manager Paul Bushee, Director of Finance and Administration Ryan Green, Administrative Services Supervisor Trisha Hill, Executive Assistant Tianne Baity

3. Public Comment

No public comment was received.

4. Annual Review of LWD Reserve Fund Policy

DFA Green presented the recommendation indicating the purpose of the policy. He noted that the policy calls for annual review of the level of reserve funds by the Board of Directors. DFA Green stated that the Reserve Fund Policy was last revised in February 2024.

DFA Green then provided an overview of the fiscal year 2025 reserve activity.

DFA Green noted that staff is recommending a change to the Reserve Policy based on a recent Government Finance Officers Associate (GFOA) review of LWD's Annual Comprehensive Financial Report. He then reviewed the change.

Add OPEB/Pension Asset Restricted Reserve

The GFOA provided a comment regarding LWD's OPEB Asset: OPEB or pension assets require a restriction of net position because the associated assets are only allowed to be used for OPEB/pension related purposes. We reviewed the GFOA reviewer's comment, agree with their assessment, and recommend LWD's policy be amended accordingly.

Following discussion, the FPC concurred with staff to recommend that the Board of Directors adopt a Revised Reserve Fund Policy.

5. Financial Plan Tracking

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 2023 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.

DFA Green stated the financial plan model looks out over 20 years. He noted that information from the Fiscal Year 2024 (FY24) Audit and FY25 budgeted amounts were used to update revenues, expenses, and capital projections in the financial plan model. He then provided an overview on the following topics.

- Comparison of projected and actual revenues and expenditures;
- Comparison of projected and updated reserve balances;
- Large Capital Improvement Project (CIP) projections; 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 staff will continue to monitor LWD's finances closely.

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

Directors Roesink and Pacilio thanked DFA Green for his informative presentation.

6. Information Items

None.

7. Directors' Comments

None.

8. General Manager's Comments

None.

9. Adjournment

Chairperson Roesink adjourned the meeting at 12:53 p.m.

Paul J. Bushee
Secretary/General Manager
(Seal)

**LEUCADIA WASTEWATER DISTRICT
DEMANDS SUMMARY**

February 11, 2026

Disbursement Period	January 9, 2026 through February 5, 2026
PAYROLL PAYMENTS	\$ 123,822.68
PAYROLL EXPENSE REIMBURSEMENTS	\$ 3,821.94
GENERAL CHECKS	
Operating	\$ 246,987.93
Capital	\$ 181,814.79
TOTAL GENERAL CHECKS	<hr/> \$ 428,802.72
ELECTRONIC PAYMENTS	
Operating	\$ 491,288.11
Capital	\$ 398,964.00
TOTAL ELECTRONIC PAYMENTS	<hr/> \$ 892,032.90
TOTAL DEMANDS	\$ 1,448,480.24

**LEUCADIA WASTEWATER DISTRICT
EMPLOYEE/BOARD PAYROLL CHECKS
February 11, 2026**

Disbursement Period January 9, 2026 through February 5, 2026

<u>Description</u>	<u>Check Date</u>	<u>Check #'s</u>	<u>Amount</u>
Biweekly Payroll	1/21/2026	260121-1	\$ 59,648.67
Board Payroll	2/2/2026	260202-1	\$ 3,281.87
Biweekly Payroll	2/4/2026	260204-1	\$ 60,892.14
TOTAL PAYROLL CHECKS			\$ 123,822.68

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 1/9/2026 Through 2/5/2026

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
27885	1/15/2026	AIRGAS USA LLC	2,770.44	Liquid Oxygen 12/27/25
	1/15/2026	AIRGAS USA LLC	800.00	Tank Rental-01/01/26-01/31/26
27886	1/15/2026	AYALA ENGINEERING	40,800.00	Manhole Rehab (4 manholes)
27887	1/15/2026	Brightview Landscape Services Inc	1,120.00	Monthly Landscape Services District Main Site Jan 2026
	1/15/2026	Brightview Landscape Services Inc	397.00	Monthly Vegetation Cleanup Easement Trail-Jan 2026
27888	1/15/2026	AWSS INC	1,961.64	Vehicle Fuel 12/03/2025-12/15/2025
	1/15/2026	AWSS INC	1,992.62	Vehicle Fuel 12/18/25-01/02/26
27889	1/15/2026	CMRS-PB	250.00	Postage Funds-01/08/26
27890	1/15/2026	CORODATA RECORDS MANAGEMENT ...	116.37	File Archive/Records Storage Service 12/01/25-12/31/25
27891	1/15/2026	COUNTY OF SAN DIEGO	1,544.00	LPS Facility Permit DEH2002-HUPFP-105038 02/28/26-02/28/27
27892	1/15/2026	C W E A	251.00	CWEA Membership Renewal-FY2026-C. Roesink
27893	1/15/2026	DETECTION INSTRUMENTS CORP	146.36	Calibration
27894	1/15/2026	DXP ENTERPRISES INC	54,128.29	Rehab AWT Effluent Pump and Motor
27895	1/15/2026	ELECTRICAL SALES, INC.	33.93	AP22M-2Q4G Pilot LT 22MM
27896	1/15/2026	HAAKER EQUIPMENT CO	206.30	Bal Valve
27897	1/15/2026	McMASTER-CARR	126.04	Red 120V AC/DC Bulb (2), Yellow LED Bulb AC Conical (2)
	1/15/2026	McMASTER-CARR	38.83	Red 120V AC/DC Bulb for Push-Pull Switches
27898	1/15/2026	MISSION SQUARE	8,032.76	Deferred Comp for PPE 01/07/26
27899	1/15/2026	NAPA AUTO	181.96	2.5 DEF (13)
27900	1/15/2026	PRUDENTIAL OVERALL SUPPLY	190.79	Weekly Uniform/Laundry Service 01/13/26
27901	1/15/2026	RISING TIDE PARTNERS	2,070.75	Public Outreach Services FY26 (Water Career Day)
27902	1/15/2026	SAN ELIJO JOINT POWERS AUTHORITY	3,176.15	Water Career Day Shared Cost
27903	1/15/2026	SITE ONE LANDSCAPE SUPPLY, LLC	8.95	PVC Female Adapter 2 in. Socket (2), Machined Nipple (2)
27904	1/15/2026	STATE WATER RESOURCES CONTROL...	1,701.00	Annual Permit Fees 01/01/26-12/31/26
27905	1/15/2026	TERMINIX PROCESSING CENTER	110.73	Pest Control 12/01/25
27906	1/15/2026	OCCUPATIONAL HEALTH CENTERS OF...	126.00	DOT Physical C Russell
27907	1/15/2026	WOODYS CRANE SERVICE	450.00	Crane Service AWT
27908	1/15/2026	WILLIAMS LLP	1,830.00	Legal Services-December 2025
27909	1/22/2026	ADS CORP DBA ADS ENVIRONMENTA...	4,794.65	Flow Metering/Data Analysis-Jan 2026
	1/22/2026	ADS CORP DBA ADS ENVIRONMENTA...	1,575.00	Meter Maintenance/Data Delivery(ECHO)-Jan 2026
27910	1/22/2026	AIRGAS USA LLC	2,507.94	Liquid Oxygen 01/12/26
27911	1/22/2026	AT&T	667.30	Internet Services 01/07/26-02/06/26
	1/22/2026	AT&T	218.88	Phone Service-BPS 11/10/25-12/09/25
	1/22/2026	AT&T	218.88	Phone Service-BPS 12/10/25-01/09/26
27912	1/22/2026	C & B Air Power	1,188.07	2300 Kit & 2354 Kit
27913	1/22/2026	CPM PIPELINES	72,575.00	Condition Assessment of the L1 Force Main
27914	1/22/2026	DEXTER WILSON ENGINEERING	314.00	Development Services 0943-Leucadia Streetscape

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 1/9/2026 Through 2/5/2026

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
	1/22/2026	DEXTER WILSON ENGINEERING	157.00	Development Services 1144-1660 Burgundy Road
	1/22/2026	DEXTER WILSON ENGINEERING	314.00	Development Services 1152-Piraeus Point-Piraeus-Plato
	1/22/2026	DEXTER WILSON ENGINEERING	157.00	Development Services 1219-2081 Sheridan Road Grading Plan
	1/22/2026	DEXTER WILSON ENGINEERING	78.50	Development Services 1220-Stagecoach Park Public Sewer Imp
	1/22/2026	DEXTER WILSON ENGINEERING	235.50	Development Services 1233-Bella Vista 17-Bella Vista Drive
	1/22/2026	DEXTER WILSON ENGINEERING	235.50	Development Services 1234-Carlotta's Mexican Brunch
27915	1/22/2026	ENCINA WASTEWATER AUTHORITY	2,306.30	Lab Testing
27916	1/22/2026	ESRI	4,550.00	ArcGIS Renewal 02/10/26-02/09/27
27917	1/22/2026	HUMANA DENTAL INS.	4,662.04	Dental Insurance-February 2026
27918	1/22/2026	MALLORY SAFETY AND SUPPLY	189.43	Safety Glasses
27919	1/22/2026	MINUTEMAN PRESS	85.12	Business Cards R Easton
	1/22/2026	MINUTEMAN PRESS	155.47	Envelopes
27920	1/22/2026	MISSION SQUARE	8,175.22	Deferred Comp for PPE 01/18/2026
27921	1/22/2026	OLIVENHAIN MUNICIPAL WATER DIS...	98.08	Water @ Rancho Verde PS
	1/22/2026	OLIVENHAIN MUNICIPAL WATER DIS...	59.58	Water @ VP5 PS
27922	1/22/2026	PLUMBERS DEPOT, INC	374.18	Throttle Cable
27923	1/22/2026	Premier Chevrolet of Carlsbad	863.25	Replace Ignition Lock Cylinder & Cut New Key Vehicle #165
27924	1/22/2026	PROFORMA PRINT & PROMOTIONS	520.05	AP Checks
27925	1/22/2026	PRUDENTIAL OVERALL SUPPLY	211.48	Weekly Uniform/Laundry Service 01/20/26
27926	1/22/2026	Quench USA Inc	157.38	Office Water Tanks/Filtered Drinking Water 01/19-02/18/26
	1/22/2026	Quench USA Inc	0.91	RO Tank Rental
27927	1/22/2026	RAIN FOR RENT INC	3,424.41	12 in suction hose
27928	1/22/2026	SAN DIEGUITO WATER DISTRICT	180.18	Water @ Tanker 1
	1/22/2026	SAN DIEGUITO WATER DISTRICT	77.22	Water @ Tanker 2
27929	1/22/2026	SAN DIEGO GAS & ELECTRIC	5,631.58	Electric @ Admin
	1/22/2026	SAN DIEGO GAS & ELECTRIC	120.76	Electric @ Avocado PS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	696.29	Electric @ AWT
	1/22/2026	SAN DIEGO GAS & ELECTRIC	15,410.27	Electric @ BPS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	439.42	Electric @ Diana PS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	1,317.70	Electric @ La Costa PS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	13,186.06	Electric @ LPS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	181.64	Electric @ RV PS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	854.38	Electric @ Saxony PS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	346.67	Electric @ VP5 PS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	226.89	Electric @ VP7 PS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	1,026.81	Electric/Gas @ E Estates PS
	1/22/2026	SAN DIEGO GAS & ELECTRIC	342.21	Gas @ Admin
27930	1/22/2026	I2B NETWORKS INC DBA SPACELINK	160.00	Live Webcam Streaming Services-WebCam @ BPS 01/14-02/13/26
27931	1/22/2026	STAPLES	143.10	Office Supplies
27932	1/22/2026	SWRCB-DWCP	70.00	Drinking Water Treatment (T1) Op-Cert Renewal 2026-C Russell

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 1/9/2026 Through 2/5/2026

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
27933	1/22/2026	TERMINIX PROCESSING CENTER	82.12	Pest Control 01/06/26
27934	1/22/2026	T.S. INDUSTRIAL SUPPLY	102.38	Green Sewer Marker Wire
27935	1/22/2026	UTILITY COST MANAGEMENT LLC	8,112.20	SDG&E Electricity Service
27936	1/22/2026	VERIZON WIRELESS	2,302.32	Cell Phones 12/08/25-01/07/26
27937	1/22/2026	WEST COAST SAFETY SUPPLY INC	403.84	Gas Detector
27938	1/29/2026	COUNTY OF SAN DIEGO APCD	4,248.00	Permit Fees March 2026-March 2027
27939	1/29/2026	COUNTY OF SAN DIEGO APCD	934.00	Permit Fees March 2026-March 2027
27940	1/29/2026	AT&T	221.94	Phone Service-Elevator 12/25/25-01/24/26
27941	1/29/2026	BAJA POOL AND SPA SERVICE	190.00	Water Fountain Weekly Maintenance - February 2026
27942	1/29/2026	PETTY CASH	332.37	Petty Cash 12/03/25-01/21/26
27943	1/29/2026	CITY OF CARLSBAD	400.72	Water @ 1900 La Costa Ave
	1/29/2026	CITY OF CARLSBAD	482.49	Water @ 1960 La Costa Ave
	1/29/2026	CITY OF CARLSBAD	28.34	Water @ Fire Line
27944	1/29/2026	COLLICUTT ENERGY SERVICES INC	1,332.13	Load Bank & Fuel Polish Batiquitos Generator
	1/29/2026	COLLICUTT ENERGY SERVICES INC	576.80	Load Bank & Fuel Polish Encinitas Estates Generator
	1/29/2026	COLLICUTT ENERGY SERVICES INC	1,110.34	Load Bank & Fuel Polish Generator #166
	1/29/2026	COLLICUTT ENERGY SERVICES INC	1,110.34	Load Bank & Fuel Polish Generator #167
	1/29/2026	COLLICUTT ENERGY SERVICES INC	757.05	Load Bank & Fuel Polish La Costa Generator
	1/29/2026	COLLICUTT ENERGY SERVICES INC	1,881.47	Load Bank & Fuel Polish Main Yard Generator
	1/29/2026	COLLICUTT ENERGY SERVICES INC	824.00	Load Bank & Fuel Polish Saxony Generator
	1/29/2026	COLLICUTT ENERGY SERVICES INC	762.22	Load Bank & Fuel Polish Village Park 5 Generator
27945	1/29/2026	COLONIAL LIFE INS	597.78	Accident/Critical Illness Insurance 01/07/26 & 01/21/26
27946	1/29/2026	C W E A	124.00	CWEA CSM Grade 3 Cert Renewal-FY2026-M Avalos
	1/29/2026	C W E A	238.00	CWEA CSM Grade3& Mech Tech G1 Cert Renewal-FY2026-R Easton
27947	1/29/2026	DENNIS QUEVEDO	15,950.42	Insurance Claim-Repairs to Truck
27948	1/29/2026	DETECTION INSTRUMENTS CORP	146.69	Calibration-Batiquitos Media Vent
27949	1/29/2026	DEXTER WILSON ENGINEERING	3,143.50	General Engineering 12/01/25-12/31/25
27950	1/29/2026	FEDERAL EXPRESS CORPORATION	36.26	Shipping 01/13/26
27951	1/29/2026	GRAINGER, INC	1,480.47	Sewage Ejector Pump
27952	1/29/2026	HAAKER EQUIPMENT CO	189.97	Push Button CVR Cap
27953	1/29/2026	THE HARTFORD	515.29	Life Insurance-January 2026
27954	1/29/2026	INSPECTION DETECTION CONNECTION	200.00	Clear bathroom sink, new gasket
27955	1/29/2026	McMASTER-CARR	(86.72)	Credit on Invoice 58382794
	1/29/2026	McMASTER-CARR	56.59	Expanded Metal Panel
	1/29/2026	McMASTER-CARR	190.20	Insulating Phenolic Washers
	1/29/2026	McMASTER-CARR	86.72	Steel Perforated Sheet
	1/29/2026	McMASTER-CARR	41.50	Thick Wall Plastic Pipe Fitting
27956	1/29/2026	MIRA MESA WINDOW CLEANING	2,200.00	Power Wash Roofs
27957	1/29/2026	MUTUAL OF OMAHA	1,403.09	Disability Insurance-February 2026
27958	1/29/2026	NAPA AUTO	72.62	Rain-X Water Repellent, Interior Detailer, Windshield Wash

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 1/9/2026 Through 2/5/2026

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
27959	1/29/2026	PRUDENTIAL OVERALL SUPPLY	184.85	Weekly Uniform/Laundry Service 01/27/26
27960	1/29/2026	SAN DIEGO COUNTY VECTOR CONTROL	12.36	Mosquito & Vector Disease Control Assessment
27961	1/29/2026	STRAIGHTEDGE FIRE PROTECTION S...	2,008.99	Fire Sprinkler Repairs
27962	1/29/2026	UNIFIRST FIRST AID CORP	316.43	First Aid Supplies
27963	1/29/2026	U.S. BANK	3,352.62	Cal Card Purchase on Statement Dated 01/22/26
27964	1/29/2026	VORTEX DOORS LLC	2,050.00	Gate & Roll Up Gate Maintenance
	1/29/2026	VORTEX DOORS LLC	600.00	Gate Maintenance @ Batiquitos
	1/29/2026	VORTEX DOORS LLC	585.00	Gate Maintenance @ Saxony
27965	2/5/2026	AYALA ENGINEERING	12,400.00	2 Manhole Rehab, MH 04-0350 & 04-360 Piraeus St
27966	2/5/2026	C & B Air Power	720.54	Replace EAD Valve
27967	2/5/2026	CITY OF CARLSBAD	364.43	Water for Vactor 1
	2/5/2026	CITY OF CARLSBAD	406.91	Water for Vactor 2
27968	2/5/2026	COLLICUTT ENERGY SERVICES INC	144.20	Load Bank & Fuel Polish Generator #135
	2/5/2026	COLLICUTT ENERGY SERVICES INC	144.20	Load Bank & Fuel Polish Generator #174
27969	2/5/2026	DETECTION INSTRUMENTS CORP	146.69	Calibration
27970	2/5/2026	EVOQUA WATER TECHNOLOGIES, LLC	51,092.04	BPS Carbon Change Out
27971	2/5/2026	FIDELITY SECURITY LIFE INSURANCE...	418.42	Vision Insurance-February 2026
	2/5/2026	FIDELITY SECURITY LIFE INSURANCE...	8.83	Vision Insurance-February 2026-COBRA A Hill
27972	2/5/2026	FEDERAL EXPRESS CORPORATION	37.02	Shipping 01/21/26
27973	2/5/2026	THE HARTFORD	515.29	Life Insurance-February 2026
27974	2/5/2026	KEN GRODY FORD	692.60	Vehicle #164-Replace Washer Pump
	2/5/2026	KEN GRODY FORD	508.58	Vehicle #172-Oil & Filter Change, Replace Fuel Filters
27975	2/5/2026	MALLORY SAFETY AND SUPPLY	69.82	Leather Driving Gloves
27976	2/5/2026	MISSION SQUARE	8,203.04	Deferred Comp for PPE 02/01/26
27977	2/5/2026	MSC JANITORIAL SERVICE, INC	2,880.97	Janitorial Services 01/01/2026-01/31/2026
27978	2/5/2026	NAPA AUTO	3.87	Oil Filter for Crawler
27979	2/5/2026	OLIVENHAIN MUNICIPAL WATER DIS...	86.83	Recycled Water @ Traveling
	2/5/2026	OLIVENHAIN MUNICIPAL WATER DIS...	62.24	Water @ Encinitas Estates PS
	2/5/2026	OLIVENHAIN MUNICIPAL WATER DIS...	491.20	Water @ Traveling
	2/5/2026	OLIVENHAIN MUNICIPAL WATER DIS...	483.85	Water @ Traveling 2
	2/5/2026	OLIVENHAIN MUNICIPAL WATER DIS...	68.16	Water @ VP7
27980	2/5/2026	OMEGA INDUSTRIAL SUPPLY INC	653.44	G3011-PL5-Mega Lift Pail of 5 G
27981	2/5/2026	PITNEY BOWES GLOBAL FINANCIAL ...	72.43	Red Ink Cartridge-Postage Machine
27982	2/5/2026	PLANT PEOPLE, INC	195.00	Monthly Maintenance of Indoor Office Plants-Feb 2026
27983	2/5/2026	PRUDENTIAL OVERALL SUPPLY	182.84	Weekly Uniform/Laundry Service 02/03/26
27984	2/5/2026	REPUBLIC SERVICES #661	474.47	Waste Services- January 2026
27985	2/5/2026	RISING TIDE PARTNERS	3,036.00	Public Outreach Services 01/01/2026-01/31/2026
27986	2/5/2026	SAFE HEARING AMERICA, INC	1,266.00	Hearing Testing FSTs
27987	2/5/2026	SAN DIEGUITO WATER DISTRICT	197.34	Water @ Tanker 1
	2/5/2026	SAN DIEGUITO WATER DISTRICT	265.98	Water @ Tanker 2
27988	2/5/2026	SLOAN ELECTRIC COMPANY	2,787.10	Batiquitos pump#4 wiring repairs for overtemp

Leucadia Wastewater District
Check/Voucher Register - Demand Summary for Board
1001 - PPB (Opus) General Checking Account
From 1/9/2026 Through 2/5/2026

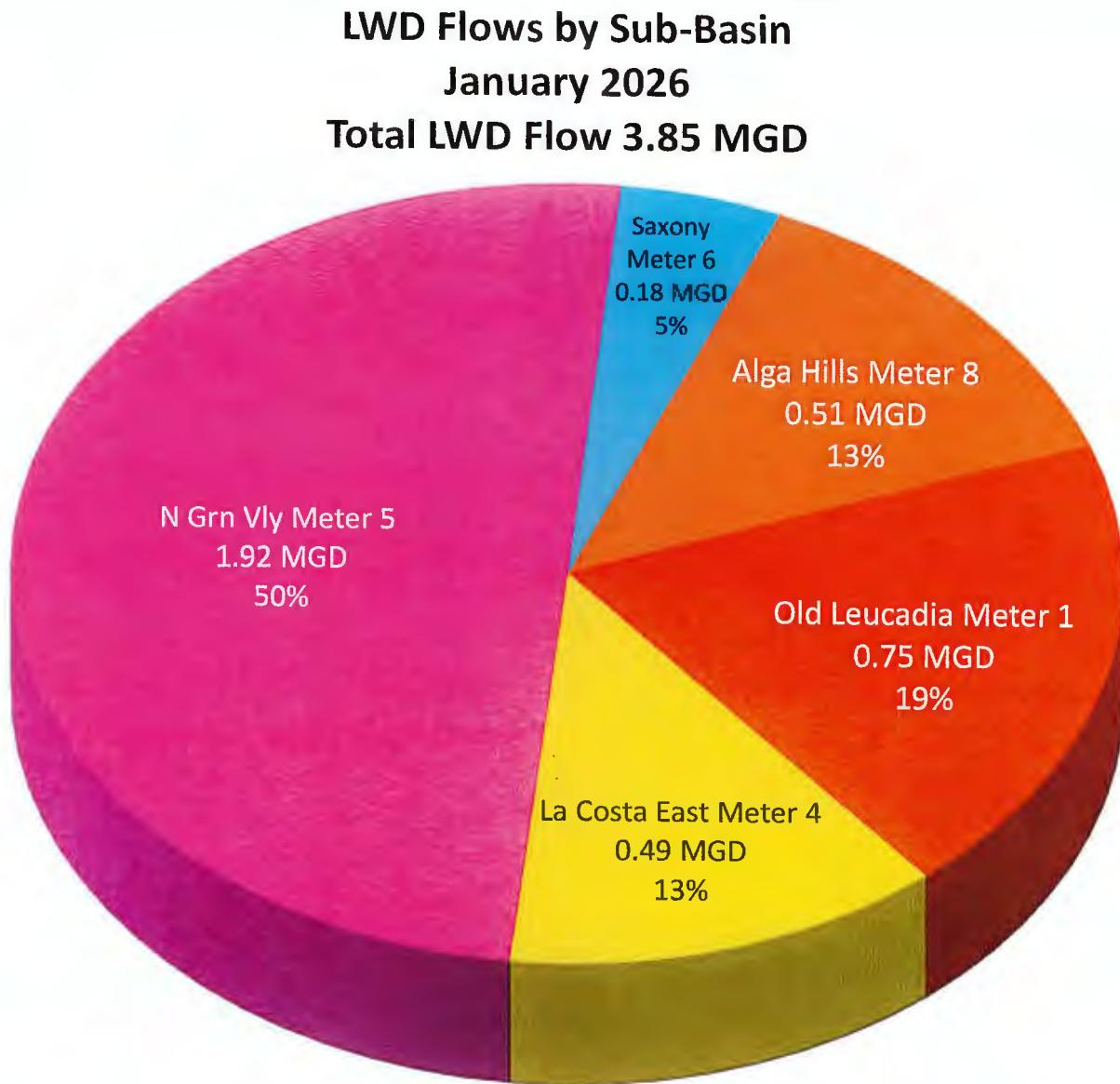
Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
27989	2/5/2026	TOSHIBA AMERICA BUSINESS SOLUTI...	454.64	Copying Machine Lease Agreement-01/15-02/15/26
27990	2/5/2026	UNDERGROUND SERVICE ALERTS/C	233.60	Monthly Underground Alarm Service
	2/5/2026	UNDERGROUND SERVICE ALERTS/C	103.24	Monthly Underground State Fee
27991	2/5/2026	VORTEX DOORS LLC	996.00	Maintenance Main Gate
Report Total				428,802.72

Leucadia Wastewater District
Posted General Ledger Transactions - CD Transactions for Demands

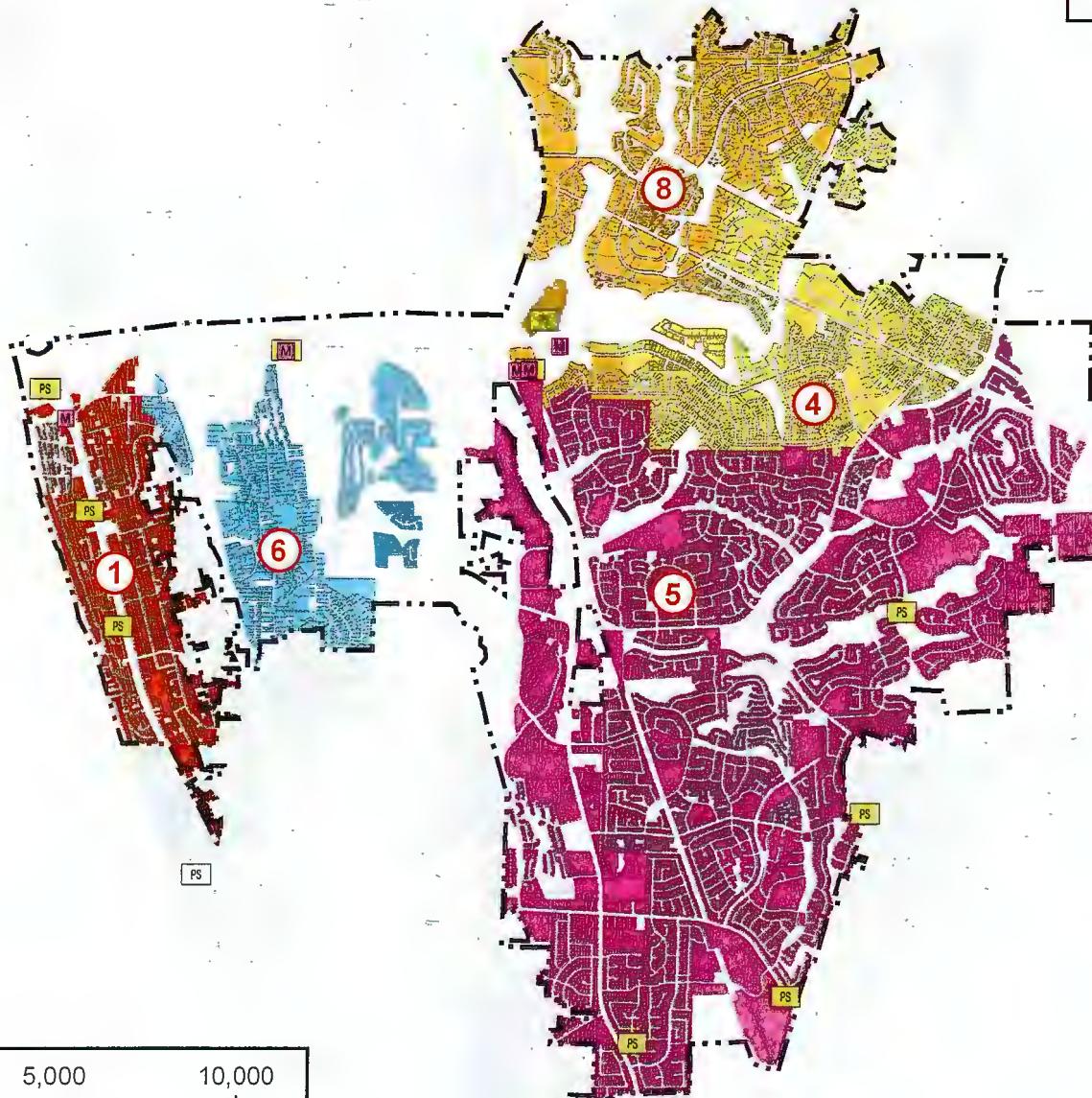
Session ID	Document	Effective Name	Debit	Transaction Description
CD1406	1003084338	1/9/2026 CALPERS	3,838.14	PERS Retirement dated for pay period
		1/9/2026 CALPERS	8,343.16	PERS Retirement dated for pay period
	1003084339	1/9/2026 CALPERS	3,455.55	PERS Retirement dated for pay period
		1/9/2026 CALPERS	3,549.20	PERS Retirement dated for pay period
Total			19,186.05	
CD1407	2706412703702	1/12/2026 United States	10,585.85	Staff Payroll Taxes for Checks dated
		1/12/2026 United States	11,855.46	Staff Payroll Taxes for Checks dated
		1/12/2026 United States	2,772.64	Staff Payroll Taxes for Checks dated
	8782760	1/13/2026 EMPLOYMENT	4,140.52	Staff Payroll Taxes for Checks dated
Total			29,354.47	
CD1408	BankFee011326	1/13/2026 Pacific Premier Bank	282.29	Misc Bank Fee - Analysis Activity
Total			282.29	
CD1410	2706422523506	1/22/2026 United States	10,518.22	Staff Payroll Taxes for Checks dated
		1/22/2026 United States	11,859.58	Staff Payroll Taxes for Checks dated
		1/22/2026 United States	2,773.56	Staff Payroll Taxes for Checks dated
	8796163	1/22/2026 EMPLOYMENT	4,130.38	Staff Payroll Taxes for Checks dated
Total			29,281.74	
CD1411	1003152278	1/22/2026 CALPERS	2.83	PERS Retirement RETRO PAY M.
		1/22/2026 CALPERS	6.15	PERS Retirement RETRO PAY M.
Total			8.98	
CD1412	1003152339	1/23/2026 CALPERS	3,913.97	PERS Retirement dated for pay period
		1/23/2026 CALPERS	8,507.98	PERS Retirement dated for pay period
	1003152340	1/23/2026 CALPERS	3,526.22	PERS Retirement dated for pay period
		1/23/2026 CALPERS	3,621.78	PERS Retirement dated for pay period
Total			19,569.95	
CD1413	3763161790	12/31/2025 ENCINA	313,060.00	EWA Wire December
		12/31/2025 ENCINA	398,964.00	EWA Wire December
	3763161790-A	1/28/2026 VERVE CLOUD INC	599.44	Verve Payment
Total			712,623.44	
CD1414	1003152445	2/2/2026 CALPERS	47,308.23	CalPERS Health Insurance- February
		2/2/2026 CALPERS	810.00	CalPERS Health Insurance- February
		2/2/2026 CALPERS	40.93	CalPERS Health Insurance- February
	1003152446	2/2/2026 CALPERS	3,532.02	CalPERS Health Insurance- February
		2/2/2026 CALPERS	2.83	CalPERS Health Insurance- February
Total			51,694.01	
CD1415	2706434243116	2/3/2026 United States	100.00	Board Payroll Taxes for Checks dated
		2/3/2026 United States	279.62	Board Payroll Taxes for Checks dated
		2/3/2026 United States	107.04	Board Payroll Taxes for Checks dated
Total			486.66	
CD1416	2706436354546	2/5/2026 United States	10,484.71	Staff Payroll Taxes for Checks dated
		2/5/2026 United States	12,052.30	Staff Payroll Taxes for Checks dated
		2/5/2026 United States	2,818.66	Staff Payroll Taxes for Checks dated
	8831725	2/5/2026 EMPLOYMENT	4,189.64	Staff Payroll Taxes for Checks dated
Total			29,545.31	
Report Total			892,032.90	

**LEUCADIA WASTEWATER DISTRICT
OPERATIONS REPORT
FISCAL YEAR 2026 (July 2025 - June 2026)**

CURRENT MONTH Jan-26							FY 2025
Period	Total Rain Inches	Total Flow MG	Added EDU's 29,127.50	LWD ADF (MGD)	GPD/EDU	RECLAIMED Total (ac-ft/mo)	LWD ADF (MGD)
JULY	0.07	116.56	1.75	3.83	131.48	39.87	3.85
YTD			29,129.25				
AUGUST	0.04	118.42	0.50	3.87	132.85	39.09	3.75
YTD			29,129.75				
SEPTEMBER	0.24	112.80	0.75	3.82	131.13	28.53	3.68
YTD			29,130.50				
OCTOBER	0.00	113.15	2.25	3.74	128.38	24.71	3.70
YTD			29,132.75				
NOVEMBER	3.60	113.70	0.00	3.85	132.15	6.28	3.70
YTD			29,132.75				
DECEMBER	1.33	117.80	0.50	3.82	131.12	5.54	3.78
YTD			29,133.25				
JANUARY	2.43	119.35	0.25	3.85	132.15	0.00	3.76
YTD			29,133.50				
FEBRUARY							3.77
YTD							
MARCH							3.81
YTD							
APRIL							3.86
YTD							
MAY							3.88
YTD							
JUNE							3.82
YTD							
YTD Totals	7.71	811.78	6.00			144.02	
Mo Average	1.10	115.97	0.86	3.83	131.32	20.57	3.78



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

- PS LWD Pump Station

- PS Encinitas Pump Station



LWD Boundary



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

SEWER COLLECTION SYSTEM BY SUB-BASIN

5.00

4.50

4.00

3.50

3.00

MGD

2.50

26

2.00

1.50

1.00

0.50

0.00

Leucadia Wastewater District Flow Comparison FY26 to FY25

JULY

AUGUST

SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER

JANUARY

FEBRUARY

MARCH

APRIL

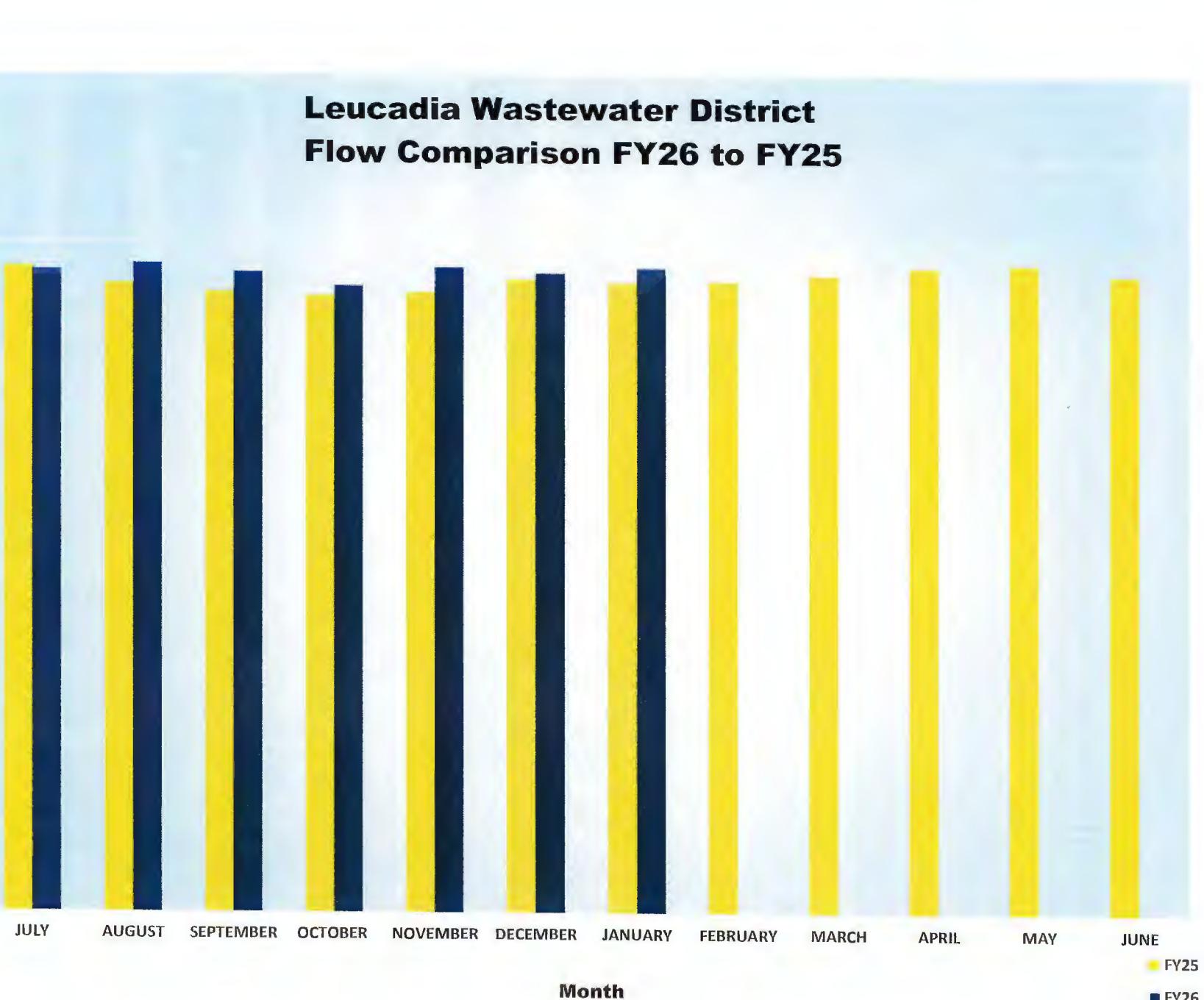
MAY

JUNE

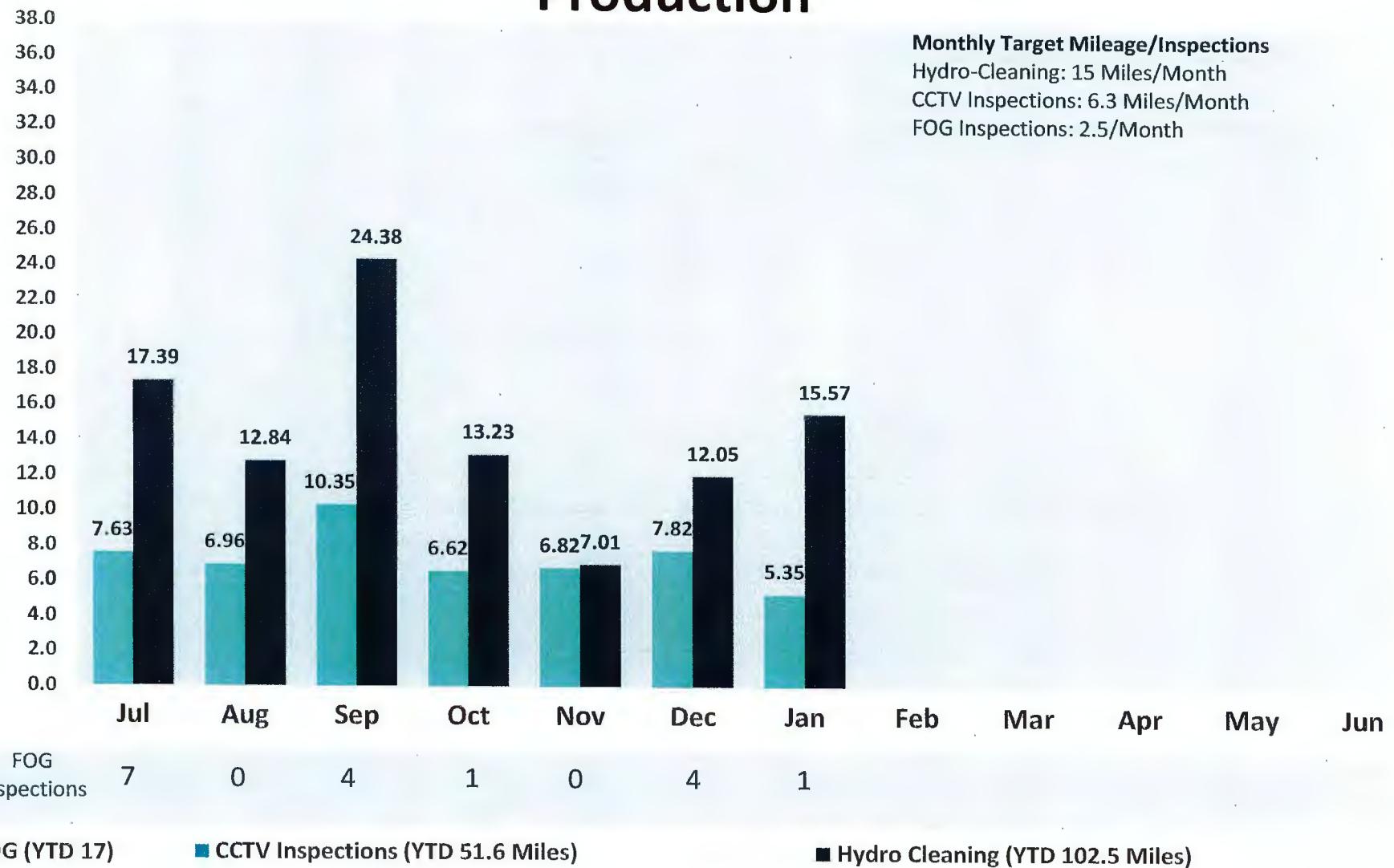
Month

FY25

FY26



FY-26 CCTV Inspections & Hydro Cleaning Production





LEADERS IN
ENVIRONMENTAL
PROTECTION

Operations and Administration Training Report
January 2026

Training & Safety Events for the month January 2026

Description	Hours		
	Ops	Admin	Total
Human Error 101	10.0	6.0	16.0
Water Industry Water Main Installation	1.0	0.0	1.0
Skid Steer Safety and Operation	6.0	0.0	6.0
CA Local Agency Ethics (AB1234)	0.0	2.0	2.0
Reporting Spills	5.0	0.0	5.0
Emergency Bypass Pumping for Batiquitos Pump Station SOP	10.0	0.0	10.0
Datanet: Social Media Phishing	0.5	0.5	1.0
Datanet: Executive Impersonation/Whaling	1.0	3.0	4.0
Datanet: Physical Office Security	1.0	2.0	3.0
Total Training Hours	34.5	13.5	48.0

Conferences/Webinars/Seminars for the month of January 2026

Description	Attendees		
	Ops	Admin	Total
CSRMA Into FLSA	0	1	1
CASA Conference	0	3	3
Endsight Cybersecurity	0	2	2
CSDA Annual Employment Law Update	0	2	2
CPM Pipelines - Beyond Traditional NDT: Advanced Force main Inspection	0	1	1
Total Attended Conferences	0	9	9

Notes:

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



LEUCADIA
WASTEWATER
DISTRICT

LEADERS IN
ENVIRONMENTAL
PROTECTION

Operations and Administration Training Report
Summary for Fiscal Year 2026

Training	Hours		
	Month	Ops	Admin
Jul-25	36.5	9.5	46.0
Aug-25	18.0	9.0	31.5
Sep-25	82.0	5.0	87.0
Oct-25	66.0	32.0	98.0
Nov-25	24.0	5.0	29.0
Dec-25	47.5	8.5	56.0
Jan-26	34.5	13.5	48.0
Feb-26	0.0	0.0	0.0
Mar-26	0.0	0.0	0.0
Apr-26	0.0	0.0	0.0
May-26	0.0	0.0	0.0
Jun-26	0.0	0.0	0.0
YTD Totals	308.5	82.5	395.5

Conferences	Attendees		
	Month	Ops	Admin
Jul-25	0.0	6.0	6.0
Aug-25	8.0	21.0	29.0
Sep-25	4.0	5.0	9.0
Oct-25	1.0	2.0	3.0
Nov-25	0.0	6.0	6.0
Dec-25	0.0	8.0	8.0
Jan-26	0.0	9.0	9.0
Feb-26	0.0	0.0	0.0
Mar-26	0.0	0.0	0.0
Apr-26	0.0	0.0	0.0
May-26	0.0	0.0	0.0
Jun-26	0.0	0.0	0.0
YTD Totals	13.0	57.0	70.0

Notes:

Trainings include web-based, classroom, and tailgates

Conferences include CASA, CWEA, CSDA, CSRMA, CSFMO

Leucadia Wastewater District

Balance Sheet

As of 1/31/2026

(In Whole Numbers)

	Amount
Assets	
Cash & Investments	30,889,128
Accounts Receivables	317,670
Net OPEB Asset	63,596
Prepaid Expense	434,352
Capital Assets	202,054,904
Less Accumulated Depreciation	<u>(74,494,805)</u>
Total Assets	<u>159,264,844</u>
 Deferred Outflows	
PERS Pension Deferred Outflows	1,845,228
OPEB Health Deferred Outflows	<u>220,797</u>
Total Deferred Outflows	<u>2,066,025</u>
 Total Assets & Deferred Outflows	<u>161,330,869</u>
 Liabilities	
Accounts Payable & Accrued Expenses	524,551
Developer Deposits	127,476
Net Pension Liability	<u>4,552,992</u>
Total Liabilities	<u>5,205,018</u>
 Deferred Inflows	
PERS Pension Deferred Inflows	218,119
OPEB Health Deferred Inflows	<u>141,753</u>
Total Deferred Inflows	<u>359,872</u>
 Net Position	
Beginning Net Position (as of June 30, 2023)	
Investment in Capital Assets	127,392,763
Reserves	<u>28,639,452</u>
Total Beginning Net Position (as of June 30, 2023)	<u>156,032,216</u>
Current Change In Net Position	
Other	<u>(266,237)</u>
Total Current Change In Net Position	<u>(266,237)</u>
Total Net Position	<u>155,765,978</u>
 Total Liabilities, Deferred Inflows & Net Position	<u>161,330,869</u>

Leucadia Wastewater District

Summary Budget Comparison - Revenues and Operating Expenses

From 7/1/2025 Through 01/31/2026

Account Title	YTD Actual	Total Annual Budget	Remaining Budget	Percentage Total Budget Used
OPERATING REVENUES				
3110 Sewer Service Fees	\$ 9,463,654	\$ 16,881,903	\$ 7,418,249	56.1%
3150 Recycled Water Sales	222,694	397,000	174,306	56.1%
3100 Misc. Operating Revenue	20,798	195,877	175,079	10.6%
TOTAL OPERATING REVENUES	\$ 9,707,146	\$ 17,474,780	\$ 7,767,634	55.5%
OPERATING EXPENSES				
4100 Salaries	\$ 1,405,574	\$ 2,471,802	\$ 1,066,228	56.9%
4200 Employee Benefits	993,937	1,840,269	846,332	54.0%
4300 Directors Expense	58,440	137,300	78,860	42.6%
4600 Gas, Oil & Fuel	24,867	64,000	39,133	38.9%
4700 Insurance Expense	353,914	313,000	(40,914)	113.1%
4800 Memberships	38,926	42,400	3,474	91.8%
4900 Office Expense	107,158	200,700	93,542	53.4%
5000 Operating Supplies	99,547	184,900	85,353	53.8%
5200 Professional Services	194,910	467,500	272,590	41.7%
5300 Printing & Publishing	13,930	34,000	20,070	41.0%
5400 Rents & Leases	8,560	21,400	12,840	40.0%
5500 Repairs & Maintenance	403,265	656,890	253,625	61.4%
5600 Monitoring & Permits	80,498	107,530	27,032	74.9%
5700 Training & Development	25,426	53,500	28,074	47.5%
5900 Utilities	337,857	603,600	265,743	56.0%
6100 LAFCO Operations	6,561	8,500	1,939	77.2%
6200 Encina Operating Expense	2,540,219	3,415,000	874,781	74.4%
6900 Admin O/H alloc to Capital	(99,279)	(227,574)	(128,295)	43.6%
TOTAL OPERATING EXPENSES	\$ 6,594,311	\$ 10,394,717	\$ 3,800,406	63.4%
NON-OPERATING REVENUES				
3130 Capacity Fees	\$ 37,440	\$ 218,400	\$ 180,960	17.1%
3220 Property Taxes	1,336,860	2,410,800	1,073,940	55.5%
3250 Investment Income	567,676	1,048,000	480,324	54.2%
3290 Misc. Non Op Revenue	3,812	324,900	321,088	1.2%
TOTAL NON-OPERATING REVENUES	\$ 1,945,788	\$ 4,002,100	\$ 2,056,312	48.6%

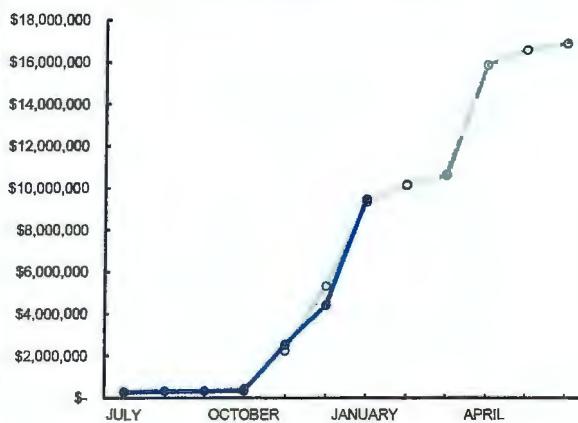
Preliminary: subject to future review, reconciliation, accruals and audit

Leucadia Wastewater District

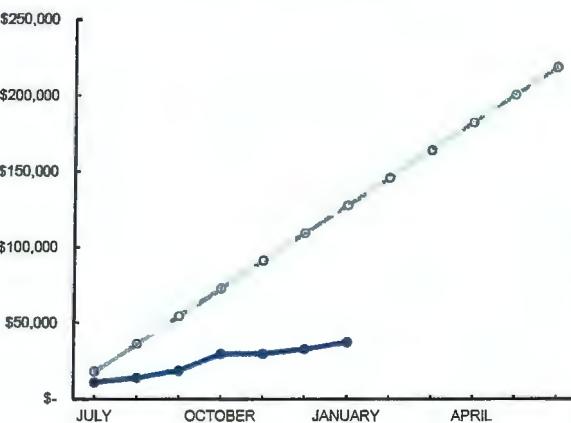
Revenue FY2026

YTD through January 31, 2026

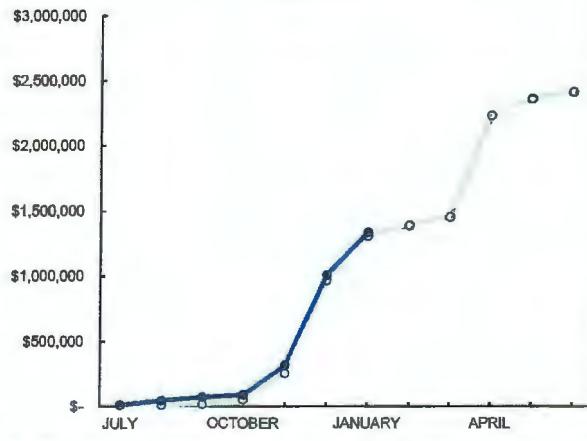
Sewer Service Fees



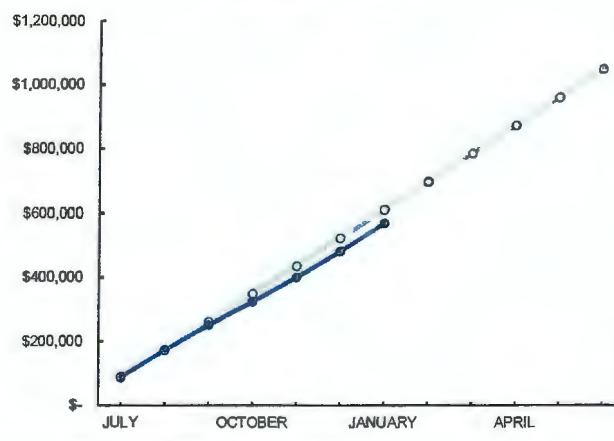
Capacity Charges



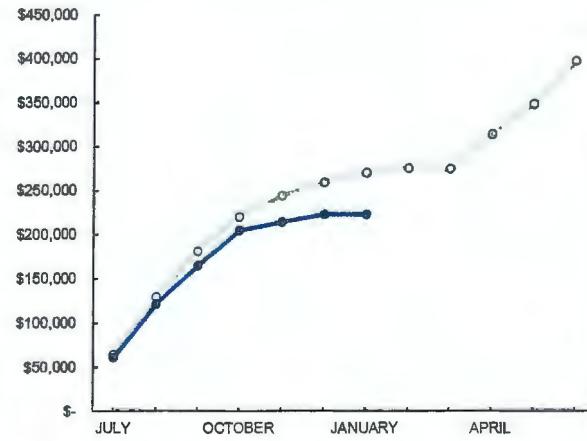
Property Taxes



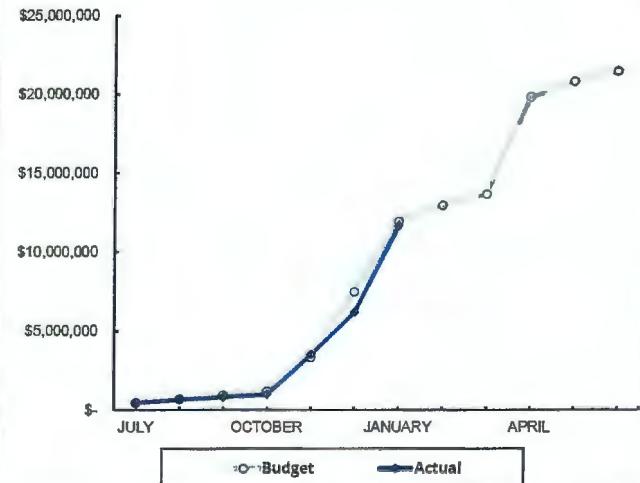
Investment Income



Recycled Wastewater Sales



Total Revenue



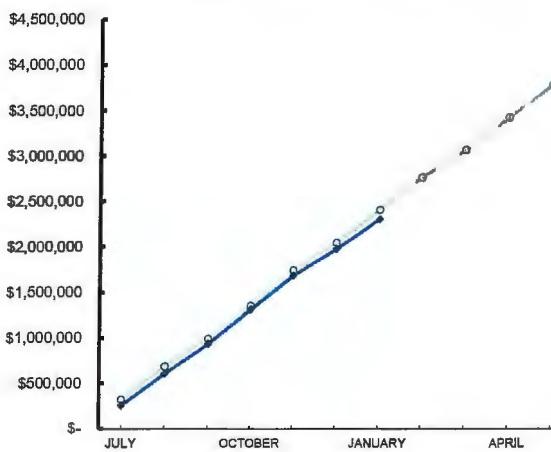
▪○▪ Budget ▬▬▬ Actual

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

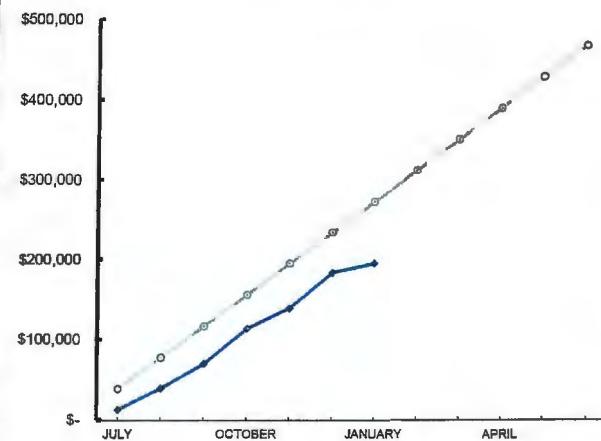
Leucadia Wastewater District Operating Expenses FY2026

YTD through January 31, 2026

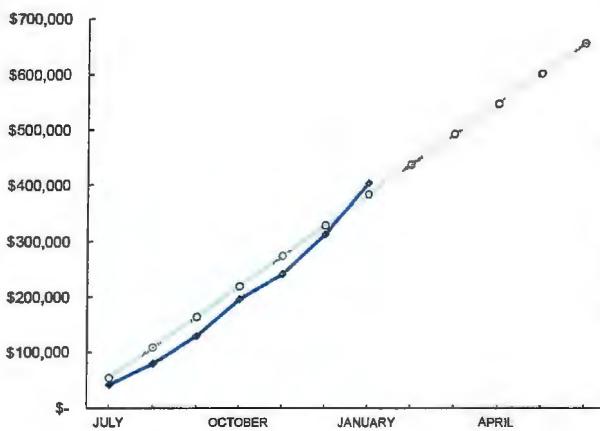
Salaries and Benefits



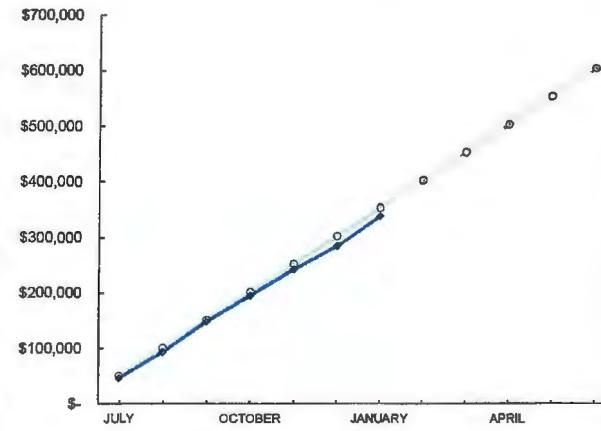
Professional Services



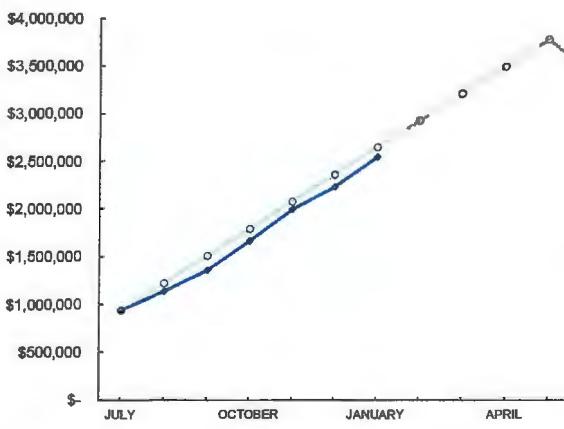
Repairs & Maintenance



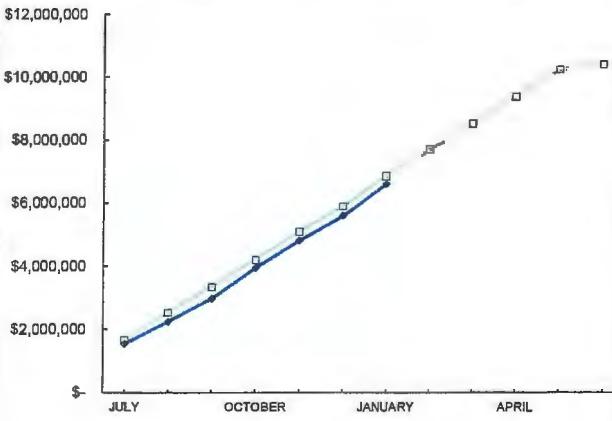
Utilities



Encina M&O



Total Operating Expenses - Before Depreciation & Replacement



□---Budget ■---Actual

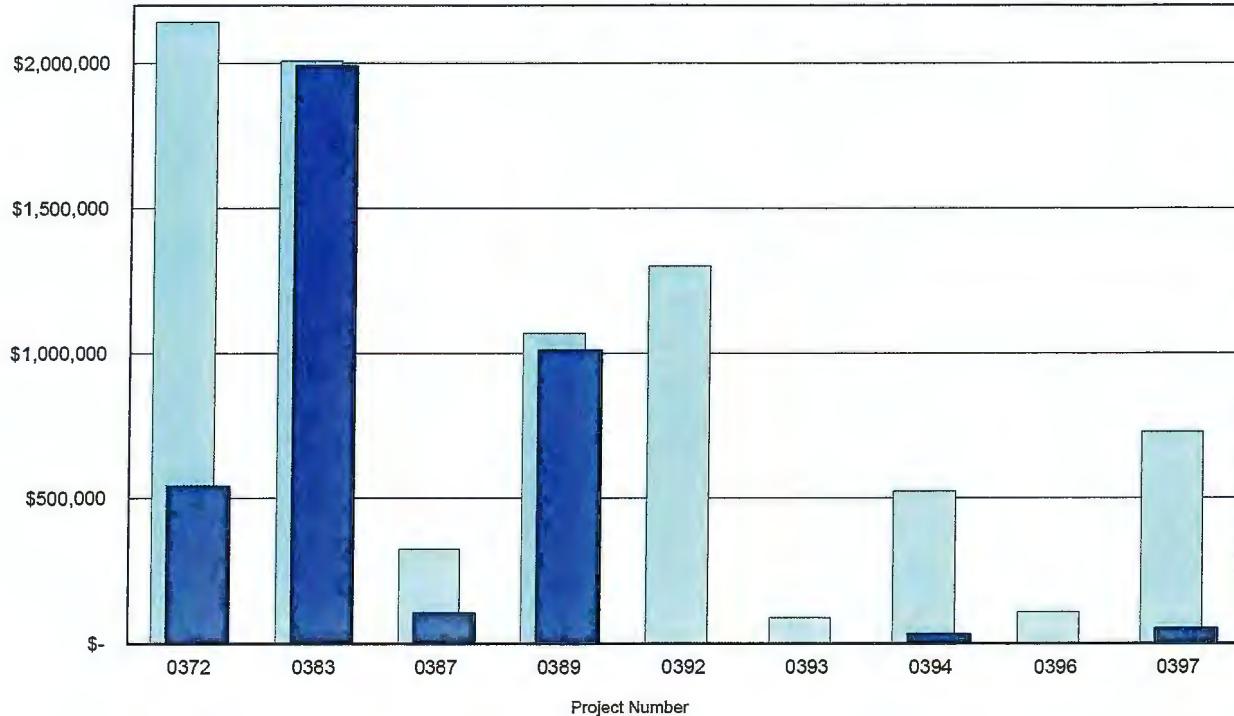
* Preliminary: subject to future review, reconciliation, accruals, and audit

Leucadia Wastewater District Capital Expenditures

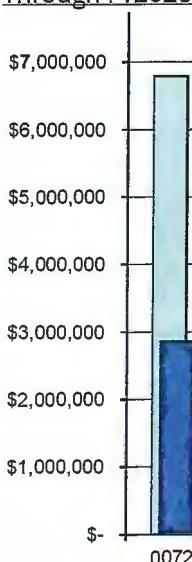
As of January 31, 2026

District Multi Year Capital Expenditures by Project Through FY2026

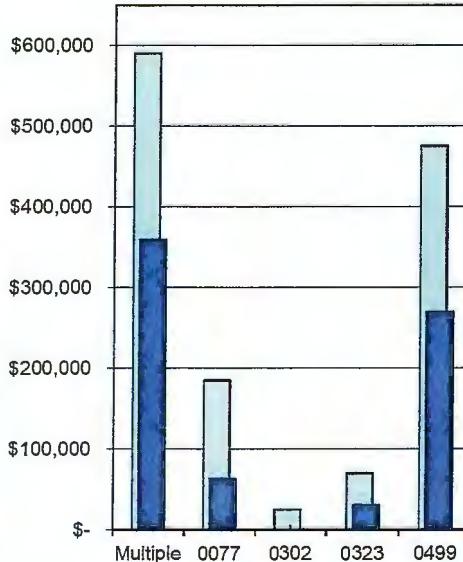
Appropriations
 Actuals



District's Share of
Encina WPCF
Capital Exp
Through FY2026



Single Year Capital Expenditures by Project FY2026



Project Legend

Multi-Year Capital Projects	No.
Encina Capital	0072
Diana Pump Station Upgrade	0372
Rancho Verde Pump Station	0383
L1 Condition Assessment	0387
FY 2025 Gravity Pipeline Project	0389
FY 2026 Gravity Pipeline Project	0392
Anode Replacement	0393
La Costa Pump Station Replacement	0394
Anode Replacement Batiquitos	0396
Batiquitos Pump Station Drywell Concrete Repair	0397

Single Year Capital Projects	No.
Equipment - Capital Acquisitions	0077
Misc. Pipeline Rehabilitation	0302
District Engineering Services	0323
Lateral Replace/Backflow Prevention	0499
LWD Gen'l Cap Labor & O/H Allocation	

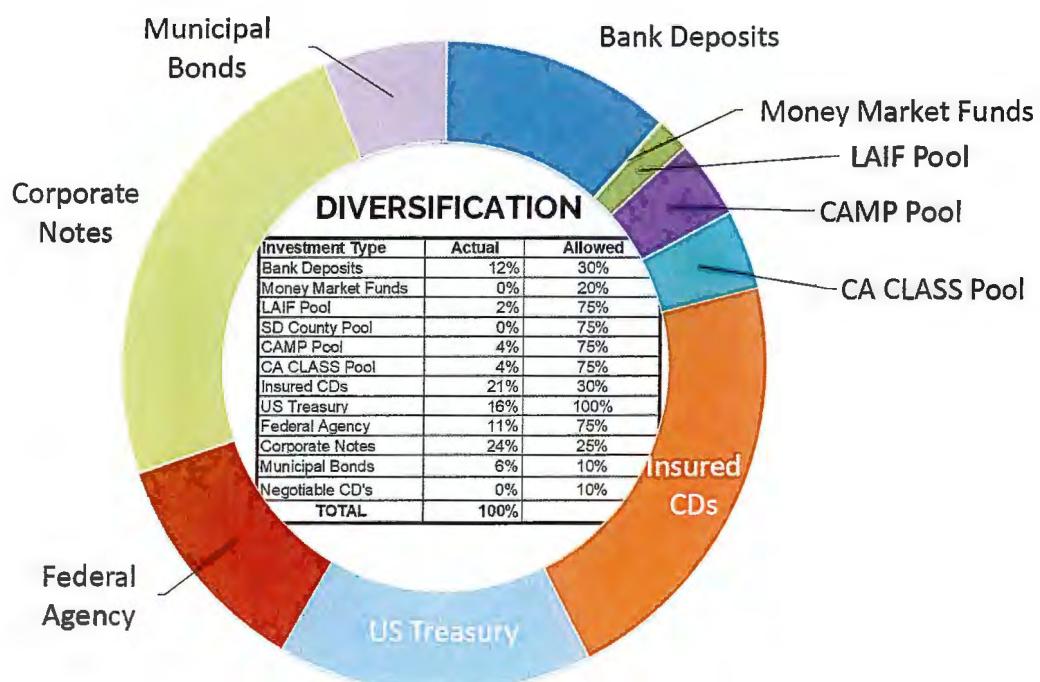
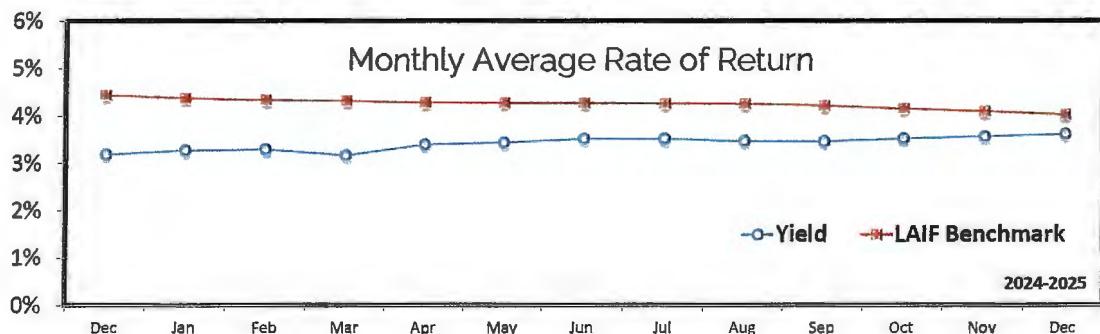
* Preliminary: subject to future review, reconciliation, accruals, and audit

LEUCADIA WASTEWATER DISTRICT

Monthly Investment Summary

December 31, 2025

Cash Equivalents & Investments	Principal (Original Cost)		December Interest	Average Rate
	Nov 30, 2025	Dec 31, 2025		
Pacific Premier Bank Reserves	\$ 1,941,263	\$ 3,141,724	\$ 8,163	3.854%
TVI Dreyfus Money Market	24,180	25,102	70	3.390%
LAIF Pool	447,244	447,244	1,500	4.025%
CAMP Pool	1,061,408	1,064,965	3,500	3.950%
CA CLASS Pool	1,080,855	1,084,414	3,498	3.877%
Certificates of Deposit - Insured	5,852,000	5,852,000	16,945	3.492%
US Treasury Notes	4,326,602	4,326,602	13,447	3.677%
Federal Agency Notes	3,091,476	3,091,476	7,868	2.986%
Municipal Bonds	1,721,073	1,721,073	5,826	4.109%
Corporate Bonds/Notes	6,556,178	6,556,178	19,754	3.598%
Totals	\$ 26,102,277	\$ 27,310,776	\$ 80,570	3.620%

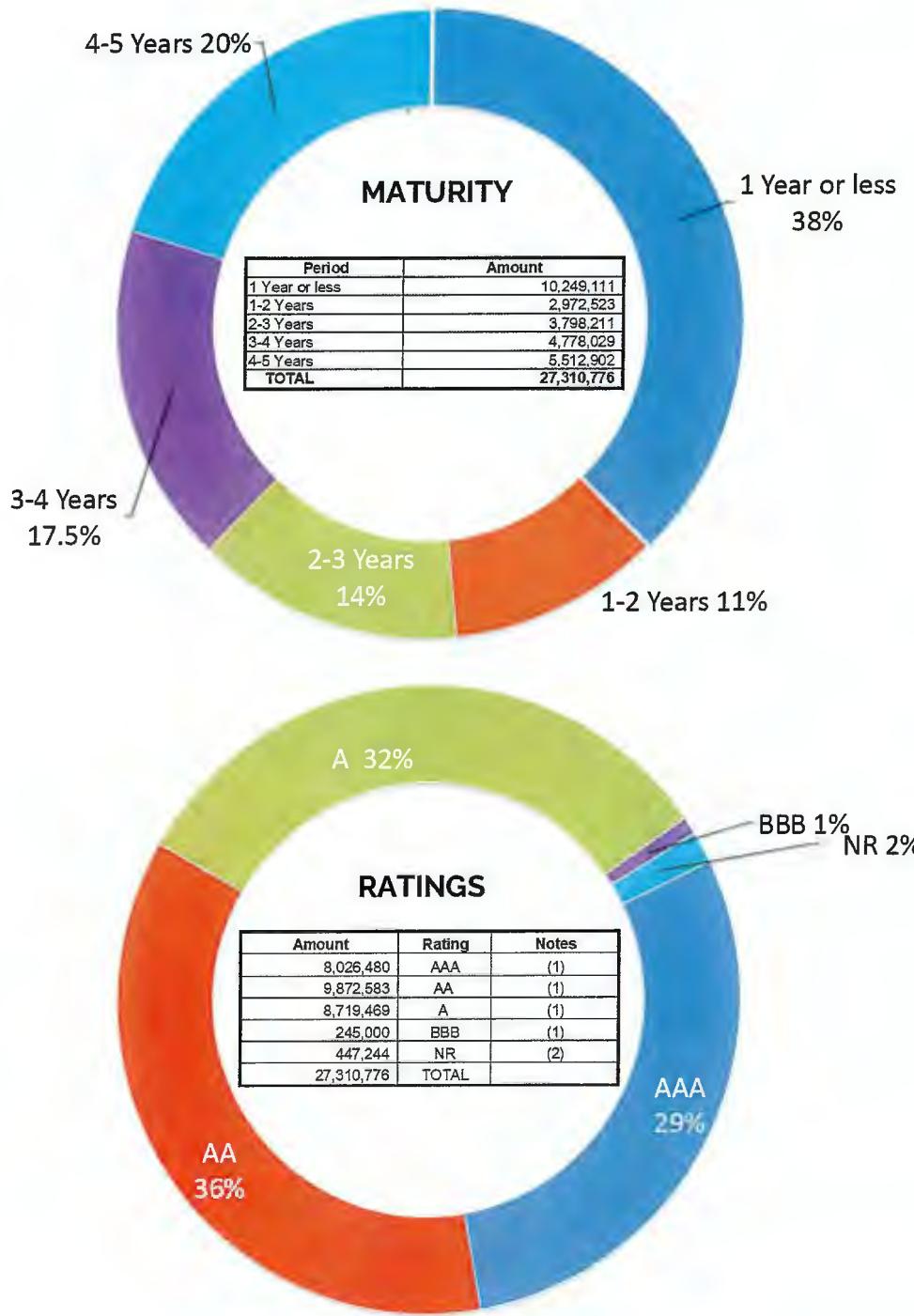


LEUCADIA WASTEWATER DISTRICT

Monthly Investment Summary

December 31, 2025

(Continued)

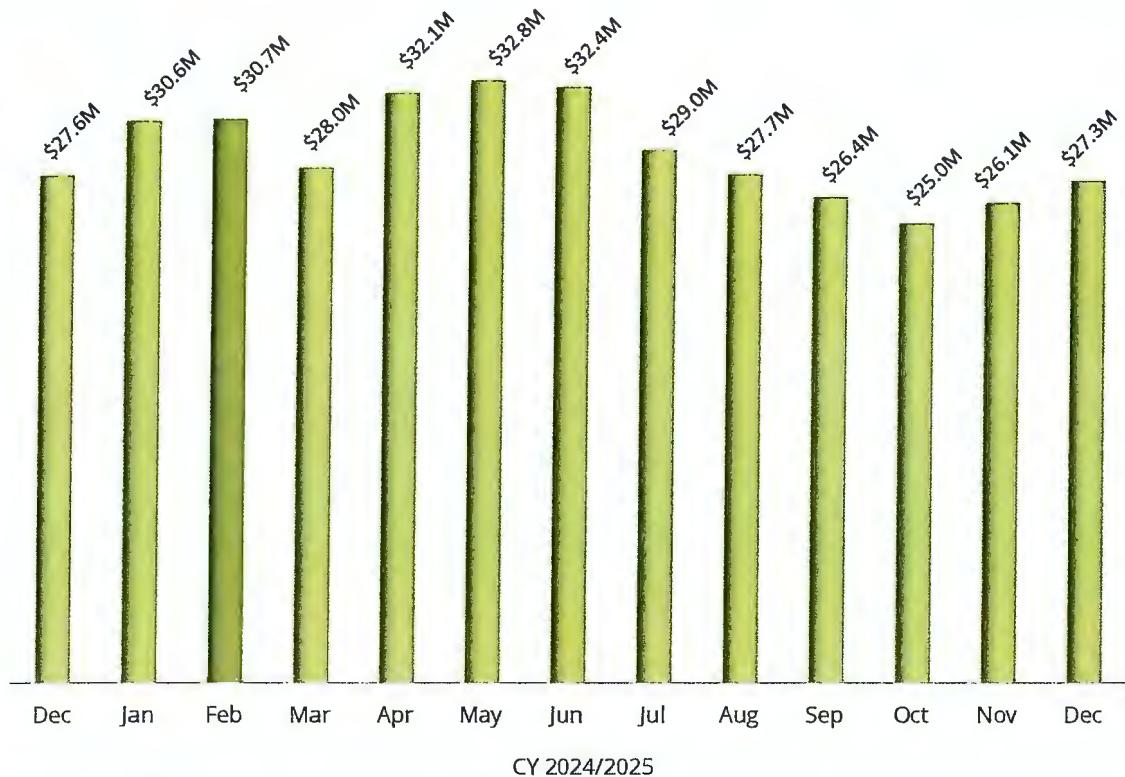


(1) CAMP Pool, CA CLASS & SD County Pool are rated by Standard & Poors. Investments are rated by Moody's or another rating agency.
 (2) LAIF is not rated.

LEUCADIA WASTEWATER DISTRICT
Monthly Investment Summary
 December 31, 2025

(Continued)

CASH & INVESTMENT FUNDS BY MONTH



INVESTMENT TRANSACTIONS

Investment	Purchases	Sales & Maturities	Maturity Date	CUSIP	YTM at Cost	Notes
------------	-----------	--------------------	---------------	-------	-------------	-------

TOTAL

\$ - | \$ -

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: 26-9357

DATE: February 5, 2026

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 §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 December 31, 2025 (see attached). A copy of the full Quarterly Treasurer's Investment Report has been enclosed for your review.

reg:PJB

Attachment

LEUCADIA WASTEWATER DISTRICT

QUARTERLY TREASURER'S REPORT SUMMARY

12-31-25

SUMMARY OF CASH & INVESTMENTS at December 31, 2025

SEE QUARTERLY TREASURER'S REPORT FOR DETAILS

ASSETS	PAR VALUE 12/31/2025	AMORTIZED COST 12/31/2025	% OF TOTAL		MARKET VALUE 12/31/2025
			Actual	Allowed	
CASH IN BANK (Checking/Reserve Accts)	\$ 3,141,740	\$ 3,141,740	12%	30%	\$ 3,141,740
MONEY MARKET FUNDS	\$ 25,102	\$ 25,102	0%	20%	\$ 25,102
LAIF - STATE INVESTMENT POOL	\$ 447,244	\$ 447,244	2%	75%	\$ 448,220
CAMP - JPA INVESTMENT POOL	\$ 1,061,408	\$ 1,061,408	4%	75%	\$ 1,061,408
CA CLASS - JPA INVESTMENT POOL	\$ 1,084,414	\$ 1,084,414	4%	75%	\$ 1,084,414
FEDERAL AGENCY SECURITIES	\$ 3,095,000	\$ 3,091,476	11%	75%	\$ 3,109,697
US TREASURY BONDS/NOTES	\$ 4,433,000	\$ 4,326,602	16%	100%	\$ 4,422,680
CORPORATE NOTES	\$ 6,615,000	\$ 6,547,122	24%	25%	\$ 6,619,720
MUNICIPAL BONDS	\$ 1,815,000	\$ 1,721,073	6%	10%	\$ 1,736,132
INSURED CERTIFICATES OF DEPOSIT	\$ 5,852,000	\$ 5,852,000	21%	30%	\$ 5,896,024
TOTAL CASH & INVESTMENTS	\$ 27,569,907	\$ 27,298,179	100%		\$ 27,545,135

As of December 31, 2025

QUARTERLY RESULTS



Cash & Investments



Avg Days to Maturity



Change in Cash & Inv



Interest Earned



Average Return



LAIF Benchmark

\$27.5M

766

\$871K

\$232K

3.6%

4.1%

MEMORANDUM

DATE: February 5, 2026

TO: Board of Directors

FROM: Paul J. Bushee, General Manager

SUBJECT: January 2026 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 of January 2026.

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. 2405 – 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 January 2026 for your review.

tb:PJB

Attachment

Leucadia Wastewater District
Disclosure of Reimbursements Report
January 2026

Conference Date	Description	GM P. Bushee	Director E. Sullivan	Director R. Pacilio	Director C. Roesink	Director R. Saldana	DFA R. Green	FSSup G. Mendez	FSS M. Gonzalez	ADS T. Hill
2026 CASA Winter Conference January 14 - 16, 2026 Indian Wells, CA										
Registration	750.00	750.00				750.00	750.00			690.00
Hotel	345.50	1,036.50				1,036.50	345.50			345.50
Airfare										
Meals	34.37	107.51				93.66	46.47			72.35
Baggage										
Parking/Coaster	15.00	45.00				45.00	15.00			15.00
Tips										
Fuel/mileage/taxi/rental		155.15				153.70				142.10
Total	1,144.87	2,094.16	0.00	0.00	2,078.86	1,156.97	0.00	0.00	0.00	1,264.95
Registration										
Hotel										
Airfare										
Meals										
Baggage										
Parking/Coaster										
Tips										
Fuel/mileage/taxi/uber										
Total	0.00	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										
Fuel/mileage/taxi/uber										
Total	0.00	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										
Fuel/mileage/taxi/uber										
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Notes:

T. Hill, R. Green, P. Bushee only 1 night at hotel, TH 1 day conference attendance
 ES and RS went to conference on 1/13 since attending CSRMA on 1/14

Encina Wastewater Authority Report
Regular Board Meeting
January 28, 2026

EWA Board of Directors – Director Saldana Reporting

1. Committee Assignments for Calendar Year 2026

The Board of Directors received and filed the committee assignments for calendar year 2026.

2. 2025 Tactical Plan Achievement Report

The Board of Directors received and filed the 2025 Tactical Plan Achievement Report.

3. Primary Sedimentation Basin Phase II Construction Award

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

- A contract with GSE Construction Company, Inc. in the amount of \$4,665,700 for construction; and
- A task order with CDM Smith, Inc. in the amount of \$472,640 for construction management services.

Engineering Committee Meeting Report

Presented by Director Roesink

Meeting held February 3, 2026

The Engineering Committee (EC) reviewed the following recommendation:

- 1. Adopt Ordinance No. 151 – Amend the Equivalent Dwelling Unit (EDU) Factors Capacity Fee Schedule**

This item will be discussed later in the agenda.

The EC also received an update on the L1 Force Main Condition Assessment. This item was for informational purposes only. No action was taken.

Finance and Personnel Committee Meeting Report

Presented by Director Roesink

Meeting held February 4, 2026

The Finance and Personnel Committee (FPC) reviewed the following recommendations:

1. Conduct the Annual Review of the Reserve Fund Policy; and
2. Conduct the Annual Review of the Financial Plan.

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

Community Affairs Committee Meeting Report

Presented by Vice President Pacilio

Meeting will be held February 10, 2026

The Community Affairs Committee (CAC) will review the following recommendation:

1. Discussion of the Spring 2026 Newsletter Proposed Article Topics and Production Schedule

The CAC will review the proposed newsletter topics, along with the production schedule at the upcoming meeting on February 10, 2026.

An updated report will be presented by Vice President Pacilio at the Board Meeting.

MEMORANDUM

DATE: February 5, 2026

TO: Board of Directors

FROM: Paul J. Bushee, General Manager



SUBJECT: Public Hearing on a Proposal to Adopt an Update to the Leucadia Wastewater District Capacity Fee Ordinance

DISCUSSION:

The purpose of this public hearing is to allow the Leucadia Wastewater District (District) Board of Directors to receive and consider public comment on the following:

- 1) A proposal to adopt a new wastewater Capacity Fee Ordinance that confirms the District's existing capacity fee of \$6,240 per equivalent dwelling unit (EDU) and exempts Junior Accessory Dwelling Units (JADUs) from capacity and sewer service fees.

The notice of this public hearing was posted at LWD beginning February 5, 2026. It will also be published in The Coast News on February 6, 2026.

ier:PJB

MEMORANDUM

Ref. 26-9378

DATE: February 5, 2026

TO: Board of Directors

FROM: Paul J. Bushee, General Manager

SUBJECT: Proposed Ordinance No. 151 - Amend Equivalent Dwelling Unit (EDU) Factors Capacity Fee Schedule



RECOMMENDATION:

Staff and the Engineering Committee (EC) recommend that the Board of Directors:

1. Adopt Ordinance No. 151 – An Ordinance of the Board of Directors of the Leucadia Wastewater District (District) Establishing the District’s Capacity Fee and Amending the EDU Factors Capacity Fee Schedule.
2. Discuss and take other action as appropriate.

BACKGROUND:

This item was reviewed by the EC at their February 3rd meeting and the EC concurred with staff to present this item for the Board’s consideration.

Since 2017, the State of California has passed several housing laws in an effort to alleviate the state’s ongoing housing and housing affordability crisis. One tool the state uses to resolve this issue is the promotion of Accessory Dwelling Units (ADUs) and Junior Accessory Dwelling Units (JADUs) which property owners can construct on the same parcel as a single-family or multi-family residence. These laws are not always straightforward when implementing at the agency level.

Existing Ordinance:

ADUs and JADUs are subject to two types of sewer charges: sewer capacity fees and sewer service fees. Sewer capacity fees recover the costs associated with providing wastewater facility capacity to new users or existing users requiring additional capacity and are one-time charges. Sewer service fees cover the operational costs to collect, transport, and treat the wastewater.

An ADU is defined as an attached or detached residential dwelling unit with an individual kitchen and bathroom, has a maximum size of 1,200 square feet, and does not require property owner occupancy. An ADU that is constructed outside of an existing structure remains subject to sewer capacity fees. However, an ADU that is constructed within an existing structure on the property, such as a garage or portion of the primary residence, is exempt from sewer capacity fees.

A JADU is defined as a unit created *within the walls* of a proposed or existing single-family residence with an individual kitchen and typically its own bathroom, has a maximum size of 500 square feet, and requires property owner occupancy. A JADU that is constructed within the walls of a *new* single-family residence is subject to sewer capacity fees. However, similar to an ADU, a JADU that is constructed within the walls of an *existing* single-family residence is exempt from sewer capacity fees.

Both ADUs and JADUs are subject to sewer service fees even if they qualify for a capacity fee exemption.

DISCUSSION:

Based on a recent proposed JADU, staff conducted a regulatory review and found that the District's current fee structure is no longer in conformance. This change is driven by Government Code § 66338, which was established with Senate Bill 477 in March 2024 and further clarified by Senate Bill 543 in October 2025. Under the new laws, all JADUs are now exempt from both sewer capacity and sewer service fees. Fortunately, the assessment process for ADUs remains unchanged. To comply with the new legislation, staff recommends to update the Wastewater Use Category fee schedule as displayed in the following table:

WASTEWATER USE CATEGORY	EDU FACTOR
ADU & JADU	
500 square feet or smaller (Small)	0.25
501-1,000 square feet (Medium)	0.50
1,001 square feet or larger (Large)	0.75

Overall, JADUs will be removed from the Wastewater Use Category and exempt from sewer capacity and sewer service fees.

Attached please find a copy of Ordinance No. 151 for your review. Staff will present an overview of the changes at the upcoming meeting.

FISCAL IMPACT:

If approved, the fiscal impact of Ordinance No. 151 will be a reduction of approximately \$3,500 per year in sewer service revenues and a one-time capacity fee refund of about \$1,600. These changes are not expected to significantly impact LWD's annual revenues or operations.

ier:PJB

Attachment

ORDINANCE NO. 151

AN ORDINANCE OF THE BOARD OF DIRECTORS
OF THE LEUCADIA WASTEWATER DISTRICT
CONFIRMING THE DISTRICT'S CAPACITY FEE AND AMENDING THE
EQUIVALENT DWELLING UNIT FACTORS CAPACITY FEE SCHEDULE

WHEREAS, the Leucadia Wastewater District (LWD) is a county water district that operates as a special district in accordance with Government Code Section 56036; and,

WHEREAS, LWD charges a capacity fee that is based on equivalent dwelling unit (EDU) factors for various Wastewater Use Categories; and

WHEREAS, the current LWD wastewater capacity fee (Capacity Fee) was set by Ordinance No. 146 at \$6,240 per EDU; and,

WHEREAS, the LWD Board of Directors has determined that the EDU Factors Capacity Fee Schedule should be amended to exempt Junior Accessory Dwelling Units (JADUs) from capacity and sewer service fees; and

WHEREAS, a public hearing to exempt JADUs from capacity fees and sewer service fees was duly noticed and held in accordance with Government Code Section 66016 on the date hereof,

NOW, THEREFORE, BE IT ORDAINED:

1. That the existing Capacity Fee of \$6,240 per EDU is reconfirmed and shall remain unchanged.
2. That the capacity fee charges shall be assessed in accordance with the EDU Factors established by the District and incorporated herein as "Exhibit A".
3. That the revised capacity fee charges and sewer service fees resulting from the new EDU Factors set forth on Exhibit A shall be prospective only and take effect on July 1, 2026.
4. That the provisions of this ordinance shall be effective immediately after its adoption, and thereafter, Ordinance No. 146 shall be void and of no further force and effect.

PASSED AND ADOPTED this 11th day of February 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Matthew S. Brown
President

ATTEST:

Paul J. Bushee
Board Secretary

EXHIBIT A
LEUCADIA WASTEWATER DISTRICT
EDU FACTORS CAPACITY FEE SCHEDULE

WASTEWATER USE CATEGORIES		
NO.	DESCRIPTION	EDU FACTORS
1	<u>Single-Family Residence</u>	1.0
2	<u>Accessory Dwelling Unit</u> & Junior Accessory Dwelling Unit	
a	500 square feet or smaller	0.25
b	501-1000 square feet or larger	0.50
c	1,001 square feet or larger	0.75
	Capacity Fees do not apply to Accessory Dwelling Units (ADUs) and Junior Accessory Dwelling Units (JADUs) that are exempt from such fees under State Law (generally new units contained within the existing space of a single-family residence or accessory structure). Sewer Service Fees still apply and they are determined by the applicable EDU Factor for the ADU and JADU . *	
	*Junior Accessory Dwelling Units (JADUs) are exempt from capacity and sewer service fees. Only JADUs with an individual kitchen and bathroom will be independently assessed an EDU factor. JADUs that do not have independent kitchen and bath facilities will be covered by the EDU already assessed to the primary property.	
3	<u>Multiple Dwelling</u> (apartments, duplexes, condominiums and townhouses) Each living unit	1.0
4	<u>Mobile Home or Trailer Park</u> Each mobile home or trailer space	1.0
5	<u>Motel or Hotel</u> a Each unit without a kitchen b Each unit with a kitchen	0.33 0.55
6	<u>Medical Care or Elder Care</u> (hospitals, skilled nursing homes, convalescent homes, retirement homes, assisted living homes and similar facilities) Each plumbed facility must have a 1.0 EDU base minimum. If the EDU calculation below is less than 1.0, the base minimum of 1.0 will apply	1.0 min.
a	Multiple dwellings without individual kitchen & with on-site community eating facilities, per individual bed	0.4
b	Multiple dwellings with individual kitchen and on-site community eating facilities, per living unit	0.8
c	Multiple dwellings with individual kitchen and no on-site community eating facility, per living unit	1.0
d	Single dwellings with individual kitchen regardless of community facilities, per living unit	1.0

7	<u>Churches, Theaters, and Auditoriums</u> Each unit of 115 persons or fraction thereof	1.0
8	<u>Schools</u> a Each Elementary School per 60 pupils or fraction thereof b Each Junior High School per 50 pupils or fraction thereof c Each High School per 30 pupils or fraction thereof d Each Trade, Vocational, University or College per 30 pupils or fraction thereof	1.0 1.0 1.0 1.0
9	<u>Laundries - Self Service</u> Per each washer	0.75
10	<u>Food Services Establishments</u> <i>Limited Food Preparation Establishments.</i> Facilities that only engage in the reheating, hot-holding or assembly of ready to eat products and the incidental sale of beverages. Seating includes indoor and outdoor. See "Other Commercial or Industrial Users"	(See Category 15)
a	 <i>Low Food Preparation Establishments.</i> Facilities that prepare food, but have equipment and/or uses deemed to have a low risk of FOG ¹ , BOD ² or TSS ³ discharge (microwave, toaster, toaster oven, bread oven, combi-oven, steamers, freezers for serving frozen products, and other similar equipment) ⁴ . Includes facilities for which the preparation and sale of specialized beverages, such as coffees and smoothies, is an incidental part of the business. Minimum allows for up to 14 seats with multi-use utensils or up to 30 seats with single-use utensils	
b	 <i>High Food Preparation Establishments.</i> Facilities that prepare food and have equipment and/or uses deemed to have a high risk of FOG ¹ , BOD ² or TSS ³ discharge (char-broiler, griddle, grill, stove (range), oven (range), deep fryer, kettle, rotisserie, smoker, tilt skillet, pizza oven and other similar equipment) ⁴ . Includes facilities for which the preparation and sale of specialized beverages, such as coffees, is the primary focus of the business. Minimum allows for up to 21 seats with multi-use utensils or up to 45 seats with single-use utensils	
1)	Additional for each unit of 7 seats or portion thereof with multi-use utensils that exceeds minimum seating	2.0 min. 1.0
2)	Additional for each unit of 15 seats or portion thereof with single-use utensils that exceeds minimum seating	1.0
c	 <i>High Food Preparation Establishments.</i> Facilities that prepare food and have equipment and/or uses deemed to have a high risk of FOG ¹ , BOD ² or TSS ³ discharge (char-broiler, griddle, grill, stove (range), oven (range), deep fryer, kettle, rotisserie, smoker, tilt skillet, pizza oven and other similar equipment) ⁴ . Includes facilities for which the preparation and sale of specialized beverages, such as coffees, is the primary focus of the business. Minimum allows for up to 21 seats with multi-use utensils or up to 45 seats with single-use utensils	
1)	Additional for each unit of 7 seats or portion thereof with multi-use utensils that exceeds minimum seating	3.0 min. 1.0
2)	Additional for each unit of 15 seats or portion thereof with single-use utensils that exceeds minimum seating	1.0

¹ Fats, Oils, and Grease² Biochemical Oxygen Demand, 5 day³ Total Suspended Solids⁴ The type of equipment alone is not dispositive. A final determination regarding a facility's classification is made after considering its specific equipment and use characteristics.

11	<u>Commercial Facilities With Food Preparation</u>	
a	For Food Preparation Area, See "Food Services Establishments"	(See Category 10)
b	For Commercial Area, See "Other Commercial or Industrial Users"	(See Category 15)
12	<u>Ballrooms, Banquet Facilities and Convention Facilities</u> Per block of 40 seats	1.0
13	<u>Automobile Service Stations</u>	
a	Not more than four (4) gasoline pumps	2.0
b	More than four (4) gasoline pumps	3.0
c	Additional for each washing rack, pit or floor drain (Drains subject to collecting toxic, hazardous, or potentially explosive waste are not allowed to be connected to sewer)	2.0
d	Car washes shall be individually evaluated by LWD District Engineer based on peak net discharge rate of specific equipment to be used with internal water recycling required	(Per Review)
14	<u>Banks and Savings and Loan Associations</u> Each 3,000 square feet or portion thereof	1.0
15	<u>Other Commercial or Industrial Users</u>	
a	Up to 1,000 square feet	1.0
b	Plus for each additional 1,000 square feet or portion thereof up to 5,000 square feet	0.6
c	Plus for each additional 1,000 square feet or portion thereof over 5,000 square feet	0.4
d	The Capacity Fees for establishments with unusual sewer characteristics or for any commercial use not described in the categories above shall be fixed by the Board of Directors by motion, resolution, or ordinance when each specific application is submitted	(Per Case)
	At any time the District may review the current standards of practice of any commercial or industrial customer with regard to sewer use during the previous year. If such use is not within the limits of the previous classification, the service may be reclassified accordingly and any additional capacity charges shall become due and payable immediately on request.	

MEMORANDUM

Ref: 26-9344

DATE: February 5, 2026

TO: Board of Directors

FROM: Paul J. Bushee, General Manager

SUBJECT: Annual Review of the Reserve Fund Policy



RECOMMENDATION:

Staff and the Finance and Personnel Committee (FPC) recommend that the Board of Directors:

1. Adopt Resolution No. 2437 approving the revised Reserve Fund Policy; and
2. Discuss and take other action, as appropriate.

DISCUSSION:

Tactical Goal: Financial/Finance Policy Reviews

This item was reviewed by the FPC at their February 4th meeting and the FPC concurred with staff to present this item to the Board.

In February 2005, the Board of Directors (Board) adopted Leucadia Wastewater District's (LWD) Reserve Fund Policy which established a means for LWD to ensure that sufficient funds are available for current operating and capital needs. The policy was last reviewed and revised in February 2024.

The Reserve Fund Policy establishes two distinct reserves at LWD: 1) Restricted Reserves and 2) Unrestricted Reserves. The policy also establishes various designations within the Unrestricted Reserve and calls for an annual review of the reserve balances. This report constitutes that review.

Staff has reviewed the Reserve Fund Policy and is recommending one change to the existing Reserve Fund Policy:

Add OPEB/Pension Asset Restricted Reserve

The Government Finance Officers Associate (GFOA) reviews LWD's Annual Comprehensive Financial Report annually in addition to our external auditors. In April 2025, the GFOA provided a comment regarding LWD's OPEB Asset: OPEB or pension assets require a restriction of net position because the associated assets are only allowed to be used for OPEB/pension related purposes. We reviewed the GFOA reviewer's comment, agree with their assessment, and recommend LWD's policy be amended accordingly.

A copy of the draft policy is attached for the committee's review.

During November 2025, the Board received the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025 that included the following reserve balances:

Restricted Reserves:

Reserve Designation	Reserve Balances
<i>Net OPEB asset</i>	\$ 63,596
<i>Encina Wastewater Authority reserve</i>	-
Total Restricted Reserves	\$ 63,596

Unrestricted Reserves:

Reserve Designation	Reserve Balances
<i>Operations Reserve</i>	\$ 3,401,720
<i>Replacement Reserve</i>	\$16,805,735
<i>Water Recycling Reserve</i>	\$ 868,403
<i>Emergency Reserve</i>	\$ 7,500,000
Total Unrestricted Reserves	\$28,575,858

Staff will provide an overview of the fiscal year 2025 reserve activity during the committee meeting.

reg:PJB

Attachment

RESOLUTION NO. 2437

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
LEUCADIA WASTEWATER DISTRICT
ADOPTING A REVISED RESERVE FUND POLICY**

WHEREAS, the Leucadia Wastewater District (LWD) Board of Directors has adopted a Reserve Fund Policy; and

WHEREAS, the LWD Board of Directors conduct an annual review of the Policy and recommend modifications to the Policy as required;

NOW, THEREFORE, it is hereby resolved as follows:

1. The LWD Board of Directors adopts the LWD Reserve Fund Policy attached hereto as Attachment "1" and directs that it be implemented consistent with all applicable laws and related District policies.
2. This Resolution supersedes Resolution No. 2410.

PASSED AND ADOPTED by the Board of Directors of Leucadia Wastewater District this 11th day of February, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Matthew Brown, President

ATTEST:

Paul J. Bushee, General Manager

(SEAL)

ATTACHMENT 1

LEUCADIA WASTEWATER DISTRICT RESERVE FUND POLICY

Ref: 26-9345

A. POLICY STATEMENT:

One key element of prudent financial planning is to ensure that sufficient funding is available for current operating, capital, and debt service cost needs. An additional critical element of fiscal responsibility is to anticipate and prepare for future funding requirements as well as for unforeseen disasters and other unforeseen events. The Leucadia Wastewater District (LWD) will at all times strive to have sufficient funding available to meet its operating, capital, and debt service cost obligations. Reserve funds will be accumulated and maintained in a manner, which allows LWD to fund costs consistent with LWD's adopted Asset Management Plan and Financial Plan, while avoiding significant rate fluctuations due to changes in cash flow requirements. LWD will also maintain an emergency reserve position that may be utilized to fund unexpected disasters or unanticipated major failures. The Board of Directors will annually review the level of reserve funds maintained.

B. DEFINITIONS:

Restricted Reserves: These reserves have restrictions on their use that are imposed by outside sources such as creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted Reserves: These reserves have no externally imposed use restriction. The use of Unrestricted Reserve funds is at the discretion of the Board of Directors. There are two categories of Unrestricted Reserves: Designated and Undesignated. At LWD, all Unrestricted Reserves have been Designated.

Designated Reserves: These reserves are set-aside for a specific purpose, which is determined by the Board of Directors. The Board of Directors also has the authority to redirect the use of these reserve funds as the needs of LWD change.

C. LEUCADIA WASTEWATER DISTRICT RESERVES:

LWD maintains the following reserve funds:

1.0 RESTRICTED RESERVES:

a) Encina Wastewater Authority Reserve:

LWD is a member agency of the Encina Wastewater Authority Joint Powers Authority (EWA). EWA may maintains member agency deposits on hand for emergencies and unanticipated expenditures. ~~Annually on May 1, EWA will prepare a one-year capital program cash flow budget. The EWA Reserve amount will be established using the District's proportional share of EWA's average one-month requirement of the capital program.~~

b) OPEB/Pension Asset Reserve:
LWD contributes funds to the CalPERS Public Employees' Retirement Fund (PERF) which can only be used to pay for LWD employees' pension expense.
LWD contributes funds to the CalPERS California Employers' Retiree Benefit Trust (CERBT) Fund which can only be used to pay for LWD's portion of retirees' medical costs (also called Other Post-Employment Benefit (OPEB)).

2.0 UNRESTRICTED DESIGNATED RESERVES:

a) Wastewater Operating Reserve:
Since the majority of operating revenues are received periodically over the fiscal year and operating expenses are incurred uniformly over the fiscal year, an operating reserve is necessary to fund those costs attributable to daily operations. To meet daily operational needs, LWD has established a Wastewater Operating Reserve balance at 33% of annual budgeted operating expenses.

b) Wastewater Replacement Reserve:
The Wastewater Replacement Reserve provides funds for capital replacement and refurbishment of existing wastewater facilities. These capital improvements are identified in LWD's adopted Asset Management Plan and Financial Plan. Wastewater Replacement Reserve funds accumulate in an orderly manner and are drawn down as required to fund capital replacement projects. To avoid abrupt sewer service rate changes, this reserve may be used to stabilize rates. The Wastewater Replacement Reserve shall target a value of two years of the 5-year average of capital replacement costs for wastewater facilities as identified in the Financial Plan. The minimum target shall be one year of the 5-year average of capital replacement costs to ensure that LWD is able to fund capital replacements as they are scheduled or needed.

c) Recycled Water Reserve:
The Recycled Water Reserve will fund capital improvements and replacement of water recycling facilities. This reserve can also be used to fund operating expenses in the Recycled Water Fund whenever there is a shortfall of recycled wastewater sales revenue. These capital improvements are identified in LWD's adopted Asset Management Plan and Financial Plan. The Recycled Water Reserve shall not exceed the total 20-year capital replacement costs for water recycling facilities as identified in the Financial Plan.

d) Wastewater Emergency Reserve:
The Wastewater Emergency Reserve provides funds for emergency response for potential repair or replacement of capital facilities due to damage from a natural disaster or unanticipated major failure in a period when capital improvements funds have otherwise been purposely spent down to preset limits on planned projects. The Wastewater Emergency Reserve is at the discretion of the Board of Directors and is maintained at a level of \$7,500,000, which is based on the recommendation by LWD staff and the District Engineer (Exhibit A).

For further detail of the sources and uses of the above reserves, please refer to following section "D".

D. SOURCES AND USE OF FUNDS:

This section describes the sources and uses of funds for LWD reserves and includes maximum and minimum reserve balances and other informational notes.

RESTRICTED RESERVES

RESERVE	SOURCE OF FUNDS	USE OF FUNDS	NOTES
EWA	Funds transferred from LWD to EWA for deposit with EWA	Capital investment and operating expenditures made by EWA and funds transferred back from EWA to LWD due to reduction in deposit requirements	Deposit balances determined by EWA <u>Board of Directors</u> approved financial reserve policy. Deposit is for emergency and unforeseen EWA operating and capital needs.
<u>OPEB/Pension Asset</u>	<u>Funds transferred from LWD to the CERBT Fund or PERF, and associated investment earnings</u>	<u>OPEB or pension related expenses</u>	<u>Funds are held in the CERBT Fund or PERF by CalPERS</u>

UNRESTRICTED DESIGNATED RESERVES

RESERVE	SOURCE OF FUNDS	USE OF FUNDS	NOTES
Wastewater Operating	Operating income and interest earned on reserve	Wastewater operating expenses and transfers to other reserves	Reserve balance maintained at 33% of budgeted operating expenses. Excess (deficit) funds transferred to (from) Replacement Reserve.
Wastewater Replacement	Property taxes, interest earned on reserve, capacity fees, and other non-operating income. Also excess operating net income transferred from the Wastewater Operating Reserve, and excess interest earned on the Emergency Reserve	Replacement related capital expenditures and rate stabilization	Reserve target is two years of the 5-year average of capital replacement costs for wastewater facilities as identified in the Financial Plan. Minimum reserve target balance is one year of the 5-year average of the capital replacement costs.
Recycled Water	Recycled water sales, grant income, and interest earned on reserve	Recycled water capital improvement and replacement costs as well as water recycling operating expenses	Maximum reserve balance is 20-year capital replacement costs as identified in the Financial Plan.
Wastewater Emergency	Originally funded by board action. Interest earned on reserve. Additional funding as needed to maintain Reserve level.	Emergency repair or replacement expenditures	Reserve balance maintained at \$7,500,000 level. Excess (deficit) funds transferred to (from) Replacement Reserve.

EXHIBIT A

Leucadia Wastewater District Discussion of Emergency Reserve Fund

Maintaining a Wastewater Emergency Reserve Fund (WERF) provides the benefit of having funds available for emergency response to repair and/or replace capital facilities due to natural disaster damage or unanticipated major failure in a period when capital improvement funds have otherwise been purposely spent down to preset limits on planned projects. Separately, Capital Reserve Funds will be accumulated in a planned manner through financing, setting aside a portion of sewer service fees, or a combination of both methods, as determined by Board policy.

The amount to be recommended for maintenance in the WERF has been evaluated and discussed by Leucadia Wastewater District (LWD) staff and the District Engineer. The following table lists some pros and cons for three potential levels of WERF.

Alternatives	Pros	Cons
Alternative 1: LWD maintain small WERF of \$1.0 million	<ul style="list-style-type: none">1) Reduces initial reliance on borrowing.2) Would extend period of reduced rate increases.	<ul style="list-style-type: none">1) Not enough reserve to respond to many reasonably possible emergency events.2) Increased risk at point of WERF exhaustion that emergencies could not be responded to timely.3) Reduced LWD liquidity and lesser financing qualifications.4) Increased long term reliance on borrowing.
Alternative 2: LWD maintain a Moderate WERF of \$7.5 million	<ul style="list-style-type: none">1) Sufficient funds to adequately replace or repair two major LWD facilities on an emergency basis.2) Sufficient funds to replace or repair about six or seven concurrent intermediate size facility problems at any given time.3) Unlikely to deplete WERF in a time period that would not allow establishment of additional financing, if necessary.4) Provides opportunity for investment of modest amount of about 1.5 years worth of sewer service fee collections.	<ul style="list-style-type: none">1) Ties up \$7.5 million of funds that could be used to offset or defer rate increases.2) May be considered as ability to pay discretionary fines in the potential event of a major wastewater spill.3) Over time, it may be determined that the \$7.5 million amount should be decreased or increased depending on facility performance and risk tolerance.

	<p>5) Provides ability to fund one to two years of typical CIP schedule projects, while additional funding is being established.</p> <p>6) Increases liquidity of LWD that would be considered positively by financial markets when considering other financing issues.</p>	
Alternative 3: LWD maintain a Large WERF of \$15 million	<p>1) Very little risk that any emergency situation would result that funds were not available for immediate response.</p>	<p>1) Maintenance of large reserves is considered by some watch dog entities as a negative attribute.</p>

Based on an analysis of the above three WERF funding alternatives above, LWD staff and the District Engineer recommend that LWD adopt Alternative 2 – LWD Maintain a Moderate WERF of \$7.5 million.

MEMORANDUM

DATE: February 5, 2026

TO: Board of Directors

FROM: Paul J. Bushee, General Manager

SUBJECT: Financial Plan Tracking



RECOMMENDED:

This item is presented for information purposes only.

DISCUSSION:

Tactical Goal: Financial/Financial Plan Update

This item was reviewed by the Finance and Personnel Committee (FPC) at their February 4th meeting and the FPC concurred with staff to present this item for the Board's consideration.

LWD last updated the District's Financial Plan in June 2023. 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.

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 2023 Comprehensive Financial Plan for the Board's information.

reg:PJB



San Diego Chapter

California Special Districts Association

February 4, 2026

To: San Diego Chapter CSDA Member Agencies
From: Jose Martinez, San Diego Chapter President
Subject: CSDA San Diego Chapter Quarterly Dinner Meeting

Board of Directors:

President
Jose Martinez
Otay Water District

First Vice-President
Rachel Mason
Fallbrook Regional Health
District

Second Vice-President
Elaine Sullivan
Leucadia Wastewater
District

Treasurer
Richard Stevenson
Sweetwater Authority

Secretary
Paulina Martinez-Perez
Sweetwater Authority

Past President
Jack Bebee
Fallbrook Public Utility
District

State CSDA Director
Jo MacKenzie
Vista Irrigation District

Date: Thursday, February 19, 2026
Time: 5:45 pm to 9:00 pm (Dinner served at 6:45 pm)
Location: **The Butcher Shop Steakhouse – Kearny Mesa**
5255 Kearny Villa Road, San Diego – (858) 565-2272
<http://www.butchershopsd.signonsandiego.com>

Join us for a dynamic, interactive, and educational evening
as CSDA SD Chapter presents:

“What is Information Security? How does it affect me/my organization? As cybersecurity threats continue to grow, what can you expect in 2026?”

Jason Springston, CISSP
President, Springston Design
(speaker bio on page 4)

\$80 per person (\$90 non-member/public)

Dinner Menu Selections:

Flatiron Steak

with Port Wine Demi, Buttermilk Chive Mashed Yukon Golds,
Seasonal Vegetables

Grilled Tofino River Salmon

with Saffron Cream Sauce, Parmesan Risotto, Seasonable Vegetables

Fettuccini Alfredo

Registration deadline is: Thursday, February 12, 2026

We look forward to seeing all agencies and guests attending this event. If you have any questions or need further information, please contact Jenny Diaz, Chapter Administrator, at (619) 670-2253 or jenny.diaz@otaywater.gov; or Rich Stevenson at (619) 409-6711 or rstevenson@sweetwater.org.

CSDA San Diego Chapter Dinner Meeting Registration Form
Thursday, February 19, 2026

The Butcher Shop Steakhouse
5:45 PM – 6:45 PM Hosted Social Hour* | 6:45 PM Dinner/Program

***Hosted by Five Star Bank**

**Two (2) drink tickets per person will be provided upon check-in.*



Agency: _____ Contact Name: _____

Phone Number: _____ Email: _____

Make reservations as follows; please check dinner choice and print clearly.

Choice of: 1. Steak 2. Salmon 3. Fettuccini Alfredo

Name/Title:	Entrée Selection	1	2	3
_____	Choice:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	Choice:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	Choice:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	Choice:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	Choice:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Enclosed is our check for _____ reservation(s) at \$80.00 each = \$ _____
Non-member _____ reservation(s) at \$90.00 each = \$ _____

Please email completed RSVP form to Jenny Diaz: jd@otaywater.gov.

Credit Card: [Click here](#) to pay online.

Checks: Payable to CSDA San Diego Chapter.

Payable at the door or mail/drop off checks to: Attn: Rich Stevenson
Sweetwater Authority, 505 Garrett Avenue, Chula Vista, CA 91910

RSVP's must be received no later than Thursday, February 12, 2026.

Cancellation/Refund Policy: CSDA San Diego Chapter is obligated by contract to pay for the number of attendees registered by the Friday prior to the event, hence the Thursday deadline. Cancellations made after the deadline are not refundable. Agencies and individuals are responsible for paying any reservation that is made and not cancelled prior to the deadline. Agencies may substitute or add individuals attending.

Directions: The Butcher Shop Steakhouse – Kearny Mesa

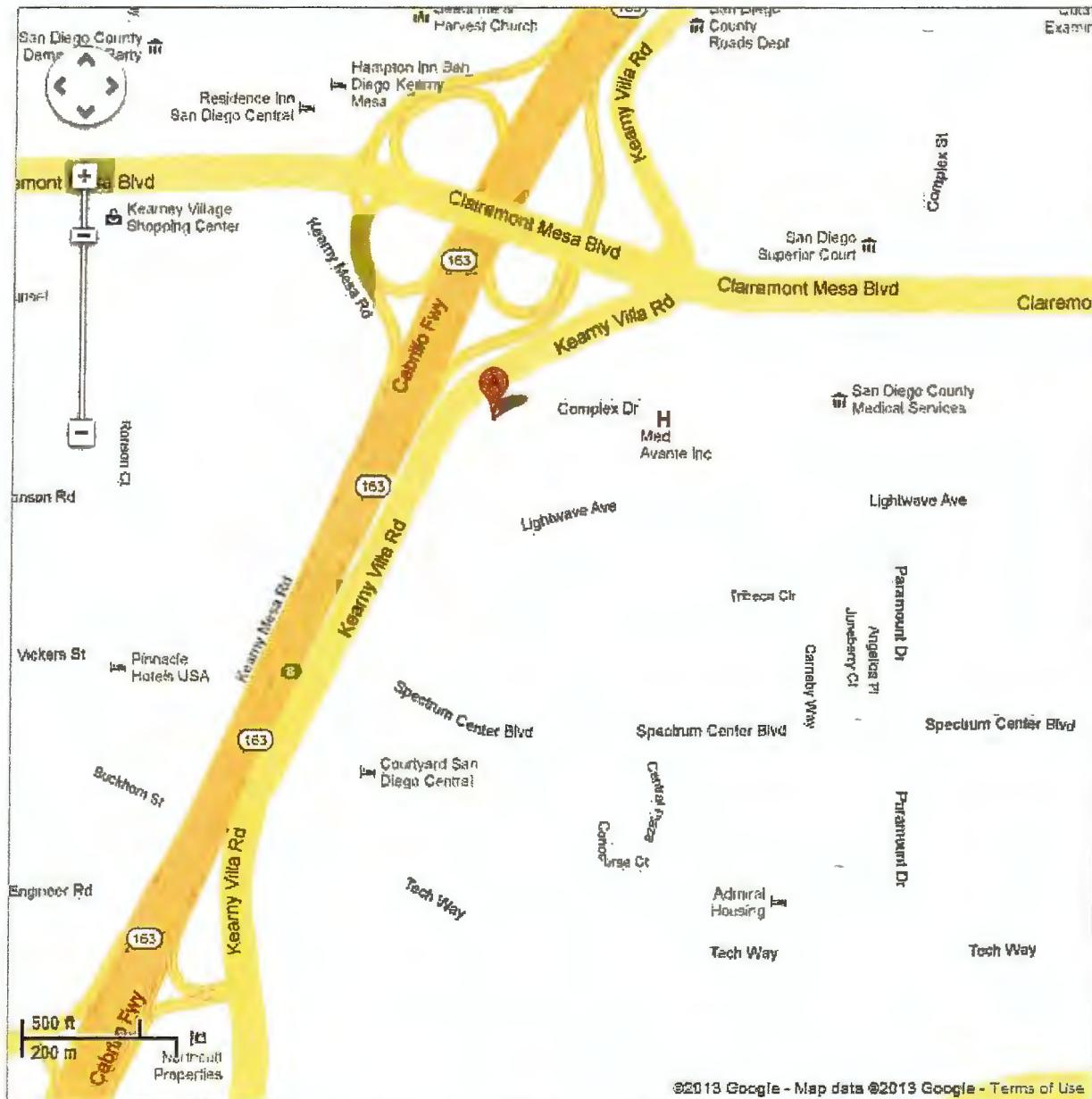
5255 Kearny Villa Road, San Diego - (858) 565-2272

<http://www.butchershopsd.signonsandiego.com>

Located just off HWY 163 & Clairemont Mesa Blvd.

From South: Take 163 North to Clairemont Mesa Blvd East. Take the first two rights. We are on the left side of the street.

From North: Take 163 South to Clairemont Mesa Blvd East. Cross the 163 overpass and take the first right. Once again, we are on the left side of the street.



SPEAKER:

Jason Springston, CISSP
President, Springston Design

BIO:

Jason Springston is a Certified Information Systems Security Professional who founded Springston Design in 2005 to provide professional, capable and ethical Managed Information Technology & Security Services to SMBs in the North San Diego County area. Springston Design was awarded the Fallbrook Chamber of Commerce's "Excellence in Small Business Award" for 2010 and recognized by the United States Congress, The California Senate and The California State Assembly. Jason is Past President of the Rotary Club of Fallbrook and Past President of the Fallbrook Chamber of Commerce. Today, Jason's focus is in maintaining and protecting his clients Information Security against the many evolving threats in Cyberspace.

