

AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS
Thursday, November 14, 2024
7:30 p.m.
Westborough Water District Office
[2263 Westborough Boulevard, South San Francisco](#)

1. ROLL CALL:

2. PLEDGE OF ALLEGIANCE:

3. CONSENT CALENDAR:

All items listed under the Consent Calendar are approved by a single motion of the Board. A Board member may request removal of any item for discussion and separate action:

A. Approval of Minutes:

1. Regular Meeting of October 10, 2024.

B. Accountant's Report:

1. Accountant's Report for Period Ending August 31, 2024.
2. Accountant's Report for Period Ending September 30, 2024.

C. Investment Report for Period Ending October 31, 2024.

D. Claims Register for October 31, 2024.

4. PUBLIC COMMENT:

Members of the public are invited to participate during the public comment period or when an item on the agenda is introduced. Anyone wishing to speak should, after the recognition, give their name and address, speak clearly, and direct their remarks only to the Board. Please limit your remarks to no more than five (5) minutes. Items not on the agenda may be referred to Staff for consideration at a later date.

5. BUSINESS (OLD): None

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November 14, 2024

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6. BUSINESS (NEW):

- A. BAWSCA Invitation: December 12, 2024 WMR (Water Management Representatives) Meeting - Water Reliability Contract Actions.

7. WRITTEN COMMUNICATIONS: None

8. ATTORNEY'S REPORT:

9. GENERAL MANAGER'S REPORT:

- A. Report on District's Water Conservation for October 2024.
- B. Bay-WAVE Inaugural Networking Event.
- C. Water Loss Reporting.
- D. Webinar on Making Conservation a California Way of Life Regulation.

10. ITEMS FROM BOARD OF DIRECTORS:

11. CLOSED SESSION: None

12. ADJOURNMENT:

Upon request, the Westborough Water District will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. Please send a written request, including your name, mailing address, phone number and brief description of the auxiliary aid or service at least 3 days before the meeting. Request should be sent to Westborough Water District at 2263 Westborough Boulevard, South San Francisco, CA 94080, or email wwd@westboroughwater.org. Availability of Public Records: all public records relating to an open session item on this agenda, which are not exempt from disclosure pursuant to the California Public Records Acts, that are distributed to a majority of the legislative body will be available for public inspection at 2263 Westborough Boulevard, South San Francisco, CA 94080, at the same time that the public records are distributed or made available to the legislative body.

**MINUTES OF THE REGULAR MEETING
OF THE
BOARD OF DIRECTORS**

Thursday, October 10, 2024

The meeting was called to order at 7:30 p.m.

1. ROLL CALL:

Directors Present: Don Amuzie
Perry Bautista
Janet Medina
Julie Richards
Tom Chambers

Staff Present: Michael Conneran, Attorney
Johnny Kennedy, Field Supervisor
Wendy Bellinger, Office Supervisor
Patricia Mairena, General Manager
Joubin Pakpour, Engineer

Visitors Present: Sergio Medina

2. PLEDGE OF ALLEGIANCE: Led by Director Richards.

3. CONSENT CALENDAR:

President Chambers asked the Board if there were any questions or problems regarding the Consent Calendar. General Manager Mairena reminded the Board that the Accountant's Report was one month behind and that hopefully, they will catch up by the next board meeting.

Director Bautista moved to approve the Consent Calendar as written, seconded by Director Medina.

The motion was carried unanimously.

4. PUBLIC COMMENT: None

5. BUSINESS (OLD):

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A. Update - Report on Losses Filed with JPIA for Overflow Damages at the Rowntree Lift Station - February 5, 2024 (Claim #24-0795).

General Manager Mairena reminded the Board that at the last meeting she had reported the District would be getting a payment from JPIA, and she wanted to let the Board know that the District had received a check in the amount of \$77,468.88, which represented all the expenses the District had incurred for these damages, less the \$2,500 deductible.

President Chambers inquired where these funds would be credited to, and whether it would be to Miscellaneous Revenue or to the expenses that were paid. General Manager Mairena replied that she was not totally sure since it involved two different fiscal years, and also because the auditors had created a revenue account called Insurance Reimbursements.

6. BUSINESS (NEW):

A. Consider Authorization of Task Order 25-01 with District Engineer, Pakpour Consulting Group, Inc., for Design of Skyline Tank No.2 Improvements in the Amount of \$233,519.

Engineer Pakpour mentioned to the Board that, back in May 2024, the District had taken a big step by approving a multi-year road map for the water system, which specified which projects and how much was to be spent each year, and it was unanimously approved by the Board. Engineer Pakpour mentioned that for this fiscal year, there were two projects, one of them being Skyline Tank No.3, with the design already completed, and that the only pending thing was to go out to bid later in the year, so that \$1.2M would be spent this year, and the remaining expenses next fiscal year.

Engineer Pakpour also stated that for this fiscal year, the District had budgeted \$300,000 for Skyline Tank No.2 design. Engineer Pakpour mentioned that after putting together the proposal and getting costs from sub-consultants, the actual proposal came in at \$233,519, which was less than the \$300,000. Engineer Pakpour also stated that there may be some additional costs, but he is pretty confident that it should be pretty close to this proposal.

Engineer Pakpour told the Board what they had in front of them was the first task order of the fiscal year, with the detail proposal, the schedule, and the budget attached to it.

Engineer Pakpour mentioned that the work was pretty similar to what was done to Skyline Tank No.3. Engineer Pakpour commented that this was a professional services

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agreement for time and materials only, and nothing was bid.

Attorney Conneran asked if the quotes from the sub-consultants were also based on time and materials. Engineer Pakpour confirmed that they were procured on the same basis. Engineer Pakpour stated that they had anticipated various tasks and whatever was not necessary, would not be done, and the money would not be spent.

Director Amuzie moved to approve Task Order 25-01 with District Engineer, Pakpour Consulting Group, Inc., for Design of Skyline Tank No.2 Improvements in the Amount of \$233,519, seconded by Director Medina.

The motion was carried unanimously.

B. Consider Authorization of Task Order 25-02 with District Engineer, Pakpour Consulting Group, Inc., for Updating District Water and Sewer Maps in the Amount of \$55,600.

Engineer Pakpour mentioned that this was not a capital project, and that it would be a direct expense. Engineer Pakpour commented that the District maps were older and had not been updated for several years and that before the District embarks in their capital program, it would be good to update the maps, and eventually next year, update the specifications.

Engineer Pakpour stated that the update would be for the water and sewer maps, and that a proposal was attached to this task order, and it would be on time and materials basis.

President Chambers inquired if the maps were on a hard disk somewhere. Engineer Pakpour replied that the maps were digital, and that a lot of districts had transitioned to storing them on a device such as an iPad, which could be brought to the field, as well as paper copies which could be used in the event of an earthquake.

General Manager Mairena commented that all the new developments are not on the current maps, and therefore would need to be updated.

Director Amuzie suggested creating a mechanism for automatically updating our maps. Engineer Pakpour replied that larger districts have someone on staff that would do that, and that smaller districts essentially updated their maps every year or two, which was not really a problem since there were not too many changes and as long as changes were being tracked. Engineer Pakpour commented that this would be more than an update and more like an

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overhaul, since they would be setting up maps to be more digitally friendly.

President Chambers asked if the maps would use GIS. Engineer Pakpour replied that the maps would not be GIS based, but a drawing, but that further down the road the District could look into transitioning to GIS, which was more costly. Engineer Pakpour stated that the maps would be in paper and PDF, or whatever format the District wanted, but an AutoCAD license would not be needed.

Director Medina moved to approve Task Order 25-02 with District Engineer, Pakpour Consulting Group, Inc., for Updating District Water and Sewer Maps in the Amount of \$55,600, seconded by Director Amuzie.

The motion was carried unanimously.

C. Review/Approve Pump Repair Service Company Quote and Agreement for Westborough Main Pump Station, Pump #1 to Repair the Floway Vertical Booster Pump and GE 150HP Motor.

General Manager Mairena recalled to the Board that work had already been done to Pump #2, and now the District would need to have the same work done for Pump #1.

Field Supervisor Kennedy commented that since two pumps were running at the same time, it would be good to have the third pump back in service.

President Chambers asked if work had been done to Pump #3, since he recalled that the work had stopped due to parts availability problems due to the war in Ukraine. General Manager Mairena stated that Pump #3 had been shipped, and the expense was capitalized, since it extended the life of the pump.

Director Bautista moved to approve Pump Repair Service Company Quote and Agreement for Westborough Main Pump Station, Pump #1 to Repair the Floway Vertical Booster Pump and GE 150HP Motor, seconded by Director Medina.

The motion was carried unanimously.

D. Report by General Manager Regarding the Emergency Repair of the District's 12" Leaky Main Located Near 2263 Westborough Boulevard, and Emergency Expenditures.

Field Supervisor Kennedy mentioned that there was a 2" line coming off the 12" line that the District was unaware of and explained that the leak was on the side of the Colina property. Field Supervisor Kennedy reported how they had investigated the leak, and eventually had SF Underground assist them. Field Supervisor Kennedy also reported that SF Underground closed a cork stop; however, the water continued to flow for the next few days until it was determined that the cork stop was not fully closed, but once it was, the flow had stopped. There were additional comments about the potential purpose of that line. Field Supervisor Kennedy stated that they would keep it closed at the stop cork and not fill the hole for the next few days to ensure nothing else was affected. General Manager Mairena stated that the District was still waiting for the invoice for the repairs.

7. WRITTEN COMMUNICATIONS:

A. BAWSCA's Statement on the Board's Selection of a New BAWSCA CEO/General Manager, Effective December 1, 2024.

President Chamber reported that BAWSCA had announced they had selected Thomas (Tom) Smegal as the new CEO/General Manager, effective December 1, 2024. President Chambers stated that Tom was in the BAWSCA Board until about a year ago and he was also the CFO for Cal Water. President Chambers expanded on Tom's educational qualifications.

General Manager Mairena commented that Tom was present at the last BAWSCA Water Management Representatives meeting. President Chambers stated that Tom was also present at the BAWSCA BPC meeting. General Manager Mairena mentioned that he will also be attending the ACWA Conference. President Chambers also stated that Tom will be attending the Hetch Hetchy Tour.

B. Correspondence to the City of South San Francisco from District's Customer E. Garzaro Regarding Billing Process and Reply from WWD General Manager.

General Manager Mairena reported that Mr. Garzaro had emailed Mayor Coleman, of South San Francisco about the District not billing correctly. General Manager Mairena stated that she was also contacted by phone by Mr. Rich Lee, the Assistant City Manager, and that she had explained to him how the District did not round up to the next whole number when billing, as Mr. Garzaro had stated incorrectly in his email to Mayor Coleman. General Manager Mairena told the Board that Mr. Lee had asked her to send a written reply to Mr. Garzaro explaining the District's billing process, and her correspondence to Mr. Garzaro was included with the board packet. General Manager Mairena told the Board that Mr. Garzaro had replied

to her thanking her for the explanation.

8. ATTORNEY'S REPORT:

A. Governor Signs Three New Laws Protecting Water Agencies and their Customers From Higher Costs.

Attorney Conneran reported on the three bills that one of his partners had worked on and gotten through the Legislation and signed into law. He commented that these three are remedial actions when there is a successful challenge when water was being billed in violation of Prop. 218.

Attorney Conneran stated that the first one was SB 1072, which applies when an overcharge is found and the people, often customers with larger stakes ask for a refund, but the District had already spent those funds in operations. In that instance the District would have to pay the money back and then increase rates to recover the costs. Attorney Conneran explained that the law would allow the District to keep the excess monies and use it for future costs unless there was some kind of impropriety with billing.

Attorney Conneran reviewed the second bill, AB 1827, which affirms the long-standing industry practice of using meter size (and peak water use) for billing.

Attorney Conneran then talked about the third bill, AB 2257, which deals with challenges to water rates, which now need to be filed prior to the District adopting those rates. Attorney Conneran mentioned that a procedure will need to be adopted by the Board by which the District can make sure that any objection to the methodology for imposing the rates is brought to the attention of the Board before acting on adopting the rates.

Attorney Conneran mentioned that these laws will be effective January 1, 2025.

9. GENERAL MANAGER'S REPORT:

A. Update on Meeting with City of Daly City to Discuss CIP Sewer Projects.

General Manager Mairena had a prioritized list of CIP Sewer Projects prepared by the City of Daly City handed out to the Board, and also displayed it on the screen. General Manager Mairena told the Board that on October 4, 2024, she had met with four members of the Sanitation Department of the City of Daly City, Engineer Brandon Laurie, and Field Supervisor

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Kennedy, and reviewed a list of recommended CIP projects that had been previously prepared by Kevin McCarthy, who was now retired. There was also a review of additional projects that the Sanitation Department thought should be added to the CIP list.

General Manager Mairena stated that the prioritized list was sent to her after the meeting, and she believed the next step was for Pakpour to create a 5-year CIP sewer projects plan. Engineer Pakpour confirmed that it would be the next step. He mentioned that they would take the \$1M in the budget and create a plan similar to the water CIP plan. Engineer Pakpour mentioned that once the plan is ready, it will come back to the Board for approval.

General Manager Mairena commented that some of these projects would not need design. Engineer Pakpour stated that these could be worked out with the City taking the lead.

Director Amuzie asked how these projects relate to the old sewer CIP list. Engineer Pakpour stated that some of these projects are already part of that list, and they would be reviewing each project to create the updated CIP list, similar to the water CIP list.

B. Report on District's Water Conservation for September 2024.

General Manager Mairena displayed the comparison chart of water use and reported that although water consumption for September 2024 was higher than last month's, it was lower in comparison to the base period SFPUC is using for comparison or 2020-2021. General Manager Mairena stated that the increase is most likely due to the warmer weather. General Manager Mairena also pointed out that the next report may show higher usage due to the leak near the parking lot.

C. Update Regarding the Submission of the Initial Lead Service Line Inventory (LSLI) to the State Water Resources Control Board - Division of Drinking Water (DDW) due October 16, 2024.

General Manager Mairena reported that the District had to create an initial inventory listing of all the service lines connecting the water main to the interior plumbing of a building. General Manager Mairena told the Board that field technician, Tyler Armstrong, had inspected all the connections to determine what materials were used. Field Supervisor Kennedy explained that not only did Tyler inspect our meter boxes, but he also inspected the customers' connections.

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Field Supervisor Kennedy and General Manager Mairena both agreed that Steve Salazar from San Bruno Water had provided essential assistance to the District during this process by providing the District with a template. General Manager Mairena explained that a worksheet was developed with all the information and this data was then uploaded to the State’s website. General Manager Mairena mentioned that the State had accepted the District’s file ahead of the deadline of October 16, 2024.

Field Supervisor Kennedy confirmed that there was no lead in the service lines, only a few galvanized connections. General Manager Mairena stated that this was only the first part of the project, as the State may want the District to replace those galvanized connections.

10. ITEMS FROM BOARD OF DIRECTORS:

A. Report on BAWSCA Meeting of September 19, 2024 (Chambers).

President Chambers reviewed his written report with the Board and mentioned that Nicole’s evaluation had been completed as well as the hiring of Tom Smegal. President Chambers reviewed other items on his report.

11. CLOSED SESSION: None

12. ADJOURNMENT:

Without objection, President Chambers adjourned the meeting.
Time 8:37 p.m.

Secretary

President

Date

Westborough Water District

Financial Statements
With Accountant's Compilation Report
August 31, 2024



Chavan & Associates, LLP
Certified Public Accountants
16450 Monterey Road, Suite 5
Morgan Hill, CA 95037

Westborough Water District

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Chavan and Associates, llp

Certified Public Accountants

Accountant's Compilation Report

To the Board of Directors
Westborough Water District
City of South San Francisco, CA

Management is responsible for the accompanying financial statements of the business-type activities of the Westborough Water District, CA (the "District"), as of and for the two months ended August 31, 2024, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The supplementary information on pages 7 through 9 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. However, we have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

A statement of cash flows for the two months ended August 31, 2024, has not been presented. Accounting principles generally accepted in the United States of America require that a statement of cash flows be presented when financial statements purport to present financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.



Chavan and Associates, LLP
Certified Public Accountants

We are not independent with respect to the District as of and for the two months ended August 31, 2024, because we performed certain accounting services that impaired our independence. We were engaged to compile monthly summary reports of the District's transactions instead of a full set of financial statements. As such, we are required by the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants to disclose that the accompanying financial statements exclude the minimum required disclosures and statement of cash flows. This does not impact the credibility and accuracy of the information included in the accompanying financial statements.

C & A LLP

November 5, 2024
Morgan Hill, California

Westborough Water District
Statement of Net Position
August 31, 2024

ASSETS

Current Assets:

Cash (Including \$3,672,952 in Time Deposits)	\$ 4,943,893
Receivables	
Water	816,532
Sewer	560,698
Other	151,910
Prepaid Expenses and Other	47,446
Inventory	305,158
Total Current Assets	6,825,637

Non-Current Assets:

Lease Receivable	232,663
Utility Plant in Service (Note 5):	
Land	182,633
Work in Progress	218,360
Water Facility	8,206,496
Building	1,503,835
Joint-Use Facilities	94,907
Meters	935,855
Office Furniture and Equipment	160,172
Maintenance Facility	478,623
Sewer Facility	3,445,900
Total Utility Plant in Service (Capital Assets)	15,226,781
Less Accumulated Depreciation	(7,287,988)
Utility Plant in Service-Net Accumulated Depreciation	7,938,793
Total Non-Current Assets	8,171,456
Total Assets	\$ 14,997,093

DEFERRED OUTFLOWS

Deferred Pension Outflows	\$ 539,882
Deferred OPEB Outflows	151,580
Total Deferred Outflows	\$ 691,462

(continued)

See accompanying notes and accountant's compilation report

Westborough Water District
Statement of Net Position
August 31, 2024

LIABILITIES

Current Liabilities:

Accounts Payable (Note 2)	\$ 648,069
Customers' Deposits	410,330
Unearned Revenue	24,366
Total Current Liabilities	<u>1,082,765</u>

Long-term Liabilities:

Accrued Vacation	129,955
Net Pension Liability	1,031,388
Net OPEB Obligation	207,611
Total Long-term Liabilities	<u>1,368,954</u>
Total Liabilities	<u>\$ 2,451,719</u>

DEFERRED INFLOWS

Deferred Lease Inflows	\$ 195,119
Deferred Pension Inflows	105,232
Deferred OPEB Inflows	208,079
Total Deferred Inflows	<u>\$ 508,430</u>

NET POSITION

Net Investment in Capital Assets	\$ 7,938,793
Restricted for Capital Facilities	347,103
Unrestricted:	
Reserved for Contingencies	278,273
Reserved for Capital Expenditures	1,916,100
Non-spendable Inventory and Prepaids	352,604
Unappropriated	<u>1,895,533</u>
Total Net Position	<u>\$ 12,728,406</u>

(concluded)

See accompanying notes and accountant's compilation report

Westborough Water District
Statement of Activities
For the Two Months Ended August 31, 2024

Operating Revenue:	
Water Sales (Note 3)	\$ 844,056
Sewer Svc. and Transfer Charges	562,799
Misc. Operations	3,324
Total Operating Revenue	<u>1,410,179</u>
Operating Expense:	
Water Expenditures	556,927
Sanitary Sewer Expenditures	477,172
Admin. and General Expenditures	258,662
Depreciation	56,475
Total Operating Expenses	<u>1,349,236</u>
Operating Income (Loss)	60,943
Non-operating Income (Expense):	
Property Taxes	246,147
Investment Interest	41,399
Other	5,592
Total Non-operating Income (Expense)	<u>293,138</u>
Change in Net Position	354,081
Net Position - Beginning	<u>12,374,325</u>
Net Position - Ending	<u>\$ 12,728,406</u>

See accompanying notes and accountant's compilation report

Westborough Water District
Selected Information - Substantially All Disclosures Required by
Generally Accepted Accounting Principles are Not Included
August 31, 2024

NOTE 1 - There was no Bad Debt expense during the month.

NOTE 2 - Accounts payable at August 31, 2024, includes \$451,027 of accrued treatment and disposal expense.

NOTE 3 - Estimated operating revenues are used in preparing the financial statements for the months of January, March, May, July, September and November because actual figures are not available until one and one-half months after the close of these months.

NOTE 4 - Accounts receivable are reported net an allowance for uncollectible accounts of \$3,378 to account for uncollectible water receivables for the period.

NOTE 5 - Changes in utility plant in-service for the two months ended August 31, 2024, were as follows:

Beginning Balance	\$	15,199,456
Engineering		-
Surveying		-
Contractors		-
Other Fixed Assets		27,325
Ending Balance	\$	<u>15,226,781</u>

Westborough Water District
Schedule of Income and Expense - Budget to Actual
For the Two Months Ended August 31, 2024

	August	Year to Date	2024-25 Budget	Percentage to Date	Percentage Variance	\$ Variance YTD Plan
Operating Revenue:						
Water Sales (Note 3)	\$ 463,832	\$ 844,056	\$ 4,953,010	17.04%	0.37%	\$ 18,554
Water Misc. Operations	1,958	3,324	20,000	16.62%	-0.05%	(9)
Total Water Operating Revenue	465,790	847,380	4,973,010	17.04%	0.37%	18,545
Sewer Svc. and Transfer Charges	281,364	562,799	3,376,361	16.67%	0.00%	72
Total Sewer Operating Revenue	281,364	562,799	3,376,361	16.67%	0.00%	72
Total Operating Revenue	747,154	1,410,179	8,349,371	16.89%	0.22%	18,617
Operating Expense:						
Water Expenditures	261,788	556,927	3,117,576	17.86%	-1.20%	(37,331)
Admin. and General Expenditures	94,211	205,608	1,142,098	18.00%	-1.34%	(15,258)
Depreciation	22,666	45,309	275,093	16.47%	0.20%	540
Total Water Operating Expenses	378,665	807,844	4,534,767	17.81%	-1.15%	(52,049)
Sanitary Sewer Expenditures	238,726	477,172	2,918,715	16.35%	0.32%	9,281
Admin. and General Expenditures	25,467	53,054	384,072	13.81%	2.85%	10,958
Depreciation	5,583	11,166	66,179	16.87%	-0.21%	(136)
Total Sewer Operating Expenses	269,776	541,392	3,368,966	16.07%	0.60%	20,103
Total Operating Expenses	648,441	1,349,236	7,903,733	17.07%	-0.40%	(31,946)
Operating Income (Loss)	98,713	60,943	445,638	13.68%	-2.99%	(13,329)
Non-operating Income (Expense):						
Water Property Taxes & Assessments	145,728	173,769	487,900	35.62%	18.95%	92,452
Water Investment Interest	11,817	21,869	52,949	41.30%	24.64%	13,044
Other	2,810	5,592	37,000	15.11%	-1.55%	(575)
Total Water Non-Operating Income (Expenses)	160,355	201,230	577,849	34.82%	18.16%	104,921
Sewer Property Taxes & Assessments	63,233	72,378	209,100	34.61%	17.95%	37,528
Sewer Investment Interest	8,081	19,530	79,424	24.59%	7.92%	6,293
Total Sewer Non-Operating Income (Expenses)	71,314	91,908	288,524	31.85%	15.19%	43,821
Total Non-operating Income (Expense)	231,669	293,138	866,373	33.84%	17.17%	148,742
Net Income (Loss)	\$ 330,382	\$ 354,081	\$ 1,312,011	26.99%	10.32%	135,413

Westborough Water District
Water Fund Schedule of Income and Expense - Budget to Actual
For the Two Months Ended August 31, 2024

	August	Year to Date	2024-25 Budget	Percentage to Date	Percentage Variance	\$ Variance YTD Plan
Water Operating Revenue:						
Water Sales (Note 3)	\$ 463,832	\$ 844,056	\$ 4,953,010	17.04%	0.37%	\$ 18,554
Misc. Operations	1,958	3,324	20,000	16.62%	-0.05%	(9)
Total Operating Revenue	465,790	847,380	4,973,010	17.04%	0.37%	18,545
Water Operating Expense:						
Salaries	36,617	73,360	464,924	15.78%	0.89%	\$ 4,127
Salaries Overtime	545	1,504	9,000	16.71%	-0.04%	(4)
Benefits	8,641	56,802	134,692	42.17%	-25.50%	(34,353)
Payroll Taxes	2,850	5,749	43,575	13.19%	3.47%	1,514
Technical Communications	1,066	2,064	13,424	15.38%	1.29%	173
Utilities	13,814	33,125	203,679	16.26%	0.40%	822
Supplies and Small Tools	272	1,177	15,000	7.85%	8.82%	1,323
Maintenance of Sytem	7,741	11,421	62,900	18.16%	-1.49%	(937)
Special Services	1,641	3,106	116,394	2.67%	14.00%	16,293
Vehicle Expense	3,923	4,871	35,000	13.92%	2.75%	962
Water Purchases	184,678	363,748	2,018,988	18.02%	-1.35%	(27,251)
Admin. and General Expenditures						
Salaries	41,607	79,427	477,321	16.64%	0.03%	127
Salaries-Temporary	-	-	2,000	0.00%	16.65%	333
Salaries-Overtime	-	-	2,000	0.00%	16.65%	333
Employee Benefits	13,545	64,646	197,564	32.72%	-16.06%	(31,720)
Payroll Taxes	2,005	4,277	44,159	9.69%	6.98%	3,083
Office Supplies and Postage	699	1,168	9,905	11.79%	4.88%	483
Memberships	(1)	343	50,718	0.68%	15.99%	8,110
Utilities	20	39	1,492	2.61%	14.08%	210
Telephone	268	536	3,333	16.08%	0.60%	20
Water Conservation	280	350	5,600	6.25%	10.41%	583
Building & Grounds Maintenance	402	1,597	17,057	9.36%	7.30%	1,246
Parking Rentals	315	630	4,234	14.88%	1.79%	76
Directors Fees	250	600	7,900	7.59%	9.08%	717
Engineering Services	1,457	1,457	45,185	3.22%	13.44%	6,074
Accounting	6,381	7,631	32,795	23.27%	-6.60%	(2,165)
Legal	1,918	4,593	15,400	29.82%	-13.16%	(2,026)
Billing	7,911	9,326	39,692	23.50%	-6.83%	(2,711)
Communications	4,697	5,199	22,427	23.18%	-6.51%	(1,461)
General Election	-	-	14,000	0.00%	16.66%	2,333
Insurance	6,657	15,028	59,240	25.37%	-8.70%	(5,155)
Bad Debts (Note 1)	-	-	1,000	0.00%	16.70%	167
Travel	-	-	14,726	0.00%	16.66%	2,454
Miscellaneous	737	1,160	14,502	8.00%	8.67%	1,257
Banking and Cr. Card Fees	5,063	7,601	59,848	12.70%	3.97%	2,374
Total Admin. and General Expenditures	94,211	205,608	1,142,098	18.00%	-1.34%	(15,258)
Depreciation Expense	22,666	45,309	275,093	16.47%	0.20%	540
Total Water Operating Expense	378,665	807,844	4,534,767	17.81%	-1.15%	(52,049)
Water Operating Income (Loss)	87,125	39,536	438,243	9.02%	-7.65%	(33,504)
Water Non-operating Income (Expense):						
Property Taxes	145,728	173,769	487,900	35.62%	18.95%	92,452
Investment Interest	11,817	21,869	52,949	41.30%	24.64%	13,044
Other	2,810	5,592	37,000	15.11%	-1.55%	(575)
Total Non-operating Income (Expense)	160,355	201,230	577,849	34.82%	18.16%	104,921
Net Income (Loss)	\$ 247,480	\$ 240,766	\$ 1,016,092	23.70%	7.03%	71,417

Westborough Water District
Sewer Fund Schedule of Income and Expense - Budget to Actual
For the Two Months Ended August 31, 2024

	August	Year to Date	2024-25 Budget	Percentage to Date	Percentage Variance	\$ Variance YTD Plan
Sanitary Sewer Operating Revenue:						
Sewer Svc. and Transfer Charges	\$ 281,364	\$ 562,799	\$ 3,376,361	16.67%	0.00%	\$ 72
Total Operating Revenue	281,364	562,799	3,376,361	16.67%	0.00%	72
Sanitary Sewer Operating Expense:						
Treatment & Disposal	225,514	451,027	2,706,161	16.67%	0.00%	-
Utilities	13,182	26,115	174,117	15.00%	1.67%	2,905
Repair of Pipelines	-	-	5,000	0.00%	16.66%	833
Repair of Pumps	-	-	21,000	0.00%	16.67%	3,500
Miscellaneous Sewer Expenses	30	30	12,437	0.24%	16.43%	2,043
Admin. and General Expenditure						
Salaries	4,417	11,217	98,263	11.42%	5.25%	5,160
Employee Benefits	692	11,927	40,273	29.62%	-12.95%	(5,214)
Payroll Taxes	724	1,930	9,586	20.13%	-3.46%	(332)
Office Supplies and Postage	342	543	4,246	12.79%	3.89%	165
Memberships	-	147	486	30.25%	-13.58%	(66)
Telephone	115	230	1,428	16.11%	0.56%	8
Water Conservation	120	150	2,400	6.25%	10.42%	250
Building & Grounds Maintenance	172	316	3,571	8.85%	7.81%	279
Parking Rentals	135	270	1,814	14.88%	1.76%	32
Directors Fees	250	600	4,400	13.64%	3.02%	133
Engineering Services	1,457	1,457	40,880	3.56%	13.10%	5,356
Accounting	5,681	6,931	32,795	21.13%	-4.47%	(1,465)
Legal	2,238	4,913	15,400	31.90%	-15.23%	(2,346)
Billing	3,390	3,995	17,011	23.48%	-6.82%	(1,160)
Communications	4,691	5,209	24,096	21.62%	-4.95%	(1,193)
General Election	-	-	14,000	0.00%	16.66%	2,333
Insurance	-	1,713	59,241	2.89%	13.78%	8,161
Bad Debts (Note 1)	-	-	1,000	0.00%	16.70%	167
Miscellaneous	203	384	6,532	5.88%	10.79%	705
Banking and Cr. Card Fees	840	1,122	6,650	16.87%	-0.23%	(15)
Total Admin. and General Expenditures	25,467	53,054	384,072	13.81%	2.85%	10,958
Depreciation Expense	5,583	11,166	66,179	16.87%	-0.21%	(136)
Total Sanitary Sewer Operating Expense	269,776	541,392	3,368,966	16.07%	0.60%	20,103
Sanitary Sewer Operating Income (Loss)	11,588	21,407	7,395	289.48%	272.82%	20,175
Sanitary Sewer Non-operating Income (Expense):						
Property Taxes	63,233	72,378	209,100	34.61%	17.95%	37,528
Investment Interest	8,081	19,530	79,424	24.59%	7.92%	6,293
Total Non-operating Income (Expense)	71,314	91,908	288,524	31.85%	15.19%	43,821
Net Income (Loss)	\$ 82,902	\$ 113,315	\$ 295,919	38.29%	21.63%	63,996

Westborough Water District

Financial Statements
With Accountant's Compilation Report
September 30, 2024



Chavan & Associates, LLP

Certified Public Accountants
16450 Monterey Road, Suite 5
Morgan Hill, CA 95037

Westborough Water District

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Accountant's Compilation Report

To the Board of Directors
Westborough Water District
City of South San Francisco, CA

Management is responsible for the accompanying financial statements of the business-type activities of the Westborough Water District, CA (the "District"), as of and for the three months ended September 30, 2024, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The supplementary information on pages 7 through 9 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. However, we have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

A statement of cash flows for the three months ended September 30, 2024, has not been presented. Accounting principles generally accepted in the United States of America require that a statement of cash flows be presented when financial statements purport to present financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.



Chavan and Associates, LLP
Certified Public Accountants

We are not independent with respect to the District as of and for the three months ended September 30, 2024, because we performed certain accounting services that impaired our independence. We were engaged to compile monthly summary reports of the District's transactions instead of a full set of financial statements. As such, we are required by the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants to disclose that the accompanying financial statements exclude the minimum required disclosures and statement of cash flows. This does not impact the credibility and accuracy of the information included in the accompanying financial statements.

C & A LLP

November 11, 2024
Morgan Hill, California

Westborough Water District
Statement of Net Position
September 30, 2024

ASSETS

Current Assets:

Cash (Including \$3,672,952 in Time Deposits)	\$ 4,816,202
Receivables	
Water	1,122,012
Sewer	797,278
Other	225,059
Prepaid Expenses and Other	40,788
Inventory	305,158
Total Current Assets	7,306,497

Non-Current Assets:

Lease Receivable	229,955
Utility Plant in Service (Note 5):	
Land	182,633
Work in Progress	221,665
Water Facility	8,206,496
Building	1,503,835
Joint-Use Facilities	94,907
Meters	940,651
Office Furniture and Equipment	160,172
Maintenance Facility	478,623
Sewer Facility	3,445,900
Total Utility Plant in Service (Capital Assets)	15,234,882
Less Accumulated Depreciation	(7,316,257)
Utility Plant in Service-Net Accumulated Depreciation	7,918,625
Total Non-Current Assets	8,148,580
Total Assets	\$ 15,455,077

DEFERRED OUTFLOWS

Deferred Pension Outflows	\$ 539,882
Deferred OPEB Outflows	151,580
Total Deferred Outflows	\$ 691,462

(continued)

See accompanying notes and accountant's compilation report

Westborough Water District
Statement of Net Position
September 30, 2024

LIABILITIES

Current Liabilities:

Accounts Payable (Note 2)	\$ 838,373
Customers' Deposits	410,930
Unearned Revenue	24,366
Total Current Liabilities	<u>1,273,669</u>

Long-term Liabilities:

Accrued Vacation	129,955
Net Pension Liability	1,031,388
Net OPEB Obligation	207,611
Total Long-term Liabilities	<u>1,368,954</u>
Total Liabilities	<u>\$ 2,642,623</u>

DEFERRED INFLOWS

Deferred Lease Inflows	\$ 192,335
Deferred Pension Inflows	105,232
Deferred OPEB Inflows	208,079
Total Deferred Inflows	<u>\$ 505,646</u>

NET POSITION

Net Investment in Capital Assets	\$ 7,918,625
Restricted for Capital Facilities	347,103
Unrestricted:	
Reserved for Contingencies	278,273
Reserved for Capital Expenditures	1,916,100
Non-spendable Inventory and Prepaids	345,946
Unappropriated	<u>2,192,223</u>
Total Net Position	<u>\$ 12,998,270</u>

(concluded)

See accompanying notes and accountant's compilation report

Westborough Water District
Statement of Activities
For the Three Months Ended September 30, 2024

Operating Revenue:

Water Sales (Note 3)	\$ 1,377,776
Sewer Svc. and Transfer Charges	844,029
Misc. Operations	4,650
Total Operating Revenue	<u>2,226,455</u>

Operating Expense:

Water Expenditures	831,859
Sanitary Sewer Expenditures	716,703
Admin. and General Expenditures	341,738
Depreciation	84,743
Total Operating Expenses	<u>1,975,043</u>

Operating Income (Loss)	251,412
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Non-operating Income (Expense):

Property Taxes	305,826
Investment Interest	58,331
Other	8,376
Total Non-operating Income (Expense)	<u>372,533</u>

Change in Net Position	623,945
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Net Position - Beginning	<u>12,374,325</u>
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Net Position - Ending	<u>\$ 12,998,270</u>
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See accompanying notes and accountant's compilation report

Westborough Water District
Selected Information - Substantially All Disclosures Required by
Generally Accepted Accounting Principles are Not Included
September 30, 2024

NOTE 1 - There was no Bad Debt expense during the month.

NOTE 2 - Accounts payable at September 30, 2024, includes \$676,540 of accrued treatment and disposal expense.

NOTE 3 - Estimated operating revenues are used in preparing the financial statements for the months of January, March, May, July, September and November because actual figures are not available until one and one-half months after the close of these months.

NOTE 4 - Accounts receivable are reported net an allowance for uncollectible accounts of \$2,872 to account for uncollectible water receivables for the period.

NOTE 5 - Changes in utility plant in-service for the three months ended September 30, 2024, were as follows:

Beginning Balance	\$	15,226,781
Engineering		-
Surveying		-
Contractors		-
Other Fixed Assets		8,101
Ending Balance	\$	<u>15,234,882</u>

Westborough Water District
Schedule of Income and Expense - Budget to Actual
For the Three Months Ended September 30, 2024

	September	Year to Date	2024-25 Budget	Percentage to Date	Percentage Variance	\$ Variance YTD Plan
Operating Revenue:						
Water Sales (Note 3)	\$ 533,720	\$ 1,377,776	\$ 4,953,010	27.82%	2.82%	\$ 139,524
Water Misc. Operations	1,326	4,650	20,000	23.25%	-1.75%	(350)
Total Water Operating Revenue	535,046	1,382,426	4,973,010	27.80%	2.80%	139,174
Sewer Svc. and Transfer Charges	281,230	844,029	3,376,361	25.00%	0.00%	(61)
Total Sewer Operating Revenue	281,230	844,029	3,376,361	25.00%	0.00%	(61)
Total Operating Revenue	816,276	2,226,455	8,349,371	26.67%	1.67%	139,113
Operating Expense:						
Water Expenditures	274,932	831,859	3,117,576	26.68%	-1.68%	(52,465)
Admin. and General Expenditures	70,550	276,158	1,142,098	24.18%	0.82%	9,367
Depreciation	22,685	67,994	275,093	24.72%	0.28%	779
Total Water Operating Expenses	368,167	1,176,011	4,534,767	25.93%	-0.93%	(42,319)
Sanitary Sewer Expenditures	239,531	716,703	2,918,715	24.56%	0.44%	12,976
Admin. and General Expenditures	12,526	65,580	384,072	17.07%	7.93%	30,438
Depreciation	5,583	16,749	66,179	25.31%	-0.31%	(204)
Total Sewer Operating Expenses	257,640	799,032	3,368,966	23.72%	1.28%	43,210
Total Operating Expenses	625,807	1,975,043	7,903,733	24.99%	0.01%	891
Operating Income (Loss)	190,469	251,412	445,638	56.42%	31.42%	140,004
Non-operating Income (Expense):						
Water Property Taxes & Assessments	41,776	215,545	487,900	44.18%	19.18%	93,570
Water Investment Interest	8,851	30,720	52,949	58.02%	33.02%	17,483
Other	2,784	8,376	37,000	22.64%	-2.36%	(874)
Total Water Non-Operating Income (Expenses)	53,411	254,641	577,849	44.07%	19.07%	110,179
Sewer Property Taxes & Assessments	17,903	90,281	209,100	43.18%	18.18%	38,006
Sewer Investment Interest	8,081	27,611	79,424	34.76%	9.76%	7,755
Total Sewer Non-Operating Income (Expenses)	25,984	117,892	288,524	40.86%	15.86%	45,761
Total Non-operating Income (Expense)	79,395	372,533	866,373	43.00%	18.00%	155,940
Net Income (Loss)	\$ 269,864	\$ 623,945	\$ 1,312,011	47.56%	22.56%	295,942

Westborough Water District
Water Fund Schedule of Income and Expense - Budget to Actual
For the Three Months Ended September 30, 2024

	September	Year to Date	2024-25 Budget	Percentage to Date	Percentage Variance	\$ Variance YTD Plan
Water Operating Revenue:						
Water Sales (Note 3)	\$ 533,720	\$ 1,377,776	\$ 4,953,010	27.82%	2.82%	\$ 139,524
Misc. Operations	1,326	4,650	20,000	23.25%	-1.75%	(350)
Total Operating Revenue	535,046	1,382,426	4,973,010	27.80%	2.80%	139,174
Water Operating Expense:						
Salaries	36,333	109,693	464,924	23.59%	1.41%	\$ 6,538
Salaries Overtime	1,070	2,574	9,000	28.60%	-3.60%	(324)
Benefits	8,640	65,442	134,692	48.59%	-23.59%	(31,769)
Payroll Taxes	2,861	8,610	43,575	19.76%	5.24%	2,284
Technical Communications	957	3,021	13,424	22.50%	2.50%	335
Utilities	17,271	50,396	203,679	24.74%	0.26%	524
Supplies and Small Tools	2,001	3,178	15,000	21.19%	3.81%	572
Maintenance of Sytem	12,634	24,055	62,900	38.24%	-13.24%	(8,330)
Special Services	1,380	4,486	116,394	3.85%	21.15%	24,612
Vehicle Expense	1,333	6,204	35,000	17.73%	7.27%	2,546
Water Purchases	190,452	554,200	2,018,988	27.45%	-2.45%	(49,453)
Admin. and General Expenditures						
Salaries	38,264	117,691	477,321	24.66%	0.34%	1,639
Salaries-Temporary	-	-	2,000	0.00%	25.00%	500
Salaries-Overtime	-	-	2,000	0.00%	25.00%	500
Employee Benefits	13,453	78,099	197,564	39.53%	-14.53%	(28,708)
Payroll Taxes	1,870	6,147	44,159	13.92%	11.08%	4,893
Office Supplies and Postage	718	1,886	9,905	19.04%	5.96%	590
Memberships	-	343	50,718	0.68%	24.32%	12,337
Utilities	16	55	1,492	3.69%	21.31%	318
Telephone	268	804	3,333	24.12%	0.87%	29
Water Conservation	70	420	5,600	7.50%	17.50%	980
Building & Grounds Maintenance	667	2,264	17,057	13.27%	11.73%	2,000
Parking Rentals	315	945	4,234	22.32%	2.69%	114
Directors Fees	250	850	7,900	10.76%	14.24%	1,125
Engineering Services	211	1,668	45,185	3.69%	21.31%	9,628
Accounting	-	7,631	32,795	23.27%	1.73%	568
Legal	1,570	6,163	15,400	40.02%	-15.02%	(2,313)
Billing	3,507	12,833	39,692	32.33%	-7.33%	(2,910)
Communications	206	5,405	22,427	24.10%	0.90%	202
General Election	-	-	14,000	0.00%	25.00%	3,500
Insurance	6,658	21,686	59,240	36.61%	-11.61%	(6,876)
Bad Debts (Note 1)	134	134	1,000	13.40%	11.60%	116
Travel	899	899	14,726	6.10%	18.90%	2,783
Miscellaneous	94	1,254	14,502	8.65%	16.36%	2,372
Banking and Cr. Card Fees	1,380	8,981	59,848	15.01%	9.99%	5,981
Total Admin. and General Expenditures	70,550	276,158	1,142,098	24.18%	0.82%	9,367
Depreciation Expense	22,685	67,994	275,093	24.72%	0.28%	779
Total Water Operating Expense	368,167	1,176,011	4,534,767	25.93%	-0.93%	(42,319)
Water Operating Income (Loss)	166,879	206,415	438,243	47.10%	22.10%	96,855
Water Non-operating Income (Expense):						
Property Taxes	41,776	215,545	487,900	44.18%	19.18%	93,570
Investment Interest	8,851	30,720	52,949	58.02%	33.02%	17,483
Other	2,784	8,376	37,000	22.64%	-2.36%	(874)
Total Non-operating Income (Expense)	53,411	254,641	577,849	44.07%	19.07%	110,179
Net Income (Loss)	\$ 220,290	\$ 461,056	\$ 1,016,092	45.38%	20.38%	207,034

Westborough Water District
Sewer Fund Schedule of Income and Expense - Budget to Actual
For the Three Months Ended September 30, 2024

	September	Year to Date	2024-25 Budget	Percentage to Date	Percentage Variance	\$ Variance YTD Plan
Sanitary Sewer Operating Revenue:						
Sewer Svc. and Transfer Charges	\$ 281,230	\$ 844,029	\$ 3,376,361	25.00%	0.00%	\$ (61)
Total Operating Revenue	281,230	844,029	3,376,361	25.00%	0.00%	(61)
Sanitary Sewer Operating Expense:						
Treatment & Disposal	225,513	676,540	2,706,161	25.00%	0.00%	-
Utilities	12,542	38,657	174,117	22.20%	2.80%	4,873
Repair of Pipelines	-	-	5,000	0.00%	25.00%	1,250
Repair of Pumps	-	-	21,000	0.00%	25.00%	5,250
Miscellaneous Sewer Expenses	1,476	1,506	12,437	12.11%	12.89%	1,603
Admin. and General Expenditure						
Salaries	7,058	18,275	98,263	18.60%	6.40%	6,291
Employee Benefits	692	12,619	40,273	31.33%	-6.33%	(2,551)
Payroll Taxes	119	2,049	9,586	21.37%	3.63%	348
Office Supplies and Postage	308	851	4,246	20.04%	4.97%	211
Memberships	-	147	486	30.25%	-5.35%	(26)
Telephone	115	345	1,428	24.16%	0.84%	12
Water Conservation	30	180	2,400	7.50%	17.50%	420
Building & Grounds Maintenance	27	343	3,571	9.61%	15.40%	550
Parking Rentals	135	405	1,814	22.33%	2.70%	49
Directors Fees	250	850	4,400	19.32%	5.68%	250
Engineering Services	211	1,668	40,880	4.08%	20.92%	8,552
Accounting	-	6,931	32,795	21.13%	3.87%	1,268
Legal	1,570	6,483	15,400	42.10%	-17.10%	(2,634)
Billing	1,503	5,498	17,011	32.32%	-7.32%	(1,246)
Communications	206	5,415	24,096	22.47%	2.53%	609
General Election	-	-	14,000	0.00%	25.00%	3,500
Insurance	-	1,713	59,241	2.89%	22.11%	13,097
Bad Debts (Note 1)	134	134	1,000	13.40%	11.60%	116
Miscellaneous	13	397	6,532	6.08%	18.92%	1,236
Banking and Cr. Card Fees	155	1,277	6,650	19.20%	5.80%	386
Total Admin. and General Expenditures	12,526	65,580	384,072	17.07%	7.93%	30,438
Depreciation Expense	5,583	16,749	66,179	25.31%	-0.31%	(204)
Total Sanitary Sewer Operating Expense	257,640	799,032	3,368,966	23.72%	1.28%	43,210
Sanitary Sewer Operating Income (Loss)	23,590	44,997	7,395	608.48%	583.49%	43,149
Sanitary Sewer Non-operating Income (Expense):						
Property Taxes	17,903	90,281	209,100	43.18%	18.18%	38,006
Investment Interest	8,081	27,611	79,424	34.76%	9.76%	7,755
Total Non-operating Income (Expense)	25,984	117,892	288,524	40.86%	15.86%	45,761
Net Income (Loss)	\$ 49,574	\$ 162,889	\$ 295,919	55.05%	30.05%	88,910

WESTBOROUGH WATER DISTRICT
INVESTMENT REPORT FOR PERIOD ENDING: OCTOBER 31, 2024

LOCAL AGENCY INVESTMENT FUND
MONTHLY ACTIVITY REPORT

<u>DATE</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>	<u>TRANSACTION BALANCE</u>
Beginning Balance			\$3,532,626.80
10/11/24	\$ 500,000.00	Deposit - FNB	\$4,032,626.80
10/15/24	\$ 48,491.22	Intered Earned	\$4,081,118.02
Ending Balance			\$4,081,118.02

Total Investments at End of Report Period = \$3,532,626.80

Total Investments Last Report Period = \$4,081,118.02

Effective Interest Rate: 4.575%
(as of 09/24)

Approved by:



Patricia Mairena
General Manager

PM/pm

The investments of the Westborough Water District as of this date are in compliance with the District's Statement of Investment Policy as adopted by the Board on February 8, 1996. The District has a sufficient cash position to meet its expenditure requirements for the next six months.

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

November 06, 2024

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

WESTBOROUGH WATER DISTRICT

GENERAL MANAGER
P.O.BOX 2747
SOUTH SAN FRANCISCO, CA 94083-2747

[Tran Type Definitions](#)

Account Number: 90-41-004

October 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
10/11/2024	10/10/2024	RD	1760248	1720766	PATRICIA MAIRENA	500,000.00
10/15/2024	10/14/2024	QRD	1761946	N/A	SYSTEM	48,491.22

Account Summary

Total Deposit:	548,491.22	Beginning Balance:	3,532,626.80
Total Withdrawal:	0.00	Ending Balance:	4,081,118.02

WESTBOROUGH WATER DISTRICT
INVESTMENT REPORT FOR PERIOD ENDING: OCTOBER 31, 2024

MULTI-BANK SECURITIES, INC.
MONTHLY ACTIVITY REPORT

<u>DATE</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>	<u>TRANSACTION BALANCE</u>
Beginnning Balance			\$143,550.75
10/31/24	\$ (550.75)	Dividend Check Withdrawn	\$143,000.00
10/31/24	\$ 23.55	Credit Interest	\$143,023.55
10/31/24	\$ (767.91)	Change in Account Value	\$142,255.64
Ending Balance			\$142,255.64

Total Investments Last Report Period = \$143,550.75
Total Investments at End of Report Period = \$142,255.64

Effective Interest Rate: 3.700%
(to maturity - 10/08/26)

Approved by:



Patricia Mairena
General Manager

PM/pm

The investments of the Westborough Water District as of this date are in compliance with the District's Statement of Investment Policy as adopted by the Board on February 8, 1996. The District has a sufficient cash position to meet its expenditure requirements for the next six months.



MULTI-BANK SECURITIES, INC.*

1000 Town Center, Suite 2300
Southfield, MI 48075
(800) 967-9045

Member of FINRA & SIPC; MSRB Registered.

Brokerage

Account Statement

Scan for
Online Access



October 1, 2024 - October 31, 2024
Account Number: RMB-023565

WESTBOROUGH WATER DISTRICT
PO BOX 2747
S SAN FRAN CA 94083-2747

Portfolio at a Glance

	This Period
BEGINNING ACCOUNT VALUE	\$143,550.75
Withdrawals (Cash & Securities)	-550.75
Dividends, Interest and Other Income	23.55
Net Change in Portfolio¹	-767.91
ENDING ACCOUNT VALUE	\$142,255.64
Estimated Annual Income	\$5,291.00

¹ Net Change in Portfolio is the difference between the ending account value and beginning account value after activity.

Asset Summary

Percent	Asset Type	Last Period	This Period
1%	Cash, Money Funds, and Bank Deposits	143,550.75	23.55
99%	Fixed Income	0.00	142,232.09
100%	Account Total	\$143,550.75	\$142,255.64

Please review your allocation periodically with your Account Executive.

Client Service Information

Your Account Executive: MBP

PAUL REHMUS
MULTI-BANK SECURITIES
1000 TOWN CENTER, STE 2300
SOUTHFIELD MI 48075-1239

Contact Information

Business: (800) 967-4513
E-Mail: customerservice@mbssecurities.com

Client Service Information

Service Hours: Weekdays 09:00 a.m. - 05:00 p.m. (EST)
Client Service Telephone Number: (800) 967-9045
Web Site: WWW.MBSSECURITIES.COM

Your Account Information

INVESTMENT OBJECTIVE

Investment Objective: NONE SPECIFIED

Please discuss your investment objective with your Account Executive.

TAX LOT DEFAULT DISPOSITION METHOD

Default Method for Mutual Funds: First In First Out

Default Method for Stocks in a Dividend Reinvestment Plan: First In First Out

Default Method for all Other Securities: First In First Out

BOND AMORTIZATION ELECTIONS

Amortize premium on taxable bonds based on Constant Yield Method: Yes

Accrual market discount method for all other bond types: Constant Yield Method

Include market discount in income annually: No

ELECTRONIC DELIVERY

You have **not** enrolled any documents for electronic delivery. The following documents are available for electronic delivery:

Statements and Reports	Notifications	Tax Documents
Trade Confirmations	Prospectus	Proxy/Shareholder Communications

Please log in to your account or contact your Account Executive to make any changes to your electronic delivery preferences.

Income and Expense Summary

	Current Period		Year-to-Date	
	Taxable	Non Taxable	Taxable	Non Taxable
Interest Income				
Bond Interest	0.00	0.00	5,046.64	0.00
Credit Interest	23.55	0.00	23.55	0.00
Total Income	\$23.55	\$0.00	\$5,070.19	\$0.00

Portfolio Holdings

Description	Quantity	Opening Balance	Closing Balance	Accrued Income	30-Day Yield
CASH, MONEY FUNDS AND BANK DEPOSITS 1.00% of Portfolio					
Cash Balance		143,550.75	23.55		
TOTAL CASH, MONEY FUNDS AND BANK DEPOSITS		\$143,550.75	\$23.55	\$0.00	

October 1, 2024 - October 31, 2024
WESTBOROUGH WATER DISTRICT

Portfolio Holdings (continued)

Description	Quantity	Market Price	Market Value	Accrued Interest	Estimated Annual Income	Estimated Yield
FIXED INCOME 99.00% of Portfolio (In Maturity Date Sequence)						
Certificates of Deposit						
VALLEY NATL BK PASSAIC N J CTF DEP 3.700% 10/08/26 B/E DTD 10/08/24 ACT/365 1ST CPN DTE 04/08/25 Security Identifier: 919853PF2	143,000.0000	99.4630	142,232.09	333.41	5,291.00	3.71%
Total Certificates of Deposit	143,000.0000		\$142,232.09	\$333.41	\$5,291.00	
TOTAL FIXED INCOME	143,000.0000		\$142,232.09	\$333.41	\$5,291.00	
			Market Value	Accrued Interest	Estimated Annual Income	
Total Portfolio Holdings			\$142,255.64	\$333.41	\$5,291.00	

Portfolio Holdings Disclosures

Pricing

This section includes the net market value of the securities in your account on a settlement date basis, including short positions, at the close of the statement period. The market prices, unless otherwise noted, have been obtained from independent vendor services, which we believe to be reliable. In some cases the pricing vendor may provide prices quoted by a single broker or market maker. Market prices do not constitute a bid or an offer, and may differ from the actual sale price. Securities for which a price is not available are marked "N/A" and are omitted from the Total.

THE AS OF PRICE DATE ONLY APPEARS WHEN THE PRICE DATE DOES NOT EQUAL THE STATEMENT DATE.

Estimated Annual Figures

The estimated annual income (EAI) and estimated annual yield (EAY) figures are estimates and for informational purposes only. These figures are not considered to be a forecast or guarantee of future results. These figures are computed using information from providers believed to be reliable; however, no assurance can be made as to the accuracy. Since interest and dividend rates are subject to change at any time, and may be affected by current and future economic, political, and business conditions, they should not be relied on for making investment, trading, or tax decisions. These figures assume that the position quantities, interest and dividend rates, and prices remain constant. A capital gain or return of principal may be included in the figures for certain securities, thereby overstating them. Refer to www.pershing.com/disclosures for specific details as to formulas used to calculate the figures. Accrued interest represents interest earned but not yet received.

Reinvestment

The dollar amount of Mutual Fund distributions, Money Market Fund dividend income, Bank Deposit interest income, or dividends for other securities shown on your statement may have been reinvested. You will not receive confirmation of these reinvestments. Upon written request to your financial institution, information pertaining to these transactions, including the time of execution and the name of the person from whom your security was purchased, may be obtained. In dividend reinvestment transactions, Pershing acts as your agent and receives payment for order flow.

Portfolio Holdings Disclosures (continued)

Option Disclosure

Information with respect to commissions and other charges incurred in connection with the execution of option transactions has been included in confirmations previously furnished to you. A summary of this information is available to you promptly upon your written request directed to your introducing firm. In order to assist your introducing firm in maintaining current background and financial information concerning your option accounts, please promptly advise them in writing of any material change in your investment objectives or financial situation. Expiring options which are valuable are exercised automatically pursuant to the exercise by exception procedure of the Options Clearing Corporation. Additional information regarding this procedure is available upon written request to your introducing firm.

Certificates of Deposit

Certificates of Deposit acquired through the Certificate of Deposit Account Registry Service ("CDARS") and held in your brokerage account are subject to Securities Investor Protection Corporation (SIPC) coverage. Please see additional information about SIPC under Important Information and Disclosures on this statement.

Please be advised that the secondary market for CDs is generally illiquid; the actual value of CDs may be different from their purchase price; and a significant loss of principal could result if your CDs are sold prior to maturity. In the event that the CDs listed above do not indicate a market valuation, an accurate market value could not be determined. In the event that a price is listed above for your CDs, Pershing has obtained a price from sources deemed to be reliable or has priced your CDs using a matrix formula. Prices are estimates and the actual value you may obtain for your CD may be different if you elect to sell your CD in the secondary market.

Foreign Currency Transactions

Pershing will execute foreign currency transactions as principal for your account. Pershing may automatically convert foreign currency to or from U.S. dollars for dividends and similar corporate action transactions unless you instruct your financial organization otherwise. Pershing's currency conversion rate will not exceed the highest interbank conversion rate identified from customary banking sources on the conversion date or the prior business day, increased by up to 1%, unless a particular rate is required by applicable law. Your financial organization may also increase the currency conversion rate. This conversion rate may differ from rates in effect on the date you executed a transaction, incurred a charge, or received a credit. Transactions converted by agents (such as depositories) will be billed at the rates such agents use.

Proxy Vote

Securities not fully paid for in your margin account may be lent by Pershing to itself or others in accordance with the terms outlined in the Margin Agreement. The right to vote your shares held on margin may be reduced by the amount of shares on loan. The Proxy Voting Instruction Form sent to you may reflect a smaller number of shares entitled to vote than the number of shares in your margin account.

Variable Rate Securities

Interest rate data for certain complex and/or variable rate securities is provided to Pershing by third-party data service providers pursuant to contractual arrangements. Although we seek to use reliable sources of information, the accuracy, reliability, timeliness, and completeness of interest rate data may vary sometimes, particularly for complex and/or variable rate securities and those with limited or no secondary market. As a result, we can offer no assurance as to the accuracy, reliability, timeliness, or completeness of interest rate data for such securities. Pershing may also occasionally make interest rate updates and adjustments based on its reasonable efforts to obtain accurate, reliable, timely, and/or complete interest rate data from other data sources, but we can similarly provide no assurance that those rates or adjustments will be accurate, reliable, timely, or complete.

When updated interest rate data is received from a third-party data service provider or adjusted by Pershing, the updated data will be reflected in various sources where interest rate data is used or viewed, including both paper and electronic communications and data sources. Prior use or communication of interest rate-related data will not be revised. Since variable interest rates may be subject to change at any time and are only as accurate as the data received from third-party data service providers or otherwise obtained by Pershing, interest rate data should not be relied on for making investment, trading, or tax decisions. All interest rate data and other information derived from and/or calculated using interest rates are not warranted as to accuracy, reliability, timeliness, or completeness and are subject to change without notice. Pershing disclaims any responsibility or liability to the fullest extent permitted by applicable law for any loss or damage arising from any reliance on or use of the interest rate data or other information derived from and/or calculated using interest rates in any way. You should request a current valuation for your securities from your financial adviser or broker prior to making a financial decision or placing an order or requesting a transaction in these securities.

Structured Products

Structured products in this section are complex products and may be subject to special risks, which may include, but are not limited to: loss of initial investment; issuer credit risk; limited or no appreciation; risks associated with the underlying reference asset(s); no periodic payments; call prior to maturity (a redemption could affect the yield represented); early



MBS MULTI-BANK SECURITIES, INC.*

1000 Town Center, Suite 2300
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(800) 967-9045

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October 1, 2024 - October 31, 2024
WESTBOROUGH WATER DISTRICT

Portfolio Holdings Disclosures (continued)

Structured Products (continued)

redemption fees or other applicable fees; price volatility resulting from issuer's and/or guarantor's credit quality; lower interest rates and/or yield compared to conventional debt with a comparable maturity; unique tax implications; concentration risk of owning the related security; limited or no secondary market; restrictions on transferability; conflicts of interest; and limits on participation in appreciation of underlying asset(s). To review a complete list of risks, please refer to the offering documents for the structured product. For more information about the risks specific to your structured products, you should contact your financial institution or advisor. Certain structured products are designed to make periodic distributions to you and any such structured product distributions you receive will be listed in the Transactions section of your statement. Structured product distributions may be listed there as "Bond Interest Received"; however, this description is not intended to reflect a determination as to either the asset classification of the product or the U.S. tax treatment of such distributions.

Activity Summary (All amounts shown are in base currency)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Securities						
Securities Bought	0.00	-143,000.00	-143,000.00	0.00	-143,000.00	-143,000.00
Total Securities	\$0.00	-\$143,000.00	-\$143,000.00	\$0.00	-\$143,000.00	-\$143,000.00
Dividends and Interest	\$23.55	\$0.00	\$23.55	\$5,070.19	\$0.00	\$5,070.19
Distributions	\$0.00	\$0.00	\$0.00	\$141,000.00	\$0.00	\$141,000.00
Cash						
Withdrawals	0.00	-550.75	-550.75	0.00	-3,046.64	-3,046.64
Total Cash	\$0.00	-\$550.75	-\$550.75	\$0.00	-\$3,046.64	-\$3,046.64
Totals	\$23.55	-\$143,550.75	-\$143,527.20	\$146,070.19	-\$146,046.64	\$23.55

Transactions by Type of Activity

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
Securities Bought and Sold								
10/08/24	10/03/24	PURCHASED	VALLEY NATL BK PASSAIC N J CTF DEP 3.700% 10/08/26	143,000.0000	100.0000		-143,000.00	USD
		919853PF2	B/E DTD 10/08/24 YLD 3.700 TO MAT					
Total Securities Bought and Sold						\$0.00	-\$143,000.00	USD

Transactions by Type of Activity *(continued)*

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
Dividends and Interest								
10/21/24		INTEREST ON FREE CREDIT BALANCES USD999997	U.S.DOLLARS CURRENCY CREDIT INTEREST FOR INTEREST PERIOD ENDING 10-19-24 YIELDS WERE: CURRENT 0.750% EFFECTIVE 0.752%				23.55	USD
Total Dividends and Interest						\$0.00	\$23.55	USD
Cash Withdrawals and Deposits								
10/03/24		CHECK DISBURSEMENT USD999997	CHECK PD.#4030677965 AS PER YOUR REQUEST				-550.75	USD
Total Cash Withdrawals and Deposits						\$0.00	-\$550.75	USD
Total Value of Transactions						\$0.00	-\$143,527.20	USD

The price and quantity displayed may have been rounded.

Messages

The Estimated Annual Income, Estimated Yield and Accrued Interest columns in your Portfolio Holdings section will not display values for variable rate securities. The optional Estimated Annual Income and Accrued Interest fields in the Portfolio at a Glance section of your statement will not include values for these securities.

Although a money market mutual fund (money fund) seeks to preserve the value of your investment at \$1 per share, it is possible to lose money by investing in a money fund. Shares of a money fund or the balance of a bank deposit product held in your brokerage account may be liquidated upon request with the proceeds credited to your brokerage account. Please see the money fund's prospectus or the bank deposit product's disclosure document or contact your advisor for additional information. Pursuant to SEC Rule 10b-10(b)(1) confirmations are not sent for purchases into money funds processed on the sweep platform. Pursuant to applicable regulation, account statements will be produced monthly or quarterly. Balances in Federal Deposit Insurance Corporation (FDIC)-insured bank deposit sweep products are not protected by Securities Investor Protection Corporation (SIPC).

Go Paperless by Selecting eDelivery

Eliminate paper and save natural resources with digital adoption. Electronic delivery (eDelivery) is faster, convenient and more secure. We offer eDelivery for account statements, prospectus documents, proxy or shareholder communications, tax documents, trade confirmations and more.

To enroll, log in to your brokerage account and look for the one-click eDelivery pop-up or simply select 'Go Paperless' at the top of any page and follow the on-screen prompts to set-up your preferences. Enrollment can be activated as quickly as the day you register, and you will be notified when documents are available in an online, password-protected portal.

Contact your financial professional if you have any questions about any of our digital tools.



Important Information and Disclosures

The Role of Pershing

- **Pershing LLC, member FINRA, NYSE, carries your account as clearing broker pursuant to a clearing agreement with your financial institution.** Pershing is not responsible or liable for any acts or omissions of your financial institution or its employees and it does not supervise them. Pershing provides no investment advice nor does it assess the suitability of any transaction or order. Pershing acts as the agent of your financial institution and you agree that you will not hold Pershing or any person controlling or under common control with it liable for any investment losses incurred by you.
- Pershing performs several key functions at the direction of your financial institution. It acts as custodian for funds and securities you may deposit with it directly or through your financial institution or that it receives as the result of securities transactions it processes.
- Your financial institution is responsible for adherence to the securities laws, regulations and rules which apply to it regarding its own operations and the supervision of your account, its sales representatives and other personnel. Your financial institution is also responsible for approving the opening of accounts and obtaining account documents; the acceptance and, in certain instances, execution of securities orders; the assessment of the suitability of those transactions, where applicable; the rendering of investment advice, if any, to you and in general, for the ongoing relationship that it has with you.
- Inquiries concerning the positions and balances in your account may be directed to the **Pershing Customer Service Department at (201) 413-3333**. All other inquiries regarding your account or activity should be directed to your financial institution. Your financial organization's contact information can be found on the first page of this statement.
- For a description of other functions performed by Pershing please consult the Disclosure Statement provided to you upon the opening of your account. This notice is not meant as a definitive enumeration of every possible circumstance, but as a general disclosure. If you have any questions regarding this notice or if you would like additional copies of the Disclosure Statement, please contact your financial institution.
- Pershing is a member of the Securities Investor Protection Corporation (SIPC®). Please note that SIPC does not protect against loss due to market fluctuation. In addition to SIPC protection, Pershing provides coverage in excess of SIPC limits. For more detailed information please visit: www.pershing.com/about/strength-and-stability.
- This statement will be deemed conclusive. You are advised to report any inaccuracy or discrepancy (including unauthorized trading) promptly, but no later than ten days after receipt of this statement, to your financial organization and Pershing. Please be advised that any oral communication should be re-confirmed in writing to further protect your rights, including your rights under the Securities Investor Protection Act.
- Your financial organization's contact information can be found on the first page of this statement. Pershing's contact information is as follows: **Pershing LLC, Legal Department, One Pershing Plaza, Jersey City, New Jersey 07399; (201) 413-3330**. Errors and Omissions excepted.

Important Arbitration Disclosures

- All parties to this agreement are giving up the right to sue each other in court, including the right to a trial by jury, except as provided by the rules of the arbitration forum in which a claim is filed.
- Arbitration awards are generally final and binding; a party's ability to have a court reverse or modify an arbitration award is very limited.
- The ability of the parties to obtain documents, witness statements and other discovery is generally more limited in arbitration than in court proceedings.
- The arbitrators do not have to explain the reason(s) for their award, unless, in an eligible case, a joint request for an explained decision has been submitted by all parties to the panel at least 20 days prior to the first scheduled hearing date.
- The panel of arbitrators will typically include a minority of arbitrators who were or are affiliated with the securities industry.
- The rules of some arbitration forums may impose time limits for bringing a claim in arbitration. In some cases, a claim that is ineligible for arbitration may be brought in court.
- The rules of the arbitration forum in which the claim is filed, and any amendments thereto, shall be incorporated into this agreement.

Important Arbitration Agreement

Any controversy between you and Pershing LLC shall be submitted to arbitration before the Financial Industry Regulatory Authority. No person shall bring a putative or certified class action to arbitration, nor seek to enforce any predispute arbitration agreement against any person who has initiated in court a putative class action, who is a member of a putative class who has not opted out of the class with respect to any claims encompassed by the putative class action until; (I) the class certification is denied; (II) the class is decertified; or (III) the client is excluded from the class by the court. Such forbearance to enforce an agreement to arbitrate shall not constitute a waiver of any rights under this agreement except to the extent stated herein. The laws of the State of New York govern.

Important Information and Disclosures *(continued)*

Important Arbitration Agreement *(continued)*

Pershing's contact information is as follows: Pershing LLC, Legal Department, One Pershing Plaza, Jersey City, New Jersey 07399; (201) 413-3330.

3.C.11

CLAIMS REGISTER: OCTOBER 2024

1. GENERAL ACCOUNT FUND:

Total from Cash Disbursements \$ 99,208.40

Checks Issued During Month:

ACWA/JPIA (Health Benefits & Ins.-11/24)	14,248.67
ACWA/JPIA (Workers' Compensation Program, 07/01/24-09/30/24)	3,782.70
ACWA/JPIA (Deposit Premium Auto & Gen. Liability, 24/25)	63,279.92
Alert Door Service, Inc. (Install Foot Pieces on 2 Roll Up Doors at Skyline Bldg.)	3,186.00
AT&T (P.S. Phone Bill to 10/01/24)	848.45
AT&T Mobility (Field & Office Cell Phones, 09/03-10/02)	335.98
BAWSCA (FY 24-25 2nd Quarter Assessment)	7,626.00
Bay Area News Group (Publishing Imposition of Credit Card Fees)	59.00
Bay Alarm (Skyline P.S. Burglar, 11/01/24-01/31/25)	193.26
Bay Alarm (Skyline Bldg. Burglar, 11/01/24-01/31/25)	279.21
Bay Alarm (Skyline Bldg. Firm Alarm, 11/01/24-01/31/25, w/Upgraded Cell)	387.24
Bay Alarm (Skyline - UL Certificate)	142.83
Calcon Systems, Inc. (Controls Upgrade at Rowntree L.S.)	19,475.00
CalPERS (Retirement Contributions-10/15/24)	6,825.90
CalPERS (Retirement Contributions-10/31/24)	6,825.90
Colina Association (Three Parking Spaces Rental, 11/24)	450.00
Direct Line (Answering Service, 09/15-10/14)	404.68
EFTPS (Employment Taxes-10/15/24)	10,968.55
EFTPS (Employment Taxes-10/31/24)	11,107.49
EDD (Employment Taxes-10/15/24)	2,886.02
EDD (Employment Taxes-10/31/24)	2,934.42
Employment Develop. Dept. (Quarterly Payroll Taxes-3rd Qtr.)	49.21
Hanson Bridgett LLP (Special Legal Services - Admin & Labor and Monthly Retainer-09/24)	7,590.00
Liftoff Digital, LLC (Web Reporting & Hosting, 10/24)	75.00
Lowe's Business (Field Supplies to 10/17/24)	233.74
Mairena, Patricia (GM Mairena's Internet Services, 09/27-10/26 & 09/24 Gym Membership)	84.99
MRC (Xerox Copier Maintenance Agreement, 09/19-10/18)	267.61
New Resources Group, Inc. (Water Conservation Buckets)	2,252.00
Office Depot (Office Supplies)	60.30
O'Reilly Auto Parts (Field Truck Supplies - Oil & Gauge)	176.22
PG&E (Summary Bill to 10/18/24)	25,759.91
Quadient Leasing USA, Inc. (Property Tax Recovery Charge - Postage Meter Lease)	73.99
San Mateo County (1st Property Tax Installment)	1,333.47
SF Water Dept. (Water Purchases, 09/07-10/03)	173,788.78
So. SF Scavengers (Garbage Services, 09/24)	122.40
Tri Counties Bank (Monthly Charges Ending 09/30/24)	1,868.10
WEX Bank (Wright Express-Gas Purchases to 10/15/24)	1,511.20

SUB-TOTAL **\$ 470,702.54**

Updated Checks Voided During Month:

NONE	
------	--

TOTAL CLAIMS REGISTER AMOUNT **\$ 470,702.54**

VENDOR I.D.: AMU01 (AMUZIE, DON)

Invoice No	Description	Invoice Date	Actual Period	Tm	G/L Account # Discount	Gross Amount	Discount Amount	Net Amount
		Due Date	Fiscal					
100124-	DIRECTR AMUZIE'S INTERNET SERVICE, 10/10-11/09	10/01/24 10/01/24	11-24 05-25	A	59450	65.00	.00	65.00
** Vendor's Subtotal ----->						65.00	.00	65.00

VENDOR I.D.: BAU02 (BAUTISTA, PERRY H.)

102224-	DIRECTOR BAUTISTA'S INTERNET SERVICE, 11/24	10/22/24 10/22/24	11-24 05-25	A	59450	65.00	.00	65.00
** Vendor's Subtotal ----->						65.00	.00	65.00

VENDOR I.D.: BRO01 (BROADMOOR LUMBER &)

66415-	TOP SOIL FOR REPAIR AT GREENDALE DR	11/01/24 11/01/24	11-24 05-25	A	59450	96.69	.00	96.69
** Vendor's Subtotal ----->						96.69	.00	96.69

VENDOR I.D.: CAS05 (CASTELLANOS, HUMBERTO)

102524-	ONE WWD WASHING MACHINE REBATE FOR ACCT NO CAS0078	10/25/24 10/25/24	11-24 05-25	A	59450	100.00	.00	100.00
** Vendor's Subtotal ----->						100.00	.00	100.00

VENDOR I.D.: CHA03 (CHAVAN & ASSOCIATES, LLP)

C&A-18481-	ACCOUNTING SERVICES, 07/24 & 08/24	11/07/24 11/07/24	11-24 05-25	A	59450	5000.00	.00	5000.00
** Vendor's Subtotal ----->						5000.00	.00	5000.00

VENDOR I.D.: CHA04 (CHAMBERS, TOM)

101124-	DIRECTOR CHAMBERS' INTERNET SERVICE, 10/16-11/15	10/11/24 10/11/24	11-24 05-25	A	59450	65.00	.00	65.00
** Vendor's Subtotal ----->						65.00	.00	65.00

VENDOR I.D.: COR03 (CORE & MAIN)

V923604-	PLASTIC PIPE FOR GREENDALE DR REPAIR	10/30/24 10/30/24	11-24 05-25	A	59450	103.00	.00	103.00
** Vendor's Subtotal ----->						103.00	.00	103.00

VENDOR I.D.: LUI02 (LUI, LYDIA)

101024-	ONE WWD WASHING MACHINE REBATE FOR ACCT NO LUI0009	10/10/24 10/10/24	11-24 05-25	A	59450	100.00	.00	100.00
** Vendor's Subtotal ----->						100.00	.00	100.00

VENDOR I.D.: MED01 (MEDINA, JANET)

100124-	DIRECTOR MEDINA'S INTERNET SERVICE, 10/10-11/09	10/01/24 10/01/24	11-24 05-25	A	59450	65.00	.00	65.00
** Vendor's Subtotal ----->						65.00	.00	65.00

VENDOR I.D.: OFF01 (OFFICE DEPOT)

VENDOR I.D.: OFF01 (OFFICE DEPOT)

Invoice No	Description	Invoice Date	Actual Period	G/L Tm	Account #	Gross Amount	Discount Amount	Net Amount
		Due Date	Fiscal					
386533868-	BREAKROOM SUPPLIES	09/27/24	11-24	A	59450	70.55	.00	70.55
		09/27/24	05-25					
389970028-	OFFICE & BREAKROOM SUPPLIES	10/08/24	11-24	A	59450	23.64	.00	23.64
		10/08/24	05-25					
392280126-	YEAR-END FORMS	10/25/24	11-24	A	59450	80.18	.00	80.18
		10/25/24	05-25					

** Vendor's Subtotal -----> 174.37 .00 174.37

VENDOR I.D.: PAK01 (PAKPOUR CONSULTING GROUP, INC.)

4587-	ENGINEERING SERVICES - 10/24	11/05/24	11-24	A	59450	32928.01	.00	32928.01
		11/05/24	05-25					

** Vendor's Subtotal -----> 32928.01 .00 32928.01

VENDOR I.D.: POL01 (FERGUSON ENTERPRISES LLC #3325)

0274052-	(10) PIPE MARKERS	10/30/24	11-24	A	59450	302.32	.00	302.32
		10/30/24	05-25					

** Vendor's Subtotal -----> 302.32 .00 302.32

VENDOR I.D.: RIC03 (RICHARDS, JULIE L)

093024-	DIRECTOR RICHARDS' INTERNET SERVICE, 10/24	09/30/24	11-24	A	59450	65.00	.00	65.00
		09/30/24	05-25					

** Vendor's Subtotal -----> 65.00 .00 65.00

VENDOR I.D.: SAN02 (SFPUC FINANCIAL SERV.-FINANCE)

I0003823-	SUB, THM, HALOCETRIC & BACTERIA ANALYSES, 09/24	10/31/24	11-24	A	59450	1465.00	.00	1465.00
		10/31/24	05-25					

** Vendor's Subtotal -----> 1465.00 .00 1465.00

VENDOR I.D.: SEL01 (SELERUM, INC.)

59555-	DELETION OF MAILBOX DBARROWS & SYNC, EXPORT OF PST	11/01/24	11-24	A	59450	418.60	.00	418.60
		11/01/24	05-25					

** Vendor's Subtotal -----> 418.60 .00 418.60

VENDOR I.D.: WES02 (W.W.D. PAYROLL ACCOUNT)

103124-	PAYROLL TRANSFER, 10/24	10/31/24	11-24	A	59450	56391.53	.00	56391.53
		10/31/24	05-25					

** Vendor's Subtotal -----> 56391.53 .00 56391.53

VENDOR I.D.: \C016 (WESLEY CHANG)

000C41001-	MQ CUSTOMER REFUND FOR CHA0397	11/01/24	11-24	Z	59450	83.85	.00	83.85
		11/01/24	05-25					

** Vendor's Subtotal -----> 83.85 .00 83.85

VENDOR I.D.: \C017 (BILLY CHEUNG)

000C41001-	MQ CUSTOMER REFUND FOR CHE0237	11/01/24	11-24	Z	59450	91.68	.00	91.68
		11/01/24	05-25					

** Vendor's Subtotal -----> 91.68 .00 91.68

VENDOR I.D.: \C018 (SARA SIOIN CHUNG)

				Invoice Date	Actual Period			
Invoice No	Description	Due Date	Fiscal Tm	G/L Account # Discount	Gross Amount	Discount Amount	Net Amount	
000C41001-	MQ CUSTOMER REFUND FOR CHU0139	11/01/24	11-24	Z	59450	93.87	.00	93.87
		11/01/24	05-25					
		** Vendor's Subtotal ----->					93.87	.00

VENDOR I.D.: \C061 (ILUMINADA LIVING TRST CONCEPCION)

000C41001-	MQ CUSTOMER REFUND FOR CON0090	11/01/24	11-24	Z	59450	120.36	.00	120.36
		11/01/24	05-25					
					** Vendor's Subtotal ----->	120.36	.00	120.36

VENDOR I.D.: \D002 (CHERRY PIE DE VEYRA)

000C41001-	MQ CUSTOMER REFUND FOR DEV0010	11/01/24	11-24	Z	59450	88.10	.00	88.10
		11/01/24	05-25					
				** Vendor's Subtotal ----->		88.10	.00	88.10

VENDOR I.D.: \E001 (AHMED EDHA AND ETAB ALRAGABI)

000C41001-	MQ CUSTOMER REFUND FOR EDH0001	11/01/24	11-24	Z	59450	43.77	.00	43.77
		11/01/24	05-25					
				** Vendor's Subtotal ----->		43.77	.00	43.77

VENDOR I.D.: \E003 (KATHLEEN ESTRADA)

000C41001-	MQ CUSTOMER REFUND FOR EST0026	11/01/24	11-24	Z	59450	125.99	.00	125.99
		11/01/24	05-25					
				** Vendor's Subtotal ----->		125.99	.00	125.99

VENDOR I.D.: \E004 (EUGENE EUFEMIO)

000C41001-	MQ CUSTOMER REFUND FOR EUF0001	11/01/24	11-24	Z	59450	86.03	.00	86.03
		11/01/24	05-25					
					** Vendor's Subtotal ----->	86.03	.00	86.03

VENDOR I.D.: \G014 (FUHUA GUAN)

000C41001-	MQ CUSTOMER REFUND FOR GUA0010	11/01/24	11-24	Z	59450	102.92	.00	102.92
		11/01/24	05-25					
					** Vendor's Subtotal ----->	102.92	.00	102.92

VENDOR I.D.: \H012 (ZAINA HAMID)

000C41001-	MQ CUSTOMER REFUND FOR HAM0014	11/01/24	11-24	Z	59450	72.87	.00	72.87
		11/01/24	05-25					
				** Vendor's Subtotal ----->		72.87	.00	72.87

VENDOR I.D.: \L007 (CLAUDIA N. LEE)

000C41001-	MQ CUSTOMER REFUND FOR LEE0192	11/01/24	11-24	Z	59450	48.16	.00	48.16
		11/01/24	05-25					
				** Vendor's Subtotal ----->		48.16	.00	48.16

VENDOR I.D.: \L008 (WEN HSIU LIAU)

VENDOR I.D.: \L008 (WEN HSIU LIAU)

				Invoice Date	Actual Period			
Invoice No	Description	Due Date	Fiscal	Tm	G/L Account # Discount	Gross Amount	Discount Amount	Net Amount
000C41001-	MQ CUSTOMER REFUND FOR LIA0022	11/01/24	11-24	Z	59450	39.87	.00	39.87
		11/01/24	05-25					
** Vendor's Subtotal ----->						39.87	.00	39.87

VENDOR I.D.: \L035 (ROBERT LIN)

000C41001-	MQ CUSTOMER REFUND FOR LIN0077	11/01/24	11-24	Z	59450	109.38	.00	109.38
		11/01/24	05-25					
				** Vendor's Subtotal ----->		109.38	.00	109.38

VENDOR I.D.: \L036 (PACE LU)

000C41001-	MQ CUSTOMER REFUND FOR LU 0017	11/01/24	11-24	Z	59450	110.48	.00	110.48
		11/01/24	05-25					
					** Vendor's Subtotal ----->	110.48	.00	110.48

VENDOR I.D.: \M007 (VALERIA MARTINI)

000C41001-	MQ CUSTOMER REFUND FOR MAR0229	11/01/24	11-24	Z	59450	39.52	.00	39.52
		11/01/24	05-25					
					** Vendor's Subtotal ----->	39.52	.00	39.52

VENDOR I.D.: \N001 (LINDA NG)

000C41001-	MQ CUSTOMER REFUND FOR NG 0120	11/01/24	11-24	Z	59450	97.30	.00	97.30
		11/01/24	05-25					
				** Vendor's Subtotal ----->		97.30	.00	97.30

VENDOR I.D.: \O001 (OWN PM)

000C41001-	MQ CUSTOMER REFUND FOR OWN0002	11/01/24	11-24	Z	59450	84.55	.00	84.55
		11/01/24	05-25					
					** Vendor's Subtotal ----->	84.55	.00	84.55

VENDOR I.D.: \S007 (CHARIS S. YATCO & IAN S. SORIANO)

000C41001-	MQ CUSTOMER REFUND FOR SOR0010	11/01/24	11-24	Z	59450	118.16	.00	118.16
		11/01/24	05-25					
					** Vendor's Subtotal ----->	118.16	.00	118.16

VENDOR I.D.: \T012 (COLTON TANG)

000C41001-	MQ CUSTOMER REFUND FOR TAN0097	11/01/24	11-24	Z	59450	105.95	.00	105.95
		11/01/24	05-25					
				** Vendor's Subtotal ----->		105.95	.00	105.95

VENDOR I.D.: \V004 (VYACHESLAV VIGOLORCHIK)

000C41001-	MQ CUSTOMER REFUND FOR VIG0001	11/01/24	11-24	Z	59450	19.21	.00	19.21
		11/01/24	05-25					
					** Vendor's Subtotal ----->	19.21	.00	19.21

VENDOR I.D.: \Y008 (MASON YANOWITZ)

VENDOR I.D.: \Y008 (MASON YANOWITZ)

Invoice No	Description	Invoice Date	Actual Period	Tm	G/L Account # Discount	Gross Amount	Discount Amount	Net Amount
		Due Date	Fiscal					
000C41001-	MQ CUSTOMER REFUND FOR YAN0059	11/01/24	11-24	Z	59450	101.70	.00	101.70
		11/01/24	05-25					
** Vendor's Subtotal ----->						101.70	.00	101.70

VENDOR I.D.: \Z011 (ANGEL ZUBIETA)

000C41001-	MQ CUSTOMER REFUND FOR ZUB0001	11/01/24	11-24	Z	59450	20.16	.00	20.16
		11/01/24	05-25					
** Vendor's Subtotal ----->						20.16	.00	20.16
** Report's Total ----->						99208.40	.00	99208.40
=====								
** Total Vendors On This Report ----->								38
=====								
** Total Vendors Needing Checks ----->								38
=====								

Code Title

 A IMMEDIATE

Patricia Mairena

From: Nicole Sandkulla <NSandkulla@bawasca.org>
Sent: Thursday, October 24, 2024 11:45 AM
To: BAWSCA WMR
Cc: Tom Francis; Danielle McPherson; Negin Ashoori; Kyle Ramey; Christina Tang; Lourdes Enriquez; Deborah Grimes; Christiane Barth; aschutte@hansonbridgett.com; Tom Smegal; Tom Smegal
Subject: Invitation: December 12, 2024 WMR Meeting - Water Reliability Contract Actions
Importance: High

Dear Water Management Representatives,

BAWSCA cordially invites your agency's legal counsel and upper-level management to attend the upcoming **December 12, 2024 WMR meeting** to discuss the critical water reliability contract actions that the WMR have successfully negotiated. This meeting is crucial for addressing your agency's questions about the proposed contract actions and ensuring a seamless adoption process across all 26 member agencies and SFPUC.

Key Topics for Discussion:

- 1. Updated Tier 2 Plan**
- 2. WSA amendments:**
 - a. Tier 1 Plan
 - b. Minimum Purchase Requirements
 - c. General Cleanup/Housekeeping

WMR Actions Required:

- 1. Coordinate Attendance:** Please communicate internally within your agency to ensure the necessary individuals from your agency are available to attend the meeting. BAWSCA is relying on the WMR to extend this invitation within each member agency.
- 2. RSVP by November 28th:** **Click here** to RSVP, specifying the number of in-person and virtual attendees to facilitate proper seating arrangements.

Meeting Details:

- **Date:** December 12th
- **Time:** 9:30am to (approximately) 11am (non-WMR attendees may leave after this topic)
- **Location:** Sunnyvale City Hall, 456 West Olive Ave, Sunnyvale, 1st Floor: Bay Room 145
- **Participation:** In-person participation is strongly encouraged, but a hybrid option will be available. Details to join the meeting via MS Teams are provided at the end of this email.

To assist in your preparation, BAWSCA will distribute one-pagers on each topic prior to the December 12th meeting. Following the meeting, BAWSCA anticipates providing the updated Tier 2 Plan and WSA red line edits for each amendment.

BAWSCA appreciates your cooperation in ensuring appropriate representation from your agency at this important meeting. Please don't hesitate to contact Danielle McPherson with any questions.

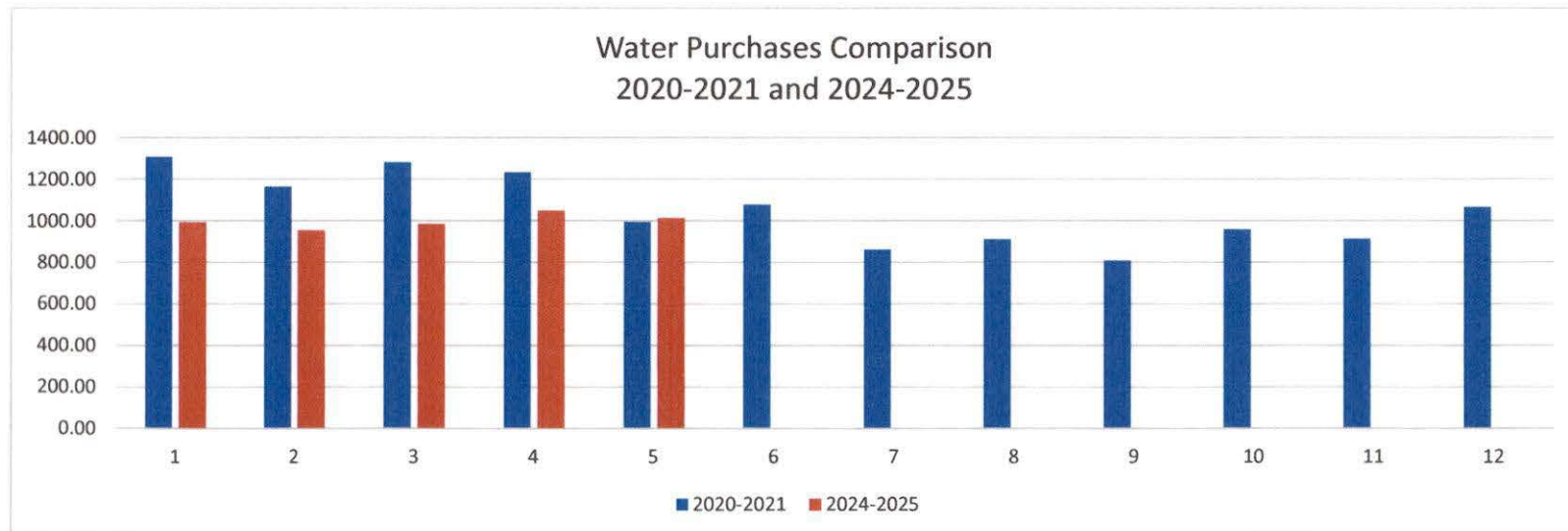
Regards,
Nicole Sandkulla
CEO/General Manager

Water Purchases Comparison 2020-2021 to 2024-2025

FY 2020-2021				FY 2024-2025				Comparison
Period	HCF Purchased	No. of Days Billed	HCF per Day	Period	HCF Purchased	No. of Days Billed	HCF per Day	HCF Per Day Difference
06/05/20 to 07/07/20	43157	33	1307.79	06/06/24 to 07/05/24	29818	30	993.92	-313.87
07/08/20 to 08/06/20	34995	30	1166.50	07/06/24 to 08/06/24	30586	32	955.83	-210.67
08/07/20 to 09/04/20	37162	29	1281.45	08/06/24 to 09/06/24	30568	31	986.07	-295.38
09/05/20 to 10/06/20	39480	32	1233.75	09/07/24 to 10/03/24	28338	27	1049.57	-184.18
10/05/20 to 11/02/20	26876	27	995.41	10/04/24 to 11/05/24	33484	33	1014.68	19.27
11/03/20 to 12/04/20	34525	32	1078.91					
12/05/20 to 01/04/21	26748	31	862.84					
01/05/21 to 02/01/21	25531	28	911.82					
02/02/21 to 03/04/21	25095	31	809.52					
03/05/21 to 04/05/21	30684	32	958.88					
04/06/21 to 05/05/21	27430	30	914.33					
05/06/21 to 06/03/21	30907	29	1065.76					
Total Purchases	382590	364	1051.07	Total Purchases	152795	153	998.66	

GPCPD YTD	55.39
GPCPD 23/24	50.29
GPCPD 22/23	49.46
GPCPD 21/22	50.62
GPCPD 20/21	58.30
GPCPD 19/20	59.11

9.A.1



GENERAL MANAGER'S REPORT

TO: Board of Directors

FROM: Patricia Mairena, General Manager

DATE: November 11, 2024

RE: Bay-WAVE Inaugural Networking Event

Recognizing the need for informal networking opportunities for Bay Area water professionals, EKI, BAWSCA, and Hanson Bridgett have partnered to create the Bay-WAVE (Bay Area Water Advancements & Visionary Exchanges). They are hosting their inaugural happy hour event on November 14th.

the BAY-WAVE

INAUGURAL HAPPY HOUR EVENT:
14 November 2024 from 4:30 - 6:30 pm

LOCATION:
Gilman Brewing
Downstairs from EKI Headquarters
2001 Junipero Serra Blvd., Suite 300
Daly City, California 94014
Walking distance from the Daly City BART station

4:30 - 5:00 PM:
Arrival, Drinks and Snacks

5:00 - 5:30 PM:
Speaker - Nicole Sandkulla

5:30 - 6:30 PM:
Happy Hour (No-Host Bar) at Gilman's

We are thrilled to invite you to gather with other Bay Area water professionals to network and learn. This event is open to all - please feel free to share this invitation with your colleagues.



Nicole M. Sandkulla
Chief Executive Officer/General Manager
Bay Area Water Supply and Conservation Agency

The BAY-WAVE is a new, inclusive forum to foster collaboration, innovation, and relationships among San Francisco Bay Area water professionals.

[CLICK TO R.S.V.P.](#)



Bay Area Water Supply & Conservation Agency



Est. 1989 35 Years Making an Impact



OUR FIRST INAUGURAL SPEAKER:

Nicole Sandkulla, BAWSCA's Chief Executive Officer/General Manager, will share her reflections on how the Bay Area water industry has evolved over the past 34 years, successes and lessons learned, and parting words of wisdom to her colleagues as she prepares to embark on her next chapter.

GENERAL MANAGER'S REPORT

TO: Board of Directors

FROM: Patricia Mairena, General Manager

DATE: November 12, 2024

RE: Report on Water Loss Reporting

Background

"The water loss standard is derived from Senate Bill 55 (2015), which requires urban water retail suppliers to submit annual validated water audit.

The water loss standard focuses on real losses expressed in gallons per connection per day or gallons per mile (of pipe) per day depending on system size. The vast majority of suppliers will have a standard in gallons per connection per day.

Supplier specific 2028 water loss targets (maximum loss) are calculated from a State Water Resource Control Board (SWRCB) created economic model that incorporates both water loss and economic metrics."

The Bay Area Water Supply and Conservation Agency (BAWSCA) administers a Water Loss Management (Program), under which E Source (Contractor) supports participating BAWSCA agencies in reducing water losses to an economically optimized level and in complying with water loss requirements implemented by the State of California.

Issues

For the past six years, the District has been working with E Source on its Water Shortage Optimization (WSO) and on submitting the validated water audit to the State Water Resources Control Board; however, starting with 2021, the District's last submitted audits have resulted in negative losses. District staff has been working with Tim Marcella (and team) from E Source to determine the validity of the data submitted.

On July 3, 2024, General Manager Mairena had a virtual meeting with Nirmala Mahadevan, P.E., Senior Engineer | Water Use Efficiency, Regional Assistance | California Department of Water Resources to address the District's negative losses. General Manager Mairena was advised to address the District's negative real losses by checking all the District's interconnections and all the source and tank meters.

Investigations Planned/Underway

Production/Supply

Import Meter (SFPUC)

This meter was last volumetrically tested on October 10, 2024, at 99.04% accurate. The meter met accuracy criteria (see attached report).

Christen Hill Tank Storage Tank

The Christen Hill Storage Tank has an inlet and outlet meter on this tank. These meters have not been tested for a while. The District plans on having these meters tested soon.

Emergency Intertie (NCCWD)

Field Supervisor Johnny Kennedy and field staff checked the intertie meters with manual acoustic leak detection listening devices to sound these two interties to ensure that there is no unaccounted-for leak-by at these two locations. The results did not indicate there is unaccounted water flow.

Emergency Intertie (City of Daly City)

Field Supervisor Johnny Kennedy and field staff met with City of Daly City staff and inspected the intertie meter. It was determined that this meter was fully closed and there was no water flowing from it.

Consumption

Billed Metered Authorized Consumption

The District has contracted E Source to conduct a more detailed, thorough and longer time-frame billing analysis. This analysis is currently underway. The District's software provider, Corbin Willits, has recently created files containing several years of raw billing data; this data has been provided to E Source for additional analysis.

Apparent Losses

Overview: The District is about 56% complete with a meter conversion to AMR. The District does not conduct proactive small or large meter testing due to the age of their meters.

Actions: None planned at this time. Due to the age of the meters the District does not believe that the meters are systematically over-registering volume resulting in negative water audits. If the previously described actions do not uncover the result of the negative water audits, The District may consider testing the large meters, specially those registering the largest volumes of water since large meters can fail through over and/or under-registration, whereas small meters tend to fail through an under-registration of volume.

GENERAL MANAGER'S REPORT

TO: Board of Directors

FROM: Patricia Mairena, General Manager

DATE: November 12, 2024

RE: Report on Webinar on Making Conservation a California Way of Life Regulation

BACKGROUND

"Making Conservation a California Way of Life is a new way of managing urban water use. The State Water Board will consider a regulation that establishes unique efficiency goals for each Urban Retail Water Supplier in California and provides those suppliers flexibility to implement locally appropriate solutions. As part of the state's all-of-the-above strategy to expand storage, develop new water supplies, and promote more efficient water use, this regulation seeks to cultivate long-term practices that help communities adapt to California's ongoing water challenges. The proposed regulation will lessen the need for the emergency water use reduction targets that were important in recent droughts.

As part of the proposed regulation, urban retail water suppliers – not individual households or businesses – will be held to "urban water use objectives." An urban water use objective is the sum of standard-based budgets for a subset of water uses, such as residential outdoor use."

HISTORY AND TIMELINE

2016 – Then-Governor Jerry Brown issued Executive Order (EO) B-37-16 entitled "Making Water Conservation a California Way of Life."

2018 – Senate Bill 606 and Assembly Bill 1668 intended to codify the requirements passed, collectively referred to as the Long-Term Framework legislation.

From these efforts, three quantitative Water Use Standards were established:

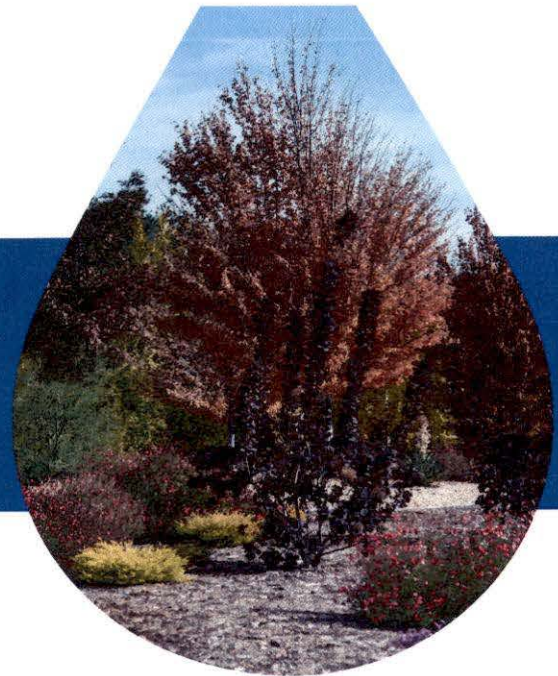
- 1) Indoor Residential
- 2) Outdoor Residential
- 3) CII-DIM (CII = Commercial, Industrial, and Institutions and DIM = Dedicated Irrigation Meter)

Added to the three Water Use Standards are one Water Loss Standard and a variety of adjustments that are collectively used to calculate each urban water supplier's UWUO (Urban Water Use Objective).

January 1, 2025 – Each supplier shall calculate its UWUO annually.

January 1, 2027 – Each supplier shall demonstrate compliance with its UWUO annually. In addition to the UWUO and CII DIM Water Use Standards, suppliers must also meet certain qualitative CII Performance Measures.

Making Conservation a California Way of Life Regulation



The State Water Resources Control Board on July 3 adopted the Making Conservation a California Way of Life regulation. The regulation implements Assembly Bill 1668 and Senate Bill 606, which were signed into law in 2018, to develop a regulatory framework to achieve long-term water use efficiency with the purpose of adapting to climate change and more intense and frequent droughts in California.

What is included in the Making Conservation a California Way of Life regulation?

Under the regulation, urban retail water suppliers must comply with three major components:

- A unique **urban water use objective**;
- **Commercial, industrial and institutional (CII) performance measures**; and
- **Annual reporting**.



Urban Water Use Objective

The **urban water use objective** is a supplier-specific water budget that is the sum of water use efficiency standards for urban water uses for residential indoor water use, residential outdoor water use, CII landscapes with dedicated irrigation meters and supplier system real water loss. These standards are applied to unique local service area characteristics, such as population, climate and landscape area. The urban water use objective also includes adjustments for specified unique water uses, such as evaporative coolers and seasonal tourism, temporary provisions, and/ or a bonus for potable reuse, if applicable.

Urban retail water suppliers can learn more about their expected urban water use objective by visiting the State Water Board's [Water Use Objective Exploration Tool](#) and reviewing the [Provisional Data](#).



Residential Indoor

+



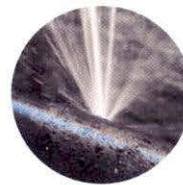
Residential Outdoor

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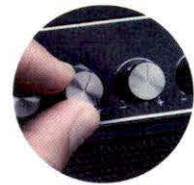
CII-DIM Outdoor

+



Water Loss

+



If applicable:
Variances, Temporary Provisions & Bonuses

CII Performance Measures

Every urban retail water supplier must comply with the following CII performance measures. These CII performance measures are services and programs water suppliers can offer to increase the indoor and outdoor water use efficiency of CII water users. A simplified overview of the CII performance measures is as follows:

- **Classification of CII water accounts** into ENERGY STAR Portfolio Manager's broad categories, plus four additional categories.
- Convert **CII large landscapes** (over 0.5 acres) with mixed use meters (MUMs) to dedicated irrigation meters or employ in- lieu technologies such as advanced metering infrastructure. This requires identifying all CII-MUM landscapes that meet this threshold in a service area.
- Implement **CII best management practices** for the top CII water users (with three possible track options).

Annual Reporting

Starting Jan. 1, 2024, and by Jan. 1 every year thereafter, each urban retail water supplier is required to submit annual reporting requirements to the State Water Board and the Department of Water Resources that includes their urban water use objective, actual urban water use, documentation of the implementation of CII performance measures and a description of progress made towards meeting their urban water use objective (§ Water Code 10609.24).

When does compliance start?

Suppliers must work with their customers to achieve water savings that may be needed to meet the new regulation. Individual customers are not required to comply with the urban water use objective.

Beginning Jan. 1, 2025, and by Jan. 1 every year thereafter, each urban retail water supplier is required to calculate its urban water use objective for the previous year. Each year, the objective will be based on dynamic data such as weather and population. Beginning Jan. 1, 2027, each urban retail water supplier must demonstrate compliance with its urban water use objective.

CONTACT

Chelsea Haines

ACWA Regulatory Relations Manager

(916) 669-2431

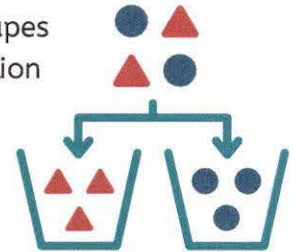
chelseah@acwa.com



CII Classification

Suppliers shall classify all CII water users by June 30, 2027. The 22 categories are based on ENERGY STAR Portfolio Manager's broad groups with some additions. By June 30, 2028, and annually thereafter, suppliers shall maintain at least a 95% classification rate of all CII water users.

- | | | |
|----------------------------------|------------------------|-----------------------|
| 1. Banking/financial services | 9. Office | 17. Warehouse/storage |
| 2. Education | 10. Parking | 18. Other |
| 3. Entertainment/public assembly | 11. Public services | 19. CII laundries |
| 4. Food sales and service | 12. Religious worship | 20. Large landscapes |
| 5. Healthcare | 13. Retail | 21. Water recreation |
| 6. Lodging/residential | 14. Technology/science | 22. Car wash |
| 7. Manufacturing/industrial | 15. Services | |
| 8. Mixed use | 16. Utility | |



Classification Resources and Best Practices

The CalWEP CII Guidebook recommends that for agencies with:

