

**AGENDA**  
**REGULAR MEETING OF THE BOARD OF DIRECTORS**  
Thursday, September 12, 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 August 8, 2024.

B. Accountant's Report for Period Ending June 30, 2024.

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

D. Claims Register for August 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

**6. BUSINESS (NEW):**

- A. OPEB (Other Post Employment Benefits) Actuarially Determined Contribution (ADC) Funding Policy Review.

**REGULAR MEETING OF THE BOARD OF DIRECTORS**

**September 12, 2024**

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- B. Review/Approve Resolution No. 681, Adopting and Restating the Rate and Fee Schedule.

**7. WRITTEN COMMUNICATIONS: None**

**8. ATTORNEY'S REPORT:**

**9. GENERAL MANAGER'S REPORT:**

- A. Report on District's Water Conservation for August 2024.
- B. Update on Implementation of Credit Card Processing Fees Cost Pass Through.
- C. Update on District's Accounting Conversion Progress.
- D. Report on Vehicle Accidents Reported to JPIA for 2020 Ford 250 – June 20, 2024 (Claim #24-0939) and July 19, 2024 (Claim #25-0060).
- E. Report on Losses Filed with JPIA for Overflow Damages at the Rowntree Lift Station - February 5, 2024 (Claim #24-0795).

**10. ITEMS FROM BOARD OF DIRECTORS:**

- A. ACWA LIVE Webinar - From Policy to Practice: Understanding the Making Conservation a California Way of Life Regulation. (Chambers)

**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](mailto: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, August 8, 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  
Wendy Bellinger, Office Supervisor  
Patricia Mairena, General Manager

Visitors Present: None.

**2. PLEDGE OF ALLEGIANCE:** Led by Director Amuzie.

**3. CONSENT CALENDAR:**

President Chambers mentioned that he would like to pull the Accountants' Report and asked the Board to look at page 7 of the report, line item for Sanitary Sewer Expenses which showed a year-to-date variance of \$587,000. President Chambers stated the amount was way off as this line item had to do primarily with the sewer treatment and the budgeted amount should have been very close to the actual amount. President Chambers also stated that he would like to give staff and the accountant a chance to review this; otherwise, if approved now, the Board would not review this until sometime in February, with the audited reports.

General Manager Mairena stated that the error was with the billing audit trail used by the Office Supervisor to prepare the semi-annual sewer payment, and that it contained one billing mistake due to a meter that had been replaced with a starting meter reading of 9,999 instead of zero, so when it was billed, the usage for that meter was recorded as 9,999 (or 59,994 units for the year). General Manager Mairena also stated that the District had not yet made the second payment to Daly City, so a correction would be made with that payment, and the Accountants' Report would be revised.



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President Chambers asked the Board if there were any other questions or comments with the Consent Calendar; otherwise, he asked if there was a motion to approve.

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

The motion was carried unanimously.

**4. PUBLIC COMMENT:** None

**5. BUSINESS (OLD):** None

**6. BUSINESS (NEW):**

**A. Consideration to Approve Resolution No. 680, Establishing the Appropriation Limit Applicable to the District During Fiscal Year 2024-2025.**

Attorney Conneran gave a brief background on the Gann Limit, which was established in the 1970s around the time of Proposition 13, which limits the amount of funds public agencies can spend during a fiscal year and allows for annual adjustments to the amount that was spent the prior year. Attorney Conneran reported that each year, the agencies that are subject to this, get income and population statistics from the State and that the expenditure limit is adjusted every year using a factor that reflects changes in population and the cost of living. Attorney Conneran noted that the change was applied to last year's Appropriation Limit to come up with this year's limit of \$13,840,777. Attorney Conneran mentioned that there was a notice posted in accordance with the requirements, and he recommended approval of Resolution 680.

Director Bautista moved to approve Resolution No. 680, Establishing the Appropriation Limit Applicable to the District During Fiscal Year 2024-2025, seconded by Director Medina.

Roll Call

|                   |     |
|-------------------|-----|
| Director Amuzie   | Aye |
| Director Bautista | Aye |
| Director Medina   | Aye |
| Director Richards | Aye |
| Director Chambers | Aye |

The motion was carried unanimously.

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**B. Authorization for General Manager to Submit Response Regarding Amended Conflict of Interest Code to the San Mateo County Assessor-County Clerk-Recorder.**

General Manager Mairena reported that she had received the correspondence on the board packet requesting a response by September 2<sup>nd</sup> and since there were no changes, she did not think there was a reason to make revisions, and asked Attorney Conneran for his opinion.

Attorney Conneran confirmed that there was no change needed since the positions remained the same, only a motion to authorize the General Manager to submit the Biennial Review Form. General Manager Mairena verified that the only box to be checked on the form was the "No amendment is required."

Director Medina moved to authorize General Manager Mairena to Submit a Response Regarding the Amended Conflict of Interest Code to the San Mateo County Assessor-County Clerk-Recorder, seconded by Director Amuzie.

The motion was carried unanimously.

**C. Consideration to Pass Through the Cost of Credit Card Processing on Water Bills.**

General Manager Mairena reported that staff had checked with Corbin Willits, who processed most of the payments made with a credit card, and they would be able to add the credit card fee to the customers. General Manager Mairena displayed the form that the District would need to complete and mentioned that Corbin Willits was surprised the District had been picking up this charge as many of their customers had moved into that direction. General Manager Mairena mentioned that Corbin Willits also processed checking and savings payments, and the District would need to decide if there would be any charges for these payments. General Manager Mairena reviewed the form, and the fees associated with the processing of credit cards by both Corbin Willits and Celero (Tri-Counties Bank).

Attorney Conneran asked for an explanation as to why there were two different credit card processes, and if the District had a choice as to which process to use. Office Supervisor Bellinger explained the two processes: web payments and in-person or phone payments. A discussion followed as to how the charge could be implemented. President Chambers suggested that the District charged the customer for the actual charge up to 3.5% and 30 cents per transaction. Attorney Conneran agreed it would be appropriate and stated that his preference would be that a notice be issued, and the charge be adopted at the next meeting.

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The Board discussed waiting for the next meeting to adopt the charge might be too close to issuing the bills. Attorney Conneran proposed that the Board adopt this charge now, and he would prepare the revised Rate and Fee Schedule for approval at the next board meeting.

President Chambers asked about the fees charged for processing payments from checking or savings via the website, and how many were being processed. Office Supervisor Bellinger reviewed these fees. President Chambers stated that since the Board had not reviewed these type of charges, the District should not charge any fees for now. General Manager Mairena stated that staff would be monitoring the number of these type of transactions being processed and would report back to the Board at a later date.

Director Bautista moved to approve Passing Through the Actual Cost of Credit Card Processing on Water Bills up to 3.5% plus 30 cents, seconded by Director Medina.

The motion was carried unanimously.

**D. Review/Approve District Newsletter.**

General Manager Mairena displayed the formatted newsletter that was prepared by the Public Relations Committee and told the Board that the first article was written with the assistance of Rate Study Consultant, Catherine Tseng. General Manager Mairena also told the Board that the article on Credit Card Processing Fees Being Implemented would need to be revised to match what was approved. Attorney Conneran provided General Manager Mairena with the wording to replace the last sentence on that article.

General Manager Mairena continued to review the other articles of the newsletter and stated that the credit card fee cost would also need to be updated on the article for Options for Paying Your Bill. Attorney Conneran mentioned that instead of repeating the cost, a sentence reading "this service will incur an additional fee" would be sufficient.

General Manager Mairena finished reviewing the newsletter articles with the Board and asked if there were any comments.

Director Bautista moved to Approve the District Newsletter with the revisions mentioned above, seconded by Director Amuzie.

The motion was carried unanimously.

**E. Consideration to Authorize Attendance to ACWA/JPIA 2024 Membership Summit and Fall Conference, Palm Desert, California, December 2 – December 5, 2024.**

General Manager Mairena stated that she had included the JPIA conference which had always been part of the ACWA Conference and was now renamed the JPIA Membership Summit.

President Chambers asked if any director was interested on attending this conference. Director Amuzie stated he would be interested. There was no interest from the other directors on attending the event.

Director Bautista moved to Authorize Director Amuzie's Attendance to the ACWA/JPIA 2024 Membership Summit and Fall Conference, Palm Desert, California, December 2 – December 5, 2024, seconded by Director Medina.

The motion was carried unanimously

**F. Consideration to Approve Amendment to Employment Agreement Between the Westborough Water District and Patricia Mairena.**

Attorney Conneran reported that last time, he had quickly calculated the approved percentage to the agreement, but he had applied it to the wrong number. Attorney Conneran also reported that this third amendment document being presented to the Board restated the corrected language and the revised number of \$289,099.36.

Director Medina moved to approve the Amendment to Employment Agreement Between the Westborough Water District and Patricia Mairena, seconded by Director Bautista.

The motion was carried unanimously.

**7. WRITTEN COMMUNICATIONS:** None

**8. ATTORNEY'S REPORT:** None

**9. GENERAL MANAGER'S REPORT:**

**A. Engineer's Report. (Pakpour).**

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General Manager Mairena reported that Joubin had stopped by the office the day before but unfortunately, she had missed him.

General Manager Mairena stated that she was still planning on meeting with Joubin, the structural engineer, and Johnny to review Skyline Tank no. 3.

**B. Report on District's Water Conservation for July 2024.**

General Manager Mairena displayed the comparison chart of water use and reported that although water consumption for July 2024 was higher than the last three years, it had gone down in comparison to the base period SFPUC is using for comparison. General Manager Mairena stated that the increase is most likely due to the warmer weather.

President Chambers mentioned that budget wise, we may have overestimated the sales for this past fiscal year. General Manager Mairena replied that the cost would be lower as well.

President Chambers asked about Tier 2 and the minimum purchases amendment. General Manager Mairena commented that she was planning on meeting with the Budget/Finance Committee to discuss it.

**10. ITEMS FROM BOARD OF DIRECTORS:**

**A. Report on BAWSCA Meeting of July 18, 2024 (Chambers).**

President Chambers commented on his report that was included with the board packet and asked if there were any questions. Director Bautista asked if Pure Water Projects had to do with recycled water. President Chambers confirmed they were.

**11. CLOSED SESSION: None**

**12. ADJOURNMENT:**

Without objection, President Chambers adjourned the meeting.  
Time 8:12 p.m.



Seven of Seven  
Minutes of the Regular Meeting of the Board of Directors  
Thursday, August 8, 2024

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

\_\_\_\_\_  
Date

**Westborough Water District**

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



**Chavan & Associates, LLP**  
Certified Public Accountants  
15105 Concord Circle, Suite 130  
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 twelve months ended June 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 twelve months ended June 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 twelve months ended June 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*

August 1, 2024  
Morgan Hill, California

**Westborough Water District**  
**Statement of Net Position**  
**June 30, 2024**

**ASSETS**

**Current Assets:**

|   |                         |
|---|-------------------------|
| Cash (Including \$5,372,796 in Time Deposits) | \$ 5,850,470            |
| Receivables                                   |                         |
| Lease   | 28,116                  |
| Water   | 776,680                 |
| Other   | 55,047                  |
| Prepaid Expenses and Other                    | 34,130                  |
| Inventory                                     | 305,158                 |
| <b>Total Current Assets</b>                   | <b><u>7,049,601</u></b> |

**Non-Current Assets:**

|  |                             |
|--|-----------------------------|
| Lease Receivable   | 209,944                     |
| Utility Plant in Service (Note 5):                       |                             |
| Land   | 182,633                     |
| Work in Progress   | 191,123                     |
| Water Facility   | 8,206,496                   |
| Building   | 1,503,835                   |
| Joint-Use Facilities                                     | 94,907                      |
| Meters   | 935,855                     |
| Office Furniture and Equipment                           | 158,975                     |
| Maintenance Facility                                     | 478,623                     |
| Sewer Facility   | 3,445,900                   |
| <b>Total Utility Plant in Service (Capital Assets)</b>   | <b><u>15,198,347</u></b>    |
| Less Accumulated Depreciation                            | <u>(7,231,513)</u>          |
| <b>Utility Plant in Service-Net Depreciation Expense</b> | <b><u>7,966,834</u></b>     |
| <b>Total Non-Current Assets</b>                          | <b><u>8,176,778</u></b>     |
| <b>Total Assets</b>                                      | <b><u>\$ 15,226,379</u></b> |

**DEFERRED OUTFLOWS**

|                                |                          |
|--------------------------------|--------------------------|
| Deferred Pension Outflows      | \$ 539,882               |
| Deferred OPEB Outflows         | <u>151,580</u>           |
| <b>Total Deferred Outflows</b> | <b><u>\$ 691,462</u></b> |

(continued)

*See accompanying notes and accountant's compilation report*



**Westborough Water District**  
**Statement of Net Position**  
June 30, 2024

**LIABILITIES**

**Current Liabilities:**

|                           |                  |
|---------------------------|------------------|
| Accounts Payable (Note 2) | \$ 1,227,277     |
| Customers' Deposits       | 408,920          |
| Unearned Revenue          | 24,366           |
| Total Current Liabilities | <u>1,660,563</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>\$ 3,029,517</u> |

**DEFERRED INFLOWS**

|                          |                   |
|--------------------------|-------------------|
| Deferred Lease Inflows   | \$ 200,686        |
| Deferred Pension Inflows | 105,232           |
| Deferred OPEB Inflows    | 208,079           |
| Total Deferred Inflows   | <u>\$ 513,997</u> |

**NET POSITION**

|                                      |                      |
|--------------------------------------|----------------------|
| Net Investment in Capital Assets     | \$ 7,966,834         |
| Restricted for Capital Facilities    | 347,103              |
| Unrestricted:                        |                      |
| Reserved for Contingencies           | 278,273              |
| Reserved for Capital Expenditures    | 1,916,100            |
| Non-spendable Inventory and Prepaids | 339,288              |
| Unappropriated                       | <u>1,526,729</u>     |
| Total Net Position                   | <u>\$ 12,374,327</u> |

(concluded)

*See accompanying notes and accountant's compilation report*

**Westborough Water District**  
**Statement of Activities**  
**For the Twelve Months Ended June 30, 2024**

|   |                      |
|---|----------------------|
| <b>Operating Revenue:</b>                   |                      |
| Water Sales (Note 3)                        | \$ 4,143,440         |
| Sewer Svc. and Transfer Charges             | 3,293,969            |
| Misc. Operations                            | 23,589               |
| Capital Facility Income                     | 8,156                |
| <b>Total Operating Revenue</b>              | <u>7,469,154</u>     |
| <b>Operating Expense:</b>                   |                      |
| Water Expenditures                          | 2,810,157            |
| Sanitary Sewer Expenditures                 | 2,939,910            |
| Admin. and General Expenditures             | 1,257,023            |
| Depreciation                                | 341,583              |
| <b>Total Operating Expenses</b>             | <u>7,348,673</u>     |
| <b>Operating Income (Loss)</b>              | 120,481              |
| <b>Non-operating Income (Expense):</b>      |                      |
| Property Taxes                              | 647,270              |
| Investment Interest                         | 241,749              |
| Other                                       | 39,721               |
| <b>Total Non-operating Income (Expense)</b> | <u>928,740</u>       |
| <b>Change in Net Position</b>               | 1,049,221            |
| <b>Net Position - Beginning</b>             | <u>11,325,106</u>    |
| <b>Net Position - Ending</b>                | <u>\$ 12,374,327</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**  
**June 30, 2024**

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

**NOTE 2 -** Accounts payable at June 30, 2024, includes \$1,042,340 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 \$4,000 to account for uncollectible water receivables for the period.

**NOTE 5 -** Changes in utility plant in-service for the twelve months ended June 30, 2024, were as follows:

|                    |    |                   |
|--------------------|----|-------------------|
| Beginning Balance  | \$ | 15,257,432        |
| Engineering        |    | -                 |
| Surveying          |    | -                 |
| Contractors        |    | -                 |
| Other Fixed Assets |    | (59,085)          |
| Ending Balance     | \$ | <u>15,198,347</u> |

**Westborough Water District**  
**Schedule of Income and Expense - Budget to Actual**  
**For the Twelve Months Ended June 30, 2024<sup>1</sup>**

|   | June              | Year<br>to Date     | 2023-24<br>Budget | Percentage<br>to Date | Percentage<br>Variance | \$ Variance<br>YTD Plan |
|---|-------------------|---------------------|-------------------|-----------------------|------------------------|-------------------------|
| <b>Operating Revenue:</b>                   |                   |                     |                   |                       |                        |                         |
| Water Sales (Note 3)                        | \$ 373,221        | \$ 4,143,440        | \$ 4,196,733      | 98.73%                | -1.27%                 | \$ (53,293)             |
| Sewer Svc. and Transfer Charges             | 243,191           | 3,293,969           | 3,284,888         | 100.28%               | 0.28%                  | 9,081                   |
| Misc. Operations                            | 2,339             | 23,589              | 19,200            | 122.86%               | 22.86%                 | 4,389                   |
| Capital Facility Income                     | -                 | 8,156               | -                 | 100.00%               | 100.00%                | 8,156                   |
| <b>Total Operating Revenue</b>              | <b>618,751</b>    | <b>7,469,154</b>    | <b>7,500,821</b>  | <b>99.58%</b>         | <b>-0.42%</b>          | <b>(31,667)</b>         |
| <b>Operating Expense:</b>                   |                   |                     |                   |                       |                        |                         |
| Water Expenditures                          | 240,430           | 2,810,157           | 2,892,667         | 97.15%                | 2.85%                  | 82,510                  |
| Sanitary Sewer Expenditures                 | (33,086)          | 2,939,910           | 2,925,026         | 100.51%               | -0.51%                 | (14,884)                |
| Admin. and General Expenditures             | 127,585           | 1,257,023           | 1,302,458         | 96.51%                | 3.49%                  | 45,435                  |
| Depreciation                                | 28,532            | 341,583             | 365,000           | 93.58%                | 6.42%                  | 23,417                  |
| <b>Total Operating Expenses</b>             | <b>363,461</b>    | <b>7,348,673</b>    | <b>7,485,151</b>  | <b>98.18%</b>         | <b>1.82%</b>           | <b>136,478</b>          |
| <b>Operating Income (Loss)</b>              | <b>255,290</b>    | <b>120,481</b>      | <b>15,670</b>     | <b>768.86%</b>        | <b>668.86%</b>         | <b>104,811</b>          |
| <b>Non-operating Income (Expense):</b>      |                   |                     |                   |                       |                        |                         |
| Property Taxes                              | 11,735            | 647,270             | 676,549           | 95.67%                | -4.33%                 | (29,279)                |
| Investment Interest                         | 68,282            | 241,749             | 90,107            | 268.29%               | 168.29%                | 151,642                 |
| Other                                       | 2,562             | 39,721              | 36,192            | 109.75%               | 9.75%                  | 3,529                   |
| <b>Total Non-operating Income (Expense)</b> | <b>82,579</b>     | <b>928,740</b>      | <b>802,848</b>    | <b>115.68%</b>        | <b>15.68%</b>          | <b>125,892</b>          |
| <b>Net Income (Loss)</b>                    | <b>\$ 337,869</b> | <b>\$ 1,049,221</b> | <b>\$ 818,518</b> | <b>128.19%</b>        | <b>28.19%</b>          | <b>\$ 230,703</b>       |

**Westborough Water District**  
**Schedule of Income and Expense - Budget to Actual**  
**For the Twelve Months Ended June 30, 2024**

|                                     | June      | Year<br>to Date | 2023-24<br>Budget | Percentage<br>to Date | Percentage<br>Variance | \$ Variance<br>YTD Plan |
|-------------------------------------|-----------|-----------------|-------------------|-----------------------|------------------------|-------------------------|
| <b>Water Expenditures:</b>          |           |                 |                   |                       |                        |                         |
| Salaries                            | \$ 37,915 | \$ 439,569      | \$ 440,370        | 99.82%                | 0.18%                  | \$ 801                  |
| Salaries Overtime                   | 579       | 9,395           | 9,000             | 104.39%               | -4.39%                 | (395)                   |
| Benefits                            | 8,404     | 126,615         | 123,323           | 102.67%               | -2.67%                 | (3,292)                 |
| OPEB                                | -         | 3,587           | 2,808             | 127.74%               | -27.74%                | (779)                   |
| Payroll Taxes                       | 2,695     | 33,734          | 34,825            | 96.87%                | 3.13%                  | 1,091                   |
| Technical Communications            | 915       | 9,903           | 11,260            | 87.95%                | 12.05%                 | 1,357                   |
| Utilities                           | 13,808    | 176,485         | 162,716           | 108.46%               | -8.46%                 | (13,769)                |
| Supplies and Small Tools            | 365       | 15,602          | 15,000            | 104.01%               | -4.01%                 | (602)                   |
| Maintenance of System               | -         | 72,813          | 59,905            | 121.55%               | -21.55%                | (12,908)                |
| Special Services                    | 3,521     | 76,886          | 91,717            | 83.83%                | 16.17%                 | 14,831                  |
| Vehicle Expense                     | 3,303     | 30,917          | 35,000            | 88.33%                | 11.67%                 | 4,083                   |
| Water Purchases                     | 168,925   | 1,814,651       | 1,906,743         | 95.17%                | 4.83%                  | 92,092                  |
| Total Water Expenditures            | 240,430   | 2,810,157       | 2,892,667         | 97.15%                | 2.85%                  | 82,510                  |
| <b>Sanitary Sewer Expenditures:</b> |           |                 |                   |                       |                        |                         |
| Treatment & Disposal                | (55,758)  | 2,657,447       | 2,715,565         | 97.86%                | 2.14%                  | 58,118                  |
| Utilities                           | 14,663    | 146,402         | 137,600           | 106.40%               | -6.40%                 | (8,802)                 |
| Repair of Pipelines                 | -         | -               | 5,000             | 0.00%                 | 100.00%                | 5,000                   |
| Repair of Pumps                     | -         | 66,696          | 20,000            | 333.48%               | -233.48%               | (46,696)                |
| Connection Fees                     | -         | 4,270           | -                 | 100.00%               | -100.00%               | (4,270)                 |
| Miscellaneous Sewer Expenses        | 8,009     | 65,095          | 46,861            | 138.91%               | -38.91%                | (18,234)                |
| Total Sanitary Sewer Expenditures   | (33,086)  | 2,939,910       | 2,925,026         | 100.51%               | -0.51%                 | (14,884)                |

**Westborough Water District**  
**Schedule of Income and Expense - Budget to Actual**  
**For the Twelve Months Ended June 30, 2024**

|   | June              | Year<br>to Date     | 2023-24<br>Budget   | Percentage<br>to Date | Percentage<br>Variance | \$ Variance<br>YTD Plan |
|---|-------------------|---------------------|---------------------|-----------------------|------------------------|-------------------------|
| <b>Administrative and General Expenditures:</b> |                   |                     |                     |                       |                        |                         |
| Salaries  | 34,199            | 518,928             | 532,572             | 97.44%                | 2.56%                  | 13,644                  |
| Salaries-Temporary                              | -                 | 749                 | 2,000               | 37.45%                | 62.55%                 | 1,251                   |
| Salaries-Overtime                               | -                 | -                   | 1,500               | 0.00%                 | 100.00%                | 1,500                   |
| Employee Benefits                               | 13,695            | 211,282             | 207,101             | 102.02%               | -2.02%                 | (4,181)                 |
| OPEB  | 9,315             | 14,696              | 4,689               | 313.41%               | -213.41%               | (10,007)                |
| Office Supplies and Postage                     | 997               | 10,472              | 14,151              | 74.00%                | 26.00%                 | 3,679                   |
| Memberships                                     | 11,104            | 57,731              | 48,129              | 119.95%               | -19.95%                | (9,602)                 |
| Utilities                                       | 29                | 880                 | 1,559               | 56.45%                | 43.55%                 | 679                     |
| Telephone                                       | 383               | 4,446               | 4,534               | 98.06%                | 1.94%                  | 88                      |
| Payroll Taxes                                   | 3,256             | 34,220              | 42,770              | 80.01%                | 19.99%                 | 8,550                   |
| Water Conservation                              | -                 | 1,384               | 10,000              | 13.84%                | 86.16%                 | 8,616                   |
| Building & Grounds Maintenance                  | 686               | 9,051               | 14,180              | 63.83%                | 36.17%                 | 5,129                   |
| Parking Rentals                                 | 450               | 5,400               | 5,760               | 93.75%                | 6.25%                  | 360                     |
| Directors Fees                                  | 700               | 9,200               | 11,300              | 81.42%                | 18.58%                 | 2,100                   |
| Engineering Services                            | 2,079             | 17,509              | 55,000              | 31.83%                | 68.17%                 | 37,491                  |
| Accounting                                      | 2,500             | 28,600              | 37,960              | 75.34%                | 24.66%                 | 9,360                   |
| Legal   | 1,678             | 19,567              | 25,400              | 77.04%                | 22.96%                 | 5,833                   |
| Billing   | 4,301             | 60,742              | 55,347              | 109.75%               | -9.75%                 | (5,395)                 |
| Communications                                  | 5,621             | 16,488              | 28,633              | 57.58%                | 42.42%                 | 12,145                  |
| Insurance                                       | 6,317             | 82,949              | 78,777              | 105.30%               | -5.30%                 | (4,172)                 |
| Bad Debts (Note 1)                              | 12,888            | 12,888              | 2,000               | 644.40%               | -544.40%               | (10,888)                |
| Travel  | 1,129             | 8,505               | 13,626              | 62.42%                | 37.58%                 | 5,121                   |
| Miscellaneous                                   | 16,258            | 131,336             | 105,470             | 124.52%               | -24.52%                | (25,866)                |
| <b>Total Admin. and General Expenditures</b>    | <b>127,585</b>    | <b>1,257,023</b>    | <b>1,302,458</b>    | <b>96.51%</b>         | <b>3.49%</b>           | <b>45,435</b>           |
| Depreciation Expense                            | 28,532            | 341,583             | 365,000             | 93.58%                | 6.42%                  | 23,417                  |
| <b>Total Expenses</b>                           | <b>\$ 363,461</b> | <b>\$ 7,348,673</b> | <b>\$ 7,485,151</b> | <b>98.18%</b>         | <b>1.82%</b>           | <b>\$ 136,478</b>       |



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

LOCAL AGENCY INVESTMENT FUND  
MONTHLY ACTIVITY REPORT

| <u>DATE</u>        | <u>AMOUNT</u>     | <u>DESCRIPTION</u>   | <u>TRANSACTION<br/>BALANCE</u> |
|--------------------|-------------------|--|--------------------------------|
| Beginnning Balance |                   |  | \$5,032,626.80                 |
| 08/01/24           | \$ (1,000,000.00) | Transfer funds to TCB<br>(To cover NSMCSD semi-annual payment check) | \$4,032,626.80                 |
| 08/02/24           | \$ (500,000.00)   | Transfer funds to TCB<br>(To cover vendor checks)                    | \$3,532,626.80                 |
| Ending Balance     |                   |  | \$3,532,626.80                 |

Total Investments Last Report Period = \$5,032,626.80  
Total Investments at End of Report Period = \$3,532,626.80

Effective Interest Rate: 4.516%  
(as of 07/24)

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

September 05, 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

August 2024 Statement

| Effective Date | Transaction Date | Tran Type | Confirm Number | Web Confirm Number | Authorized Caller | Amount        |
|----------------|------------------|-----------|----------------|--------------------|-------------------|---------------|
| 8/1/2024       | 7/31/2024        | RW        | 1758100        | 1718545            | PATRICIA MAIRENA  | -1,000,000.00 |
| 8/2/2024       | 7/31/2024        | RW        | 1758093        | 1718546            | PATRICIA MAIRENA  | -500,000.00   |

Account Summary

|                   |               |                    |              |
|-------------------|---------------|--------------------|--------------|
| Total Deposit:    | 0.00          | Beginning Balance: | 5,032,626.80 |
| Total Withdrawal: | -1,500,000.00 | Ending Balance:    | 3,532,626.80 |

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

MULTI-BANK SECURITIES, INC.  
MONTHLY ACTIVITY REPORT

| <u>DATE</u> | <u>AMOUNT</u> | <u>DESCRIPTION</u>      | <u>TRANSACTION<br/>BALANCE</u> |
|-------------|---------------|-------------------------|--------------------------------|
|             |               | Beginnning Balance      | \$140,610.84                   |
| 08/31/24    | \$ 219.96     | Change in Account Value | \$140,830.80                   |
|             |               | Ending Balance          | \$140,830.80                   |

Total Investments Last Report Period = \$140,610.84  
Total Investments at End of Report Period = \$140,830.80

Effective Interest Rate: 3.550%  
(to maturity - 09/30/24)

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.*

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

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

**Your Account Executive:**  
PAUL REHMUS  
(800) 967-4513

### Portfolio at a Glance

|  | This Period  |
|--|--------------|
| <b>BEGINNING ACCOUNT VALUE</b>             | \$140,610.84 |
| <b>Net Change in Portfolio<sup>1</sup></b> | 219.96       |
| <b>ENDING ACCOUNT VALUE</b>                | \$140,830.80 |
| Estimated Annual Income                    | \$5,005.50   |

<sup>1</sup> 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         |
|---------|----------------------|---------------------|---------------------|
| 100%    | Fixed Income         | 140,610.84          | 140,830.80          |
| 100%    | <b>Account Total</b> | <b>\$140,610.84</b> | <b>\$140,830.80</b> |

Please review your allocation periodically with your Account Executive.  
Your Account is 100% invested in Fixed Income.

### 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.

3.C.5

## Income and Expense Summary

|                        | Current Period |               | Year-to-Date      |               |
|------------------------|----------------|---------------|-------------------|---------------|
|                        | Taxable        | Non Taxable   | Taxable           | Non Taxable   |
| <b>Interest Income</b> |                |               |                   |               |
| Bond Interest          | 0.00           | 0.00          | 2,495.89          | 0.00          |
| <b>Total Income</b>    | <b>\$0.00</b>  | <b>\$0.00</b> | <b>\$2,495.89</b> | <b>\$0.00</b> |

## Portfolio Holdings

| Description   | Quantity     | Market Price | Market Value | Accrued Interest | Estimated Annual Income | Estimated Yield         |
|---|--------------|--------------|--------------|------------------|-------------------------|-------------------------|
| <b>FIXED INCOME 100.00% of Portfolio</b> (In Maturity Date Sequence)  |              |              |              |                  |                         |                         |
| <b>Certificates of Deposit</b>  |              |              |              |                  |                         |                         |
| SECURITY BK & TR CO PARIS TENN CTF DEP 3.550% 09/30/24 B/E<br>DTD 09/28/22 ACT/365 1ST CPN DTE 03/28/23<br>Security Identifier: 814010CV4 | 141,000.0000 | 99.8800      | 140,830.80   | 2,139.34         | 5,005.50                | 3.55%                   |
| <b>Total Certificates of Deposit</b>  | 141,000.0000 |              | \$140,830.80 | \$2,139.34       | \$5,005.50              |                         |
| <b>TOTAL FIXED INCOME</b>   | 141,000.0000 |              | \$140,830.80 | \$2,139.34       | \$5,005.50              |                         |
| <b>Total Portfolio Holdings</b>   |              |              |              | Market Value     | Accrued Interest        | Estimated Annual Income |
|   |              |              |              | \$140,830.80     | \$2,139.34              | \$5,005.50              |

**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](http://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.

**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



## Portfolio Holdings Disclosures *(continued)*

### Foreign Currency Transactions *(continued)*

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 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 |
|-------------------------------|---------------------|--------------------|-----------------|----------------------|---------------------|------------------|
| <b>Dividends and Interest</b> | \$0.00              | \$0.00             | \$0.00          | \$2,495.89           | \$0.00              | \$2,495.89       |
| <b>Cash</b>                   |                     |                    |                 |                      |                     |                  |
| Withdrawals                   | 0.00                | 0.00               | 0.00            | 0.00                 | -2,495.89           | -2,495.89        |



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

### Activity Summary (continued)

|                   | Credits This Period | Debits This Period | Net This Period | Credits Year-to-Date | Debits Year-to-Date | Net Year-to-Date |
|-------------------|---------------------|--------------------|-----------------|----------------------|---------------------|------------------|
| <b>Total Cash</b> | \$0.00              | \$0.00             | \$0.00          | \$0.00               | -\$2,495.89         | -\$2,495.89      |
| <b>Totals</b>     | \$0.00              | \$0.00             | \$0.00          | \$2,495.89           | -\$2,495.89         | \$0.00           |

### Messages

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).

3.C.8

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.

### 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



## Important Information and Disclosures (continued)

### The Role of Pershing (continued)

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](http://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.

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

3.C.9

## CLAIMS REGISTER: AUGUST 2024

### 1. GENERAL ACCOUNT FUND:

Total from Cash Disbursements \$ 103,785.00

#### Checks Issued During Month:

|  |              |
|--|--------------|
| ACWA-JPIA (Health Benefits & Ins.-09/24)   | 14,248.67    |
| AT&T (P.S. Phone Bill to 08/01/24)   | 852.65       |
| AT&T Mobility (Field & Office Cell Phones, 07/03-08/02)  | 335.74       |
| Bay Area News Group (Publishing Notice of Pub. Hearings & Ordinance #76)   | 968.78       |
| Bay Area Paving Co., Inc. (Paving at 2473 Wexford Av, SSF)   | 1,977.00     |
| CalPERS (GASB-68 Reporting Services, FY 2024)  | 700.00       |
| CalPERS (Retirement Contributions-08/15/24)  | 6,958.39     |
| CalPERS (Retirement Contributions-PM's Retro Pay 07/01/24-07/31/24)  | 132.48       |
| CalPERS (Retirement Contributions-08/30/24)  | 6,825.90     |
| City of Daly City (Sewer Service Fee, 01/24-06/24)   | 1,042,339.79 |
| Colina Association (Three Parking Spaces Rental, 09/24)  | 450.00       |
| Corpro Companies Inc (Inspection Service on Metetal Surface on Tank #1, 2 & 3)   | 3,150.00     |
| Direct Line (Answering Service, 07/15-08/14)   | 406.40       |
| EFTPS (Employment Taxes-08/15/24)  | 12,004.40    |
| EFTPS (Employment Taxes-08/30/24)  | 10,866.33    |
| EDD (Employment Taxes-08/15/24)  | 2,814.24     |
| EDD (Employment Taxes-08/30/24)  | 2,886.81     |
| Hanson Bridgett LLP (Special Legal Services & Monthly Retainer-07/24)  | 4,155.00     |
| JRocket77 Design (2024 Water Faucet Newsletter - Printing, Mailing and Postage & Billing Forms, Window and Return Envelopes) | 11,532.13    |
| Liftoff Digital, LLC (Web Reporting & Hosting, 08/24)  | 75.00        |
| Lowe's Business (Field Supplies to 08/17/24)   | 14.55        |
| Mairena, Patricia (GM Mairena's Internet Services, 07/27-08/26 & 07/24 Gym Membership)                                       | 84.99        |
| Office Depot (Office Supplies)   | 43.94        |
| PG&E (Summary Bill to 08/20/24)  | 26,374.51    |
| Petty Cash (Misc. Expenses, 07/24)   | 200.55       |
| PUWC - Public Utilities Web Co-Op (Duplicate Payment from PUWC on 06/26 & 07/02)   | 115.88       |
| Quadient Leasing USA, Inc. (Postage Meter Rental, 09/09/24-12/08/24)   | 145.01       |
| SF Water Dept. (Water Purchases, 07/06-08/06)  | 185,567.40   |
| SMC Environmental Health (CUPA/State Surcharge - All L.S.)   | 30.00        |
| So. SF Scavengers (Garbage Services, 07/24)  | 122.40       |
| Technics Auto Body (Auto Body Repairs on Truck #88)  | 7,912.57     |
| Telstar Instruments, Inc. (Service at Main Office Pump Controls)   | 2,614.19     |
| Trap's Tire & Auto Ctr. (Truck #88 (4) New Tires & Alignment)  | 1,096.45     |
| Tri Counties Bank (Monthly Charges Ending 07/31/24)  | 2,391.78     |
| United State Postal Serv. (Postage Meter Refill)   | 500.00       |
| United State Postal Serv. (Billing - Bulk Mail, Permit #419)   | 5,000.00     |
| WEX Bank (Wright Express-Gas Purchases to 08/15/24)  | 1,091.94     |

SUB-TOTAL \$ 1,460,770.87

#### Updated Checks Voided During Month:

|  |  |
|--|--|
|  |  |
|--|--|

TOTAL CLAIMS REGISTER AMOUNT \$ 1,460,770.87

REPORT.: Sep 09 24 Monday  
 RUN....: Sep 09 24 Time: 14:00  
 Run By.: Wendy Bellinger  
 Control Date.: 09/09/24

WESTBOROUGH WATER DISTRICT  
 Accounts Payable Cash Requirements

PAGE: 001  
 ID #: PY-RP  
 CTL.: 000

Posting Period...: 09 24 Fiscal Period...: (03-25) Cash Account No...: 13110

VENDOR I.D.: ALO01 (ALONTO, ADNAN)

| Invoice No                  | Description  | Invoice Date         | Actual Period  | G/L Account # | Discount | Gross Amount | Discount Amount | Net Amount |
|-----------------------------|--|----------------------|----------------|---------------|----------|--------------|-----------------|------------|
|                             |  | Due Date             | Fiscal Tm      |               |          |              |                 |            |
| 090424-                     | ONE WWD WASHING MACHINE REBATE FOR ACCT NO ALO0008 | 09/04/24<br>09/04/24 | 09-24<br>03-25 | A             | 59450    | 100.00       | .00             | 100.00     |
| ** Vendor's Subtotal -----> |  |                      |                |               |          | 100.00       | .00             | 100.00     |

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

|                             |   |                      |                |   |       |       |     |       |
|-----------------------------|---|----------------------|----------------|---|-------|-------|-----|-------|
| 080124-                     | DIRECTOR AMUZIE'S INTERNET SERVICE, 08/10-09/09 | 08/01/24<br>08/01/24 | 09-24<br>03-25 | A | 59450 | 65.00 | .00 | 65.00 |
| ** Vendor's Subtotal -----> |   |                      |                |   |       | 65.00 | .00 | 65.00 |

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

|                             |   |                      |                |   |       |       |     |       |
|-----------------------------|---|----------------------|----------------|---|-------|-------|-----|-------|
| 082224-                     | DIRECTOR BAUTISTA'S INTERNET SERVICE, 09/24 | 08/22/24<br>08/22/24 | 09-24<br>03-25 | A | 59450 | 65.00 | .00 | 65.00 |
| ** Vendor's Subtotal -----> |   |                      |                |   |       | 65.00 | .00 | 65.00 |

VENDOR I.D.: BAY01 (B.A.W.S.C.A.)

|                             |                                   |                      |                |   |       |         |     |         |
|-----------------------------|-----------------------------------|----------------------|----------------|---|-------|---------|-----|---------|
| 8947-                       | WATER LOSS CONTROL PROGRAM, 07/24 | 08/22/24<br>08/22/24 | 09-24<br>03-25 | A | 59450 | 1641.00 | .00 | 1641.00 |
| ** Vendor's Subtotal -----> |                                   |                      |                |   |       | 1641.00 | .00 | 1641.00 |

VENDOR I.D.: C.J01 (C.J. BROWN & COMPANY CPA'S)

|                             |                                 |                      |                |   |       |         |     |         |
|-----------------------------|---------------------------------|----------------------|----------------|---|-------|---------|-----|---------|
| 073124-                     | FY23-24 AUDITED SERVICES, 07/24 | 07/31/24<br>07/31/24 | 09-24<br>03-25 | A | 59450 | 9216.00 | .00 | 9216.00 |
| 083124-                     | FY23-24 AUDITED SERVICES, 08/24 | 08/31/24<br>08/31/24 | 09-24<br>03-25 | A | 59450 | 450.00  | .00 | 450.00  |
| ** Vendor's Subtotal -----> |                                 |                      |                |   |       | 9666.00 | .00 | 9666.00 |

VENDOR I.D.: CAR02 (CARB/PERP)

|                             |                              |                      |                |   |       |        |     |        |
|-----------------------------|------------------------------|----------------------|----------------|---|-------|--------|-----|--------|
| P-0560072-                  | VOLVO GENERATOR REGISTRATION | 09/03/24<br>09/03/24 | 09-24<br>03-25 | A | 59450 | 735.00 | .00 | 735.00 |
| ** Vendor's Subtotal -----> |                              |                      |                |   |       | 735.00 | .00 | 735.00 |

VENDOR I.D.: CAS01 (PETTY CASH)

|                             |                       |                      |                |   |       |       |     |       |
|-----------------------------|-----------------------|----------------------|----------------|---|-------|-------|-----|-------|
| 083124-                     | MISC. EXPENSES, 08/24 | 08/31/24<br>08/31/24 | 09-24<br>03-25 | A | 59450 | 83.68 | .00 | 83.68 |
| ** Vendor's Subtotal -----> |                       |                      |                |   |       | 83.68 | .00 | 83.68 |

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

|                             |  |                      |                |   |       |       |     |       |
|-----------------------------|--|----------------------|----------------|---|-------|-------|-----|-------|
| 081124-                     | DIRECTOR CHAMBERS' INTERNET SERVICE, 08/16-09/15 | 08/11/24<br>08/11/24 | 09-24<br>03-25 | A | 59450 | 65.00 | .00 | 65.00 |
| ** Vendor's Subtotal -----> |  |                      |                |   |       | 65.00 | .00 | 65.00 |

VENDOR I.D.: ERL01 (ERLER & KALINOWSKI, INC.)

|                             |                             |                      |                |   |       |          |     |          |
|-----------------------------|-----------------------------|----------------------|----------------|---|-------|----------|-----|----------|
| C40032.00-                  | WIP- 2024 AWSDA, PAYMENT #1 | 08/30/24<br>08/30/24 | 09-24<br>03-25 | A | 59450 | 18000.00 | .00 | 18000.00 |
| ** Vendor's Subtotal -----> |                             |                      |                |   |       | 18000.00 | .00 | 18000.00 |

REPORT.: Sep 09 24 Monday  
 RUN....: Sep 09 24 Time: 14:00  
 Run By.: Wendy Bellinger

WESTBOROUGH WATER DISTRICT  
 Accounts Payable Cash Requirements

PAGE: 002  
 ID #: PY-RP  
 CTL.: 000

Control Date.: 09/09/24 Posting Period...: 09 24 Fiscal Period...: (03-25) Cash Account No...: 13110

VENDOR I.D.: FAN01 (FANG, KATHY)

| Invoice No                  | Description                            | Invoice Date | Actual Period | G/L Tm | Account # | Discount | Gross Amount | Discount Amount | Net Amount |
|-----------------------------|--|--------------|---------------|--------|-----------|----------|--------------|-----------------|------------|
|                             |  | Due Date     | Fiscal        |        |           |          |              |                 |            |
| 081924-                     | ONE WWD HET REBATE FOR ACCT NO FAN0012 | 08/19/24     | 09-24         | A      | 59450     |          | 50.00        | .00             | 50.00      |
|                             |  | 08/19/24     | 03-25         |        |           |          |              |                 |            |
| ** Vendor's Subtotal -----> |  |              |               |        |           |          | 50.00        | .00             | 50.00      |

VENDOR I.D.: FRE01 (FRENNA, VIIVI)

|                             |  |          |       |   |       |  |       |     |       |
|-----------------------------|--|----------|-------|---|-------|--|-------|-----|-------|
| 082724-                     | ONE WWD HET REBATE FOR ACCT NO FRE0001 | 08/27/24 | 09-24 | A | 59450 |  | 50.00 | .00 | 50.00 |
|                             |  | 08/27/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |  |          |       |   |       |  | 50.00 | .00 | 50.00 |

VENDOR I.D.: JRO01 (JROCKET77 DESIGN & MARKETING (DBA))

|                             |                                 |          |       |   |       |  |         |     |         |
|-----------------------------|---------------------------------|----------|-------|---|-------|--|---------|-----|---------|
| 2845-                       | WEBSITE SERVICES, ADMIN & SEWER | 09/06/24 | 09-24 | A | 59450 |  | 2100.00 | .00 | 2100.00 |
|                             |                                 | 09/06/24 | 03-25 |   |       |  |         |     |         |
| ** Vendor's Subtotal -----> |                                 |          |       |   |       |  | 2100.00 | .00 | 2100.00 |

VENDOR I.D.: LAU05 (LAU, KIN)

|                             |  |          |       |   |       |  |        |     |        |
|-----------------------------|--|----------|-------|---|-------|--|--------|-----|--------|
| 081424-                     | ONE WWD WASHING MACHINE REBATE FOR ACCT NO LAU0057 | 08/14/24 | 09-24 | A | 59450 |  | 100.00 | .00 | 100.00 |
|                             |  | 08/14/24 | 03-25 |   |       |  |        |     |        |
| ** Vendor's Subtotal -----> |  |          |       |   |       |  | 100.00 | .00 | 100.00 |

VENDOR I.D.: LEC01 (LECHOWICZ + TSENG MUNICIPAL CONSULTING)

|                             |                                 |          |       |   |       |  |         |     |         |
|-----------------------------|---------------------------------|----------|-------|---|-------|--|---------|-----|---------|
| 6-                          | WATER & SEWER RATE STUDY, 07/24 | 08/08/24 | 09-24 | A | 59450 |  | 1695.23 | .00 | 1695.23 |
|                             |                                 | 08/08/24 | 03-25 |   |       |  |         |     |         |
| ** Vendor's Subtotal -----> |                                 |          |       |   |       |  | 1695.23 | .00 | 1695.23 |

VENDOR I.D.: LIF01 (LIFTOFF DIGITAL, LLC)

|                             |                                |          |       |   |       |  |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|--|-------|-----|-------|
| 35838-                      | WEB REPORTING & HOSTING, 09/24 | 09/01/24 | 09-24 | A | 59450 |  | 75.00 | .00 | 75.00 |
|                             |                                | 09/01/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       |  | 75.00 | .00 | 75.00 |

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

|                             |   |          |       |   |       |  |       |     |       |
|-----------------------------|---|----------|-------|---|-------|--|-------|-----|-------|
| 080124-                     | DIRECTOR MEDINA'S INTERNET SERVICE, 08/10-09/09 | 08/01/24 | 09-24 | A | 59450 |  | 65.00 | .00 | 65.00 |
|                             |   | 08/01/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |   |          |       |   |       |  | 65.00 | .00 | 65.00 |

VENDOR I.D.: MR 01 (MRC )

|                             |  |          |       |   |       |  |        |     |        |
|-----------------------------|--|----------|-------|---|-------|--|--------|-----|--------|
| IN4327933-                  | XEROX COPIER MAINT. AGREEMENT, 07/19-08/18 | 08/14/24 | 09-24 | A | 59450 |  | 147.71 | .00 | 147.71 |
|                             |  | 08/14/24 | 03-25 |   |       |  |        |     |        |
| ** Vendor's Subtotal -----> |  |          |       |   |       |  | 147.71 | .00 | 147.71 |

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

|                             |                             |          |       |   |       |  |          |     |          |
|-----------------------------|-----------------------------|----------|-------|---|-------|--|----------|-----|----------|
| 4511-                       | ENGINEERING SERVICES, 07/24 | 08/07/24 | 09-24 | A | 59450 |  | 12150.86 | .00 | 12150.86 |
|                             |                             | 08/07/24 | 03-25 |   |       |  |          |     |          |
| ** Vendor's Subtotal -----> |                             |          |       |   |       |  | 12150.86 | .00 | 12150.86 |

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



REPORT.: Sep 09 24 Monday  
 RUN....: Sep 09 24 Time: 14:00  
 Run By.: Wendy Bellinger  
 Control Date.: 09/09/24

WESTBOROUGH WATER DISTRICT  
 Accounts Payable Cash Requirements

PAGE: 003  
 ID #: PY-RP  
 CTL.: 000

Posting Period...: 09-24 Fiscal Period...: (03-25) Cash Account No...: 13110

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

| Invoice No                  | Description                                | Invoice Date | Actual Period | G/L Tm | Account # | Gross Amount | Discount Amount | Net Amount |
|-----------------------------|--|--------------|---------------|--------|-----------|--------------|-----------------|------------|
|                             |  | Due Date     | Fiscal        |        |           |              |                 |            |
| 073124-                     | DIRECTOR RICHARDS' INTERNET SERVICE, 08/24 | 07/31/24     | 09-24         | A      | 59450     | 65.00        | .00             | 65.00      |
|                             |  | 07/31/24     | 03-25         |        |           |              |                 |            |
| ** Vendor's Subtotal -----> |  |              |               |        |           | 65.00        | .00             | 65.00      |

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

|                             |                              |          |       |   |       |        |     |        |
|-----------------------------|------------------------------|----------|-------|---|-------|--------|-----|--------|
| 58910-                      | ADDED NICARAGUA TO SONICWALL | 08/16/24 | 09-24 | A | 59450 | 172.50 | .00 | 172.50 |
|                             |                              | 08/16/24 | 03-25 |   |       |        |     |        |
| ** Vendor's Subtotal -----> |                              |          |       |   |       | 172.50 | .00 | 172.50 |

VENDOR I.D.: WAN05 (LU, SHAN)

|                             |  |          |       |   |       |        |     |        |
|-----------------------------|--|----------|-------|---|-------|--------|-----|--------|
| 090524-                     | ONE WWD WASHING MACHINE REBATE FOR ACCT NO WAN0040 | 09/05/24 | 09-24 | A | 59450 | 100.00 | .00 | 100.00 |
|                             |  | 09/05/24 | 03-25 |   |       |        |     |        |
| ** Vendor's Subtotal -----> |  |          |       |   |       | 100.00 | .00 | 100.00 |

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

|                             |                         |          |       |   |       |          |     |          |
|-----------------------------|-------------------------|----------|-------|---|-------|----------|-----|----------|
| 083124-                     | PAYROLL TRANSFER, 08/24 | 08/31/24 | 09-24 | A | 59450 | 55521.61 | .00 | 55521.61 |
|                             |                         | 08/31/24 | 03-25 |   |       |          |     |          |
| ** Vendor's Subtotal -----> |                         |          |       |   |       | 55521.61 | .00 | 55521.61 |

VENDOR I.D.: \B013 (JOHN M. BREWER )

|                             |                                |          |       |   |       |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR BRE0015 | 09/03/24 | 09-24 | Z | 59450 | 36.37 | .00 | 36.37 |
|                             |                                | 09/03/24 | 03-25 |   |       |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       | 36.37 | .00 | 36.37 |

VENDOR I.D.: \C013 (VITTORIO CASAS )

|                             |                                |          |       |   |       |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR CAS0094 | 09/03/24 | 09-24 | Z | 59450 | 16.19 | .00 | 16.19 |
|                             |                                | 09/03/24 | 03-25 |   |       |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       | 16.19 | .00 | 16.19 |

VENDOR I.D.: \C059 (JOSEPH CHERRY )

|                             |                                |          |       |   |       |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR CHE0256 | 09/03/24 | 09-24 | Z | 59450 | 97.03 | .00 | 97.03 |
|                             |                                | 09/03/24 | 03-25 |   |       |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       | 97.03 | .00 | 97.03 |

VENDOR I.D.: \C060 (HOW YEE CHENG )

|                             |                                |          |       |   |       |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR CHE0281 | 09/03/24 | 09-24 | Z | 59450 | 58.98 | .00 | 58.98 |
|                             |                                | 09/03/24 | 03-25 |   |       |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       | 58.98 | .00 | 58.98 |

VENDOR I.D.: \G011 (JHOANNE GAN )

|                             |                                |          |       |   |       |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR GAN0024 | 09/03/24 | 09-24 | Z | 59450 | 34.85 | .00 | 34.85 |
|                             |                                | 09/03/24 | 03-25 |   |       |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       | 34.85 | .00 | 34.85 |

VENDOR I.D.: \G012 (BARBARA J. GITLITZ )

REPORT.: Sep 09 24 Monday  
 RUN....: Sep 09 24 Time: 14:00  
 Run By.: Wendy Bellinger  
 Control Date.: 09/09/24

WESTBOROUGH WATER DISTRICT  
 Accounts Payable Cash Requirements

PAGE: 004  
 ID #: PY-RP  
 CTL.: 000

Posting Period...: 09-24 Fiscal Period...: (03-25) Cash Account No...: 13110

VENDOR I.D.: \G012 (BARBARA J. GITLITZ )

| Invoice No                  | Description                    | Invoice Date | Actual Period | Tm | G/L Account # | Discount | Gross Amount | Discount Amount | Net Amount |
|-----------------------------|--------------------------------|--------------|---------------|----|---------------|----------|--------------|-----------------|------------|
|                             |                                | Due Date     | Fiscal        |    |               |          |              |                 |            |
| 000C40801-                  | MQ CUSTOMER REFUND FOR GIT0002 | 09/03/24     | 09-24         | Z  | 59450         |          | 91.36        | .00             | 91.36      |
|                             |                                | 09/03/24     | 03-25         |    |               |          |              |                 |            |
| ** Vendor's Subtotal -----> |                                |              |               |    |               |          | 91.36        | .00             | 91.36      |

VENDOR I.D.: \G013 (KYLE GLOVER )

|                             |                                |          |       |   |       |  |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|--|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR GLO0002 | 09/03/24 | 09-24 | Z | 59450 |  | 22.63 | .00 | 22.63 |
|                             |                                | 09/03/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       |  | 22.63 | .00 | 22.63 |

VENDOR I.D.: \L005 (CHRISTINA LEE )

|                             |                                |          |       |   |       |  |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|--|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR LEE0335 | 09/03/24 | 09-24 | Z | 59450 |  | 52.55 | .00 | 52.55 |
|                             |                                | 09/03/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       |  | 52.55 | .00 | 52.55 |

VENDOR I.D.: \L006 (GRACE LEUNG )

|                             |                                |          |       |   |       |  |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|--|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR LEU0029 | 09/03/24 | 09-24 | Z | 59450 |  | 91.36 | .00 | 91.36 |
|                             |                                | 09/03/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       |  | 91.36 | .00 | 91.36 |

VENDOR I.D.: \L033 (KUN LIU )

|                             |                                |          |       |   |       |  |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|--|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR LIU0065 | 09/03/24 | 09-24 | Z | 59450 |  | 62.85 | .00 | 62.85 |
|                             |                                | 09/03/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       |  | 62.85 | .00 | 62.85 |

VENDOR I.D.: \L034 (KING TONG WONG, XIAOWEN LIU)

|                             |                                |          |       |   |       |  |      |     |      |
|-----------------------------|--------------------------------|----------|-------|---|-------|--|------|-----|------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR LIU0067 | 09/03/24 | 09-24 | Z | 59450 |  | 4.79 | .00 | 4.79 |
|                             |                                | 09/03/24 | 03-25 |   |       |  |      |     |      |
| ** Vendor's Subtotal -----> |                                |          |       |   |       |  | 4.79 | .00 | 4.79 |

VENDOR I.D.: \P018 (DEVADIP TEJEIDA PALACIOS )

|                             |                                |          |       |   |       |  |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|--|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR PAL0037 | 09/03/24 | 09-24 | Z | 59450 |  | 69.94 | .00 | 69.94 |
|                             |                                | 09/03/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       |  | 69.94 | .00 | 69.94 |

VENDOR I.D.: \R021 (CAROL REILEY )

|                             |                                |          |       |   |       |  |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|--|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR REI0003 | 09/03/24 | 09-24 | Z | 59450 |  | 32.51 | .00 | 32.51 |
|                             |                                | 09/03/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       |  | 32.51 | .00 | 32.51 |

VENDOR I.D.: \R022 (CHRISTOPHER RONG )

|                             |                                |          |       |   |       |  |       |     |       |
|-----------------------------|--------------------------------|----------|-------|---|-------|--|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR RON0004 | 09/03/24 | 09-24 | Z | 59450 |  | 41.58 | .00 | 41.58 |
|                             |                                | 09/03/24 | 03-25 |   |       |  |       |     |       |
| ** Vendor's Subtotal -----> |                                |          |       |   |       |  | 41.58 | .00 | 41.58 |

VENDOR I.D.: \S005 (AKALJOT K. SINGH )

REPORT.: Sep 09 24 Monday  
RUN....: Sep 09 24 Time: 14:00  
Run By.: Wendy Bellinger

WESTBOROUGH WATER DISTRICT  
Accounts Payable Cash Requirements

PAGE: 005  
ID #: PY-RP  
CTL.: 000

Control Date.: 09/09/24 Posting Period.: 09-24 Fiscal Period...: (03-25) Cash Account No...: 13110

VENDOR I.D.: \S005 (AKALJOT K. SINGH )

| Invoice No                  | Description                    | Invoice Date         | Actual Period  | Tm | G/L Account # | Gross Amount | Discount Amount | Net Amount |
|-----------------------------|--------------------------------|----------------------|----------------|----|---------------|--------------|-----------------|------------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR SIN0042 | 09/03/24<br>09/03/24 | 09-24<br>03-25 | Z  | 59450         | 103.61       | .00             | 103.61     |
| ** Vendor's Subtotal -----> |                                |                      |                |    |               | 103.61       | .00             | 103.61     |

VENDOR I.D.: \S006 (JUAN LIAN SU )

|                             |                                |                      |                |   |       |       |     |       |
|-----------------------------|--------------------------------|----------------------|----------------|---|-------|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR SU 0009 | 09/03/24<br>09/03/24 | 09-24<br>03-25 | Z | 59450 | 32.51 | .00 | 32.51 |
| ** Vendor's Subtotal -----> |                                |                      |                |   |       | 32.51 | .00 | 32.51 |

VENDOR I.D.: \T011 (FASIL TEGENE )

|                             |                                |                      |                |   |       |       |     |       |
|-----------------------------|--------------------------------|----------------------|----------------|---|-------|-------|-----|-------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR TEG0001 | 09/03/24<br>09/03/24 | 09 24<br>03-25 | Z | 59450 | 10.42 | .00 | 10.42 |
| ** Vendor's Subtotal -----> |                                |                      |                |   |       | 10.42 | .00 | 10.42 |

VENDOR I.D.: \W011 (HUI QING WU )

|                             |                                |                      |                |   |       |        |     |        |
|-----------------------------|--------------------------------|----------------------|----------------|---|-------|--------|-----|--------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR WU 0050 | 09/03/24<br>09/03/24 | 09-24<br>03 25 | Z | 59450 | 101.33 | .00 | 101.33 |
| ** Vendor's Subtotal -----> |                                |                      |                |   |       | 101.33 | .00 | 101.33 |

VENDOR I.D.: \Y006 (DEREK YEUNG )

|                             |                                |                      |                |   |       |        |     |        |
|-----------------------------|--------------------------------|----------------------|----------------|---|-------|--------|-----|--------|
| 000C40801-                  | MQ CUSTOMER REFUND FOR YE00015 | 09/03/24<br>09/03/24 | 09-24<br>03-25 | Z | 59450 | 110.55 | .00 | 110.55 |
| ** Vendor's Subtotal -----> |                                |                      |                |   |       | 110.55 | .00 | 110.55 |

\*\* Report's Total -----> 103785.00 .00 103785.00  
=====

\*\* Total Vendors On This Report -----> 41  
=====

\*\* Total Vendors Needing Checks -----> 41  
=====

| Code | Title     |
|------|-----------|
| A    | IMMEDIATE |



# Retiree Medical Plan Funding Policy Review

September 12, 2024

# Funding Policy

- Tells how much to contribute and when
  - An over-simplification, but the essential end-game
- Key Funding Policy Goals:
  - Keeping contributions relatively stable
  - Equitably allocating costs over the employees' period of active service
- Elements of a funding policy include
  - Actuarial cost method
  - Asset smoothing method
  - Amortization method

6.A.2

# District's Actuarial Cost Method

- A technique used to allocate the total present value over an employee's working career (Normal Cost/Service Cost)
- District uses Level Cost Actuarial Model (LCAM) designed to allocate the annual cost of benefits in a level manner over employees' working careers
  - Entry Age Normal, Level % of Pay
  - Develops an Actuarially Determined Contribution that grows annually at the rate of payroll to ensure costs remain a level % of payroll
  - Same method used in GASB 75 accounting

6.A.3



# Actuarially Determined Contribution (ADC)

- ADC includes Normal Cost and Amortization
  - **Normal Cost:** Value of benefits earned during 1 year
  - **Amortization:** Annual payment of Unfunded Liability
    - Assets are either Market Value or Actuarial Value (smoothed)
- Key issues impacting the calculation:
  - Assumptions, some more material than others
    - Discount Rate & Health Trend Rate
  - Unfunded Liability amortization period
    - Too short results in volatile costs
    - Too long increases interest cost and impedes paying costs over working careers (intergenerational equity)

6.A.4

# Amortization Policy

- District uses a funding amortization method different from the GASB 75 accounting method
  - Funding: Level % of payroll over closed period
    - Closed period decreases annually (17 years at 6/30/24)
    - Method was used in GASB 45 and is commonly used today
  - GASB 75 Accounting: Level dollar amount over
    - 5-year period (asset gain/loss)
    - Average future working lifetime (experience and assumption gain/loss; District employee AFWL ~6 years)
    - Immediate recognition (Changes in Benefit Terms)

6.A.5



# Key Issue Needing Board Review

- Most active employees will retiree within 5-8 years changing the profile of plan liabilities
  - Retirees will represent 70%-80% of the plan liability
    - Key Action to Consider: Immunization of the liability by investing more heavily in fixed income investments
    - May not be needed if the plan liability has a relatively small footprint on the balance sheet (i.e., District can handle the volatility)
  - Intergenerational equity is achieved when the next generation of workers is not paying for the last
    - The existing Unfunded Liability amortization period of 17 years is requiring the next generation of workers to pay for some of the legacy employee cost

6.A.6

# Considerations for Change

The CERBT offers two alternative investment strategies the District could use to immunize a larger portion of the liability.

| Trust Name                | CERBT 1               | CERBT 2               | CERBT 3               |
|---------------------------|-----------------------|-----------------------|-----------------------|
| Asset Class Allocation    | Current & Recommended | Current & Recommended | Current & Recommended |
| Global Equity             | 49%                   | 34%                   | 23%                   |
| Fixed Income <sup>1</sup> | 23%                   | 41%                   | 51%                   |
| TIPS                      | 5%                    | 5%                    | 9%                    |
| Global REITs              | 20%                   | 17%                   | 14%                   |
| Commodities               | 3%                    | 3%                    | 3%                    |
| Gross Projected Return    | 6.5%                  | 6.2%                  | 5.9%                  |
| Projected Drawdown        | 23.5%                 | 18.2%                 | 14.6%                 |
| Projected Volatility      | 11.5%                 | 9.5%                  | 8.1%                  |
| Expenses                  | 0.10%                 | 0.10%                 | 0.10%                 |
| Net Projected Return      | 6.4%                  | 6.1%                  | 5.8%                  |

<sup>1</sup> The Fixed Income benchmark for CERBT



Source: CalPERS May 2024 ALM Mid-Cycle Review



# 2024/25 ADC – 3 Scenarios

The table below shows the impact on the 2024/25 ADC due to changes in the premiums (experience), Discount Rate (assumptions), and Amortization Period (methods).

| Est. as of<br>6/30/24 | 2022<br>Premiums | 2024<br>Premiums | 5.25%<br>Discount | 5-Yr Amort.     |
|-----------------------|------------------|------------------|-------------------|-----------------|
| Discount Rate         | 6.25%            | 6.25%            | 5.25%             | 5.25%           |
| 2024 Premiums         | Estimated        | Actual           | Actual            | Actual          |
| AVA                   | Proj. Apr. 2024  | Proj. Apr. 2024  | Proj. Apr. 2024   | Proj. Apr. 2024 |
| Accrued Liability     | \$879,491        | \$949,851        | \$1,037,800       | \$1,037,800     |
| AVA                   | <u>773,441</u>   | <u>773,441</u>   | <u>773,441</u>    | <u>773,441</u>  |
| Unfunded (UAL)        | \$106,050        | \$176,410        | \$264,359         | \$264,359       |
| Funded Status         | 88%              | 81%              | 75%               | 75%             |
| Amort. Period         | 17 years         | 17 years         | 17 years          | 5 years         |
| Normal Cost           | \$23,286         | \$25,124         | \$27,450          | \$27,450        |
| Amort. of UAL         | 8,549            | 14,222           | 21,312            | 60,001          |
| Admin. Expense        | <u>369</u>       | <u>369</u>       | <u>369</u>        | <u>369</u>      |
| ADC                   | <b>\$32,181</b>  | <b>\$39,715</b>  | <b>\$49,131</b>   | <b>\$87,820</b> |

6.A.8

# Board Decisions

- Stay with CERBT Strategy 1?
- Reduce Unfunded Liability Amortization period to:
  - 5 years?
  - 10 years?
  - Stay with current 17 years?
- If reducing the initial period, adopt a policy for managing future gain/loss amounts?
  - Common: Individual layers with fixed periods
    - Assets 5 years, Liability gain/loss 10-15 years, Amendments 15 years
    - Preference for Level Dollar or Level Percent of Pay?

6.A.9

**RESOLUTION NO. 681**

**ADOPTING AND RESTATING THE RATE AND FEE SCHEDULE**

**WESTBOROUGH WATER DISTRICT**

**WHEREAS**, pursuant to various resolutions and ordinances, the District has adopted rates and fees to govern its provision of water, sanitary sewer and special services; and

**WHEREAS**, these rates and fees were last compiled and restated in 2023 when the District adopted Resolution No. 674; and

**WHEREAS**, the District's General Counsel has updated the Rate and Fee Schedule and with the General Manager recommends that the attached Rate and Fee Schedule be adopted and Resolution No. 674 be superseded.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Westborough Water District adopts and restates its Rate and Fee Schedule as attached and that Resolution No. 674 be superseded.

Passed and adopted this 12th day of September, 2024, by the following vote of the Board.

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
President, Westborough Water District

ATTEST:

\_\_\_\_\_  
Secretary of the Board

WESTBOROUGH WATER DISTRICT

RATE AND FEE SCHEDULE

ADOPTED AND RESTATED AS OF SEPTEMBER 12, 2024

BY RESOLUTION NO.681

|      |  |              |
|------|--|--------------|
| I.   | WATER SERVICE                                    |              |
| A.   | Domestic, Commercial and Public Service          | §§ 100 - 106 |
| B.   | Private Fire Protection Service                  | §§ 110 - 115 |
| C.   | Public Fire Protection Service                   | §§ 120 - 123 |
| D.   | Temporary Water Service                          | §§ 130 - 135 |
| II.  | SANITARY SEWER SERVICE                           |              |
| A.   | Sanitary Sewer Service, Handling and Permit Fees | §§ 200 - 202 |
| B.   | Sanitary Sewer Connection Fees                   | §§ 203 - 208 |
| III. | SPECIAL SERVICES                                 | §§ 300 - 307 |
| IV.  | DEPOSITS   | §§ 400 - 405 |

Tables

- I. Service Charge for Installed Water Meters
- II. Service Charge for Temporary Water Meters

Appendices

- A. Rated Maximum Capacity of Different Sizes and Types of Meters
- B. Number of Fixture Units Per Plumbing Fixture
- C. Derivation



## I. WATER SERVICE

### A. Domestic, Commercial or Public Service

#### §100 Water Storage and Supply Fee - Domestic, Commercial or Public Service

At the time of submission of an application to connect to the water distribution facilities of the District, the applicant shall pay a water storage and supply fee according to the size of meter required by the District. The fee (in dollars) shall be computed as follows:

$$\text{Fee} = \frac{\text{Rated Maximum Capacity of Meter (in gpm)}}{20 \text{ gpm}} \times \$8,156.00$$

where the rated maximum capacities of different sizes of meters are shown as Appendix A to this Schedule.

#### §101 Water Meter Installation Fee - Domestic, Commercial or Public Service

- (a) Where the water service connection has been installed, the water meter installation fee shall be 1.5 times the cost of the meter, including transportation and tax, but in no event less than \$75.00.
- (b) Where the water service connection has not been installed, the applicant shall pay, in addition to the fee set forth in §101(a), the cost of installation of the water service connection as determined under §300 et seq. hereof.

#### §102 Water Meter Service Charge - Domestic, Commercial or Public Service

Each customer shall pay a meter service charge bi-monthly according to the size of meter installed, at the rates set forth in Table I to this Schedule.

#### §103 Water Quantity Service Charge -- Domestic, Commercial or Public Service

Charges for water shall be computed as follows:

- (a) If taken through a metered connection, the charges shall be computed at the following rates during each of the periods shown:

| Fiscal Year  | 2024/25      | 2025/26      | 2026/27      | 2027/28      | 2028/29      |
|--|--------------|--------------|--------------|--------------|--------------|
| Effective Date   | July 1, 2024 | July 1, 2025 | July 1, 2026 | July 1, 2027 | July 1, 2028 |
| <b>WATER CHARGE (\$/CCF)</b>                                 | \$10.02      | \$10.83      | \$11.69      | \$12.63      | \$13.64      |
| All consumption per ccf                                      |              |              |              |              |              |
| *1 CCF= ONE HUNDRED CUBIC FEET OR APPROXIMATELY 748 GALLONS. |              |              |              |              |              |

All charges shown shall increase on the dates shown in the table, unless altered by action of the District's Board of Directors. In addition, the Water Charges are subject to pass-through adjustments of increases in SFPUC wholesale water costs that exceed the increases projected in the Rate Study adopted on June 13, 2024. Customers will be notified of any such pass-through charges at least 30 days prior to their implementation.

- (b) If a municipal body desires to take water from an unmetered connection, such as a fire hydrant, the municipal body requesting such service must arrange in advance with the District for measurement of the water consumed and the rate to be charged.

**§104 Minimum Bill for Water Service per Billing Period**

There is no minimum bill for water service per billing period for domestic, commercial service or public service.

**§105 Reconnection Fee - Domestic, Commercial or Public Service**

Where service to any premises has been discontinued, the fee for reconnection of service shall be \$50.00, provided that the fee for reconnection of service shall be \$115.00 in the event that the service is reconnected before or after normal business hours.

**§106 Water Storage and Supply Fees for Multiple Family Projects Having at Least Ten Units**

Notwithstanding §§100 and 110 of the Rate and Fee Schedule, applicants for water service for apartment buildings and other multiple family projects having at least ten (10) units within the project covered by the application, shall pay water storage and supply fees and sanitary sewer connection fees computed in accordance with §§100 and 110 as may be applicable or computed on the prorated basis of \$6,000.00 per acre, whichever amount is more.

**B. Private Fire Protection Service - (Sprinkler Systems for Private Buildings)**

**§110 Water Storage and Supply Fee - Private Fire Protection Service**

At the time of the submission of an application to connect to the water facilities of the District, the applicant shall pay a water storage and supply fee according to the size of the meter required by the District. The fee (in dollars) shall be computed as follows:

$$\text{Fee} = \frac{\text{Rated Maximum Capacity of Meter (in gpm)}}{20 \text{ gpm}} \times \$250.00$$

where the rated maximum capacity of different sizes of meters are shown as Appendix A to this Schedule.

§111 Water Meter Installation Fee - Private Fire Protection Service

The water meter installation fee shall be 1.5 times the cost of the meter but in no event less than \$75.00.

§112 Water Meter Service Charge - Private Fire Protection Service

Each customer obtaining private fire protection service shall pay a meter service charge for the meter according to the rate set forth in Table I to this Schedule.

§113 Water Quantity Charge - Private Fire Protection Service

In addition to the Water Meter Service Charge set forth in §112, each customer obtaining private fire protection service shall pay for water measured as having passed through the meter at the following rates:

- (a) If service is provided through a Detector Check Meter or a proportional line Detector Meter, the charges shall be computed at the following rates during each of the periods shown:

| Fiscal Year                  | 2024/25      | 2025/26      | 2026/27      | 2027/28      | 2028/29      |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| Effective Date               | July 1, 2024 | July 1, 2025 | July 1, 2026 | July 1, 2027 | July 1, 2028 |
| <b>WATER CHARGE (\$/CCF)</b> | \$10.02      | \$10.83      | \$11.69      | \$12.63      | \$13.64      |
| All consumption per ccf      |              |              |              |              |              |

\*1 CCF= ONE HUNDRED CUBIC FEET OR APPROXIMATELY 748 GALLONS.

All charges shown shall increase on the dates shown in the table, unless altered by action of the District's Board of Directors. In addition, the Water Charges are subject to pass-through adjustments of increases in SFPUC wholesale water costs that exceed the increases projected in the Rate Study adopted on June 13, 2024. Customers will be notified of any such pass-through charges at least 30 days prior to their implementation.

§114 Minimum Bill for Water per Billing Period - Private Fire Protection Service

Each customer shall pay, each billing period, not less than the sum of the meter service charge plus an additional amount computed as follows:

\$1.00 per month times the diameter in inches of the fire line.

§115 Reconnection Fee - Private Fire Protection Service

Where service to any premises has been discontinued, the fee for reconnection of service shall be \$25.00.

**C. Public Fire Protection Service**

§120 Water Storage and Supply Fee - Public Fire Protection Service

There shall be no storage and supply fee for fire hydrants or similar facilities installed to provide public fire protection.

§121 Water Meter Installation Fee - Public Fire Protection Service

Fire hydrants and similar facilities installed for public fire protection service shall not be metered. Therefore there shall be no meter installation fee.

§122 Water Meter Service Charge - Public Fire Protection Service

Fire hydrants and similar facilities installed for public fire protection service shall not be metered. Therefore there shall be no meter service charge.

§123 Water Quantity Charge - Public Fire Protection Service

There shall be no charge for water consumed providing public fire protection service or services incidental thereto.

**D. Temporary Water Service**

§130 Water Storage and Supply Fee - Temporary Water Service

There shall be no water storage and supply fee for temporary water service.

§131 Water Meter Installation Fee - Temporary Water Service

All water consumed shall be metered.

- (a) Where the temporary water service is to be obtained from a fire hydrant, the applicant for such temporary water service shall deposit with the District for use of an approved water meter not less than 1.5 times the cost of the meter but in no event less than \$350.00. Upon return of the meter, the deposit shall be refunded less any amount remaining unpaid for water consumed and any amount required to repair the meter should it be damaged.
- (b) Where the temporary water service is to be obtained directly from a transmission or distribution main of the District, the applicant shall pay all



costs of installation of the water service connection in addition to the fee set forth in §131(a).

§132 Water Meter Service Charge - Temporary Water Service

Each customer shall pay a meter service charge which shall be as set forth in Table I.

§133 Water Quantity Charge - Temporary Water Service

(a) Each customer shall pay for water consumed at the following rates during each of the periods shown:

| Fiscal Year  | 2024/25      | 2025/26      | 2026/27      | 2027/28      | 2028/29      |
|--|--------------|--------------|--------------|--------------|--------------|
| Effective Date   | July 1, 2024 | July 1, 2025 | July 1, 2026 | July 1, 2027 | July 1, 2028 |
| <b>WATER CHARGE (\$/CCF)</b><br>All consumption per ccf      | \$10.02      | \$10.83      | \$11.69      | \$12.63      | \$13.64      |
| *1 CCF= ONE HUNDRED CUBIC FEET OR APPROXIMATELY 748 GALLONS. |              |              |              |              |              |

All charges shown shall increase on the dates shown in the table, unless altered by action of the District's Board of Directors. In addition, the Water Charges are subject to pass-through adjustments of increases in SFPUC wholesale water costs that exceed the increases projected in the Rate Study adopted on June 13, 2024. Customers will be notified of any such pass-through charges at least 30 days prior to their implementation.

§134 Minimum Bill for Water per Billing Period - Temporary Water Service

Each customer shall pay not less than the meter service charge for the period of time beginning when the customer obtains the meter from the District and ending when the meter is returned to the District.

§135 Unauthorized Use of Meter - Temporary Water Service

Use of a meter obtained for temporary water service in any unauthorized manner by connection to any unauthorized fire hydrant or by removal from the boundaries of the District without approval may result in the termination of service and the loss of the deposit.



## II. SANITARY SEWER SERVICE

### A. Sanitary Sewer Service, Handling & Permit Fees

Each customer shall pay, on a bi-monthly basis, a sanitary sewer service charge computed at the rate shown below for each applicable period per one hundred (100) cubic feet of water consumption. Water consumption shall be calculated on the basis of the total consumption during the preceding winter months of January and February, with a minimum of 2 units of one hundred (100) cubic feet of water per two-month period. All Sewer Rates shown in the table below shall increase on the dates shown in the table, unless altered by action of the District's Board of Directors. In addition, the Sewer Rates are subject to pass-through adjustments of increases in NSMCSD wholesale treatments costs that exceed the increases projected in the Rate Study adopted on June 13, 2024. Customers will be notified of any such pass-through charges at least 30 days prior to their implementation.

| Fiscal Year         | 2024/25      | 2025/26      | 2026/27      | 2027/28      | 2028/29      |
|---------------------|--------------|--------------|--------------|--------------|--------------|
| Effective Date      | July 1, 2024 | July 1, 2025 | July 1, 2026 | July 1, 2027 | July 1, 2028 |
| Sewer Rate per ccf* | \$12.23      | \$13.45      | \$14.80      | \$16.28      | \$17.90      |

\*1 ccf= one hundred cubic feet or 748 gallons. Charges are applied to January and February consumption.

#### §201 Sanitary Sewer Handling Charge

The former Sanitary Sewer Handling Charge is now included as part of the Sewer Rate stated in Section 200.

#### §202 Sanitary Sewer Permit Fee

- (a) Where the lateral sewer portion of the side sewer has been installed, the applicant shall pay a sanitary sewer permit fee of \$100.00 for each building sewer to be constructed.
- (b) Where the lateral sewer portion of the side sewer has not been installed, the applicant shall pay, in addition to the fee set forth in §202(a), the cost of installation of the lateral sewer as determined under §300 et seq. hereof.

**B. Sanitary Sewer Connection Fees**

**§203 Sanitary Sewer Connection Fee - Single Family Residential Service**

- (a) Dwelling units in any one 12 month period by a builder/developer or any subsidiary, partner or joint venture with no more than 33 fixture units per residential unit .....\$2,800 Minimum per D/U
- (b) New Single Family Residence with Secondary Unit (up to an additional 33 fixture units for the single family and up to 11 fixture units for the secondary unit).....\$3,685 for both units
- (c) Conversion of Single Family Residence to one with Secondary Unit (up to an additional 11 fixture units for conversion).....\$650 for second unit

Plus, as to Item (1) above, if there is in excess of 33 fixture units, an additional .....\$68 per fixture unit

Plus, as to Item (1) above, common facilities .....\$68 per fixture unit

As to Items (2) and (3) above, if there is in excess of 33 fixture units to primary residence or in excess of a total of 11 fixture units in the secondary unit, there is an additional.....\$68 per fixture unit

**§204 Sanitary Sewer Connection Fee - Multiple Family Residential Service**

At the time of submission of an application to connect to the sanitary sewer collection facilities of the District, the applicant shall pay a sanitary sewer connection fee as follows:

Connection Fee up to and including 21 fixture units.....\$2175 Minimum per DU

Plus, in excess of 21 fixture units.....\$68 per fixture unit

Plus, common facilities.....\$68 per fixture unit

**§205 Sanitary Sewer Connection Fee - Multiple Family Projects Having at Least Ten Units**

Notwithstanding §§203 and 204 of the Rate and Fee Schedule, applicants for sanitary sewer service for apartment buildings and other multiple family projects having at least ten (10) units within the project covered by the application, shall pay sanitary sewer connection fees computed in accordance with §§203 and 204 as may be applicable or computed on the prorated basis of \$6,000.00 per acre, whichever amount is more.

§206 Sanitary Sewer Connection Fee - Commercial, Industrial, Public or Other Uses

- (a) Commercial, Industrial Uses--At the time of submission of an application to connect to the sanitary sewer collection facilities of the District, the applicant shall pay a sanitary sewer connection fee as follows:

Connection Fee.....\$3350 Minimum  
Plus, for fixture units.....\$68 per fixture unit

Plus, additional fees which may be charged based on type of use and/or type and/or amount of discharge

- (b) Condominium Conversion--Each customer shall pay the difference between charges initially paid for connection as a multiple dwelling, as credited against charges for single dwellings in effect at time of conversion to condominium.
- (c) Change or Use/Alteration or Addition to Existing Connection--Each customer shall pay, for change of use/alteration or addition to connection a minimum of \$63, plus \$63 for each additional fixture unit in excess of 33.
- (d) Special Connection Charges--In addition to the above fees, the District may impose charges based on type of use, discharge, or impact on District facilities, to provide the equitable distribution of the cost of District's wastewater system.
- (e) Swimming Pools--Each customer shall pay a charge of \$63 per fixture unit.

2" Discharge Pipe = 4 fixture units  
3" Discharge Pipe = 6 fixture units  
4" Discharge Pipe = 8 fixture units

Industrial Waste Discharge Permit Required Use--Each customer shall pay a minimum of \$500 for the District's cost of processing the Industrial Waste Discharge Permit Application and Permit, reviewing proposed monitoring programs, and inspecting pretreatment and monitoring facilities. If the District's estimate of expenses exceeds the minimum fee of \$500 per permit by 25%, the fee shall be based on said estimate costs.

Public Sewer Construction

- (1) Encroachment Permit.....\$70

- (2) Inspection Charge--Each customer shall pay a sum equal to the District's cost for inspection, including but not limited to staff's hourly rate, plus benefits, transportation, and administrative costs. The minimum cost shall be \$70.

Alteration of Existing Use of Installation.....\$70 Minimum

Note 1: This fee does not apply to Industrial Uses which are required to obtain an Industrial Waste Permit.

Note 2: The District Board of Directors may waive said fee for Public Use buildings if it finds that the public interest is served by such waiver and if the Board of Directors of the North San Mateo County Sanitation District agrees to a waiver of such fee.

The number of fixture units per plumbing fixture is shown on Appendix B to this Schedule.

§207 Inspection Fees

For each building sewer installation.....\$100/installation

§208 Definitions

The terms "single family residential service" and "multiple family residential service" shall have the meanings adopted by the North San Mateo County Sanitation District, i.e., units to which the fee title is sold separately, whether they are physically attached or detached, are considered single family residential units.

### III. SPECIAL SERVICES

§300 Special Services

The District will provide advisory, technical, legal and maintenance services to applicants requesting assistance in connecting to or extending the water and sanitary sewer systems of the District, provided the applicant pays to the District the cost of such services plus an additional 10% to defray unallocated expenses of the District.

§301 Administrative Services

Subject to §300, the costs of District administrative services resulting from assistance given to applicants for water or sanitation service shall be charged to the applicant.

§302 Engineering Services

Subject to §300, the costs of engineering services performed for the District resulting from assistance to applicants for water or sanitation services shall be charged to the applicant.

§303 Legal Services

Subject to §300, the costs of legal services performed for the District resulting from assistance to applicants for water or sanitation service shall be charged to the applicant.

§304 Maintenance Services

The District does not provide maintenance service for individual customers except under emergency situations. When such service is provided, the customer will be billed at the prevailing rate for plumbing contractors but not less than \$25.00 per hour plus cost of materials.

§305 Water Service Installation or Installation of a Lateral Sewer Portion of a Side Sewer

To install a water service connection or a lateral sewer portion of a side sewer, the applicant shall execute a Development Agreement with the District, which includes provisions for District review of the plans and inspection of the work, bonding and insurance requirements and dedication of easements to the District. The cost of installation of a water service connection and/or the lateral sewer portion of a side sewer shall be the sum of the costs of construction, engineering, administrative, inspection and legal services incurred by the District, as set forth in §300, as well as the storage and supply fee and water meter installation fee if applicable.

In addition, applicant will be required to obtain any necessary permits from the City of South San Francisco and any other governing jurisdictions.

§306 Deposit for Services

To secure the payment of costs incurred by the District pursuant to the foregoing sections, the applicant or customer may be required to deposit money with the District in accordance with §400 et seq. hereof.

§307 Late Payment Charges

A late payment charge in the amount of 3.5% of the total bill or a minimum amount of \$3.50, whichever is greater, shall be added to any bill that is not paid within 20 days of the date of the bill. A second late payment charge in the amount of 5% of the amount of the bill including the first late payment charge, or a minimum of



\$5.00, whichever is greater, shall be added to any bill that is not paid within 30 days of the date of the bill. If the total amount due and owing, including the late payment charges set forth above, are not paid within 32 days of the date of the bill, a District representative will attempt to collect the amount due and owing from the customer in person at the address of the water account. The account will be subject to service termination if the total amount due and owing to the District, including the two late payment charges plus an additional \$30.00 charge for service continuation, is not paid at that time.

§308 Non-sufficient Funds Fee

Each customer shall pay a fee of \$30.00 for each check returned by the bank for insufficient funds.

§309 Credit Card Charge Back Fee

Each customer shall pay a fee of \$40.00 for each credit card charge that is contested by the customer and charged back to the District by the credit card servicer.

§310 Credit Card Fees

All payments made by credit card will incur a fee equal to the amount charged by the credit card processing service, with a cap of 3.5% plus a \$0.30 charge per payment.

§310 Unauthorized Connection Fee

An unauthorized connection fee of \$50.00 will be charged to each customer who, without the authorization or consent of the District, connects or reconnects to the District's water facilities. This fee shall be in addition to any costs of labor and materials needed to repair any damage to the District's facilities or property.

#### **IV. DEPOSITS**

§400 Deposit - Water Meter Test

Any customer requesting the District to test the accuracy of the water meter serving his premises shall deposit with the District \$25.00, which deposit will be returned if the test shows the meter records more than 2% fast. If the meter records 2% or less in error, the cost of testing the meter including the cost of transportation to and from the laboratory shall be deducted from the deposit and the balance refunded to the customer.

§401 Establishment of Credit/Responsibility for Payment of Account

All applicants for water and sewer service shall make a security deposit with the District in the amount of \$150.00 to establish an account for service. The deposit, less the amount of any unpaid water and sewer bills, will be refunded, without interest, upon termination of service.

Where a tenant has been delinquent in the payment of water and sewer service charges to a property for residential use, applications for service to subsequent tenants at that property shall be provided on the account of the landlord or property owner.

§402 Deposit - Water Service Connection Installation

Whenever it is necessary to install a water service connection to provide service to the premises of an applicant, the applicant shall deposit with the District 120% of the estimated cost of installation of the connection.

§403 Deposit - Lateral Sewer Installation

Whenever it is necessary to install a lateral sewer connection to provide service to the premises of an applicant, the applicant shall deposit with the District 120% of the estimated cost of installation of the connection.

§404 Deposit - Extension of Service

Where an applicant proposes to extend water and/or sewer facilities of the District, the applicant shall deposit with the District an amount equal to 5% of the cost of construction of the facilities to secure the payment of all engineering, administrative, inspection, and legal costs plus overhead incurred by the District, but in no event less than \$1,000.00.

§405 Deposit - Special Services to District

Whenever an applicant requests assistance of the District regarding administrative, engineering, or legal services, the applicant shall deposit an amount equal to the estimated cost of such services but in no event less than \$1,000.00.

**TABLE I**

|                               | Current    | PROPOSED     |              |              |              |              |
|-------------------------------|------------|--------------|--------------|--------------|--------------|--------------|
|                               |            | 2024/25      | 2025/26      | 2026/27      | 2027/28      | 2028/29      |
| Effective Date                |            | July 1, 2024 | July 1, 2025 | July 1, 2026 | July 1, 2027 | July 1, 2028 |
| <b>METER SERVICE CHARGE</b>   |            |              |              |              |              |              |
| <u>Meter Size</u>             |            |              |              |              |              |              |
| 5/8"                          | \$44.00    | \$65.87      | \$71.13      | \$76.82      | \$82.97      | \$89.61      |
| 3/4"                          | \$58.41    | \$79.96      | \$86.35      | \$93.25      | \$100.72     | \$108.78     |
| 1"                            | \$76.01    | \$108.14     | \$116.78     | \$126.11     | \$136.21     | \$147.11     |
| 1-1/2"                        | \$137.61   | \$178.59     | \$192.85     | \$208.26     | \$224.93     | \$242.93     |
| 2"                            | \$183.81   | \$263.13     | \$284.14     | \$306.84     | \$331.40     | \$357.92     |
| 3"                            | \$322.41   | \$460.39     | \$497.15     | \$536.86     | \$579.83     | \$626.23     |
| 4"                            | \$692.01   | \$742.19     | \$801.45     | \$865.46     | \$934.73     | \$1,009.53   |
| 6"                            | \$1,033.89 | \$1,446.69   | \$1,562.20   | \$1,686.96   | \$1,821.98   | \$1,967.78   |
| 8"                            | \$1,526.14 | \$2,292.09   | \$2,475.10   | \$2,672.76   | \$2,886.68   | \$3,117.68   |
| <b>WATER CHARGE (\$/CCF)*</b> |            |              |              |              |              |              |
| All consumption per ccf       | \$9.04     | \$10.02      | \$10.83      | \$11.69      | \$12.63      | \$13.64      |

\*1 ccf = one hundred cubic feet or approximately 748 gallons.

All charges shown in Table I shall increase on the dates shown in the table, unless altered by action of the District's Board of Directors.

**TABLE II**  
**SERVICE CHARGE FOR TEMPORARY WATER METERS**

| <u>Meter Size</u>          | <u>Monthly Charge</u> |
|----------------------------|-----------------------|
| 5/8" with Hydrant Fittings | \$ 32.94              |
| 1" with Hydrant Fittings   | \$ 54.17              |
| 3" with Hydrant Fittings   | \$230.20              |

NOTE: A deposit is required for the loan of a meter with hydrant fittings, as follows:

| <u>Meter Size</u> | <u>Deposit</u> |
|-------------------|----------------|
| 5/8"              | \$ 350         |
| 1"                | \$ 450         |
| 3"                | \$3,250        |

## APPENDIX A

### Rated Maximum Capacity of Different Sizes and Types of Meters

| <u>Size</u> | <u>Disc</u> | <u>Compound</u> | <u>Torrent</u> | <u>Main Line<br/>(Propeller)</u> |
|-------------|-------------|-----------------|----------------|----------------------------------|
| 5/8 x 3/4   | 20 gpm      |                 |                |                                  |
| 3/4         | 30 gpm      |                 |                |                                  |
| 1           | 50 gpm      |                 |                |                                  |
| 1-1/2       | 100 gpm     |                 |                |                                  |
| 2           | 160 gpm     | 160 gpm         | 175 gpm        | 80 gpm                           |
| 3           | 300 gpm     | 315 gpm         | 400 gpm        | 200 gpm                          |
| 4           |             | 500 gpm         | 700 gmp        | 400 gpm                          |
| 6           |             | 1000 gpm        | 1600 gpm       | 900 gpm                          |
| 8           |             | 1600 gpm        | 2800 gpm       | 1200 gpm                         |
| 10          |             | 2300 gpm        | 4200 gpm       | 1500 gpm                         |
| 12          |             |                 | 6400 gpm       | 2000 gpm                         |
| 14          |             |                 |                | 2500 gpm                         |
| 16          |             |                 |                | 3500 gpm                         |



## APPENDIX B

### Number of Fixture Units Per Plumbing Fixture

| <u>Kind of Fixture</u>  | <u>Units</u> |
|---|--------------|
| Bathtubs  | 2            |
| Bidets  | 2            |
| Dental units or cuspidors   | 1            |
| Drinking fountains  | 1            |
| Floor drains  | 2            |
| Interceptors for grease, oil, solids, etc.  | 3            |
| Interceptors for sand, auto wash, etc.  | 6            |
| Laundry tubs or clotheswashers (residential)  | 2            |
| Laundry tubs or clotheswashers (self-service laundry -- 2 units each)   | 2            |
| Receptors (floor sinks) indirect waste receptors for refrigerators, coffee urn, water station, etc.                     | 1            |
| Receptors, indirect waste receptors for commercial sinks, dishwashers, airwashers, etc.                                 | 3            |
| Showers, single stalls  | 2            |
| Showers, gang (one unit per head)   | 1            |
| Sinks, bar, residential (1-12" min. waste)  | 1            |
| Sinks, bar, commercial (2" min. waste)  | 2            |
| Sinks, commercial or industrial, schools, etc., including dishwashers, wash up sinks and wash fountains (2" min. waste) | 3            |
| Sinks, flushing rim clinic  | 6            |
| Sinks, and/or dishwashers (residential, 2" min. waste)  | 2            |
| Sinks, service  | 3            |
| Trailer Park traps (one for each trailer)   | 6            |
| Urinals, pedestal   | 6            |
| Urinals, stall  | 2            |

|                                      |   |
|--------------------------------------|---|
| Urinals, wall (2" min. waste)        | 2 |
| Urinals, wall trough (2" min. waste) | 3 |
| Wash basins (lavatories) single      | 1 |
| Wash basins, in sets                 | 2 |
| Water closets                        | 6 |

Drain line stubs which provide a means for future extension of drains shall be assigned the number of fixture units listed in the following schedule:

| <u>Diameter of Drain Line</u> | <u>Fixture Units</u> |
|-------------------------------|----------------------|
| 1-1/2 - inches and smaller    | 2                    |
| 2 - inches                    | 3                    |
| 2-1/2 - inches                | 4                    |
| 3 - inches                    | 5                    |
| 4 - inches                    | 6                    |

Change of Use. If, at any time after payment of a connection charge, there is a change of use on the premises resulting in more than a ten fixture unit increase in plumbing fixtures, the owner shall, prior to issuance of a change of use permit, pay to the District \$55 for each fixture unit in excess of the number used in calculating the original connection charge.

## **APPENDIX C**

### **Derivation**

1. Rate and Fee Schedule originally adopted May 11, 1967 by Resolution No. 192, effective May 14, 1967.
2. §143 amended by motion August 21, 1969, effective September 1, 1969.
3. §202 and §212 amended by motion December 11, 1969, effective January 1, 1970.
4. §§103, 113 and 133 amended by motion April 9, 1970, effective July 1, 1970 for water consumed commencing May 1, 1970.
5. §143 amended by motion May 14, 1970, effective July 1, 197- for water consumed commencing May 1, 1970.
6. §§210, 211 and 212 amended by motion February 15, 1972, effective March 15, 1972.
7. §104 and §214 added by Resolution No. 250 adopted March 9, 1972, effective March 15, 1972.
8. §200 and §210 amended by motion September 14, 1972, effective September 15, 1972.
9. §202 and §212 amended by motion September 14, 1972, effective November 1, 1972.
10. §212 amended by motion October 12, 1972, effective November 1, 1972.
11. §§103, 113 and 133 amended by motion June 26, 1974, effective July 1, 1974.
12. §§103, 113 and 133 amended by Resolution No. 273, adopted June 26, 1974.
13. §§202, 212 amended by Resolution No. 274, adopted July 11, 1974.
14. §202 and §212 amended by motion July 11, 1974, effective July 1, 1974.
15. §§210 and 212 amended by Resolution No. 281, adopted March 13, 1975.
16. §§103, 113 and 133 amended by Resolution No. 306, adopted June 10, 1976.
17. §203 added and §§202 and 212 amended by Resolution No. 309, adopted by July 8, 1976.
18. §§220 and 210 amended by Resolution No. 318, adopted February 10, 1977.
19. §§103, 113 and 133 amended by Resolution No. 319, adopted February 10, 1977.
20. §§200 and 210 amended by Resolution No. 320, adopted February 10, 1977.

21. §§103 and 104 amended by Resolution No. 321, adopted March 10, 1977.
22. §§113 and 133 amended by Resolution No. 321, adopted March 10, 1977.
23. §210 amended by Resolution No. 323, adopted May 12, 1977.
24. §210 amended by Resolution No. 329, adopted July 14, 1977.
25. §§103, 104, 113 and 133 amended by Resolution No. 338, adopted March 9, 1978.
26. §203 deleted, §§213, 220, 221 and 222 added and conforming amendments made to other sections by Resolution No. 349, restating the Rate and Fee Schedule, adopted February 8, 1979.
27. §§103, 104, 113 and 133 amended by Resolution No. 354, adopted May 8, 1979.
28. §§203, 213 and 223 added by Resolution No. 356, adopted July 9, 1979.
29. §§202, 212 and 222 amended by Resolution No. 358, adopted August 9, 1979.
30. §307 added by Resolution No. 359, adopted October 11, 1979.
31. Table II of Rate and Fee Schedule amended by Resolution No. 372, adopted October 9, 1980.
32. Table I of the Rate and Fee Scheduled amended by Resolution No. 376, adopted March 19, 1981.
33. §§202, 212 and 221 amended by Ordinance 23, adopted July 10, 1986.
34. §§200, 210 and 220 of the Rate and Fee Schedule amended by Ordinance No. 24, adopted September 4, 1986.
35. §§202, 212 and 222 amended by Ordinance No. 25, adopted August 13, 1987.
36. §§102, 112, 122 and 132 amended by Resolution No. 438, adopted May 10, 1990.
37. §§103, 104 and 113 amended by Resolution No. 441, adopted June 14, 1990.
38. §§103, 113 and 133 amended by Resolution No. 444, adopted April 1, 1991.
39. §§103, 104 and 133 amended by Resolution No. 445, adopted April 25, 1991.
40. §§103, 113 and 133 amended by Resolution No. 451, adopted June 11, 1992.
41. §§202, 212 and 222 amended by Ordinance No. 37, adopted August 13, 1992.
42. §§103, 113 and 133 amended by Resolution No. 454, adopted April 8, 1993.

43. §§103, 113 and 133 amended by Resolution No. 456, adopted June 10, 1993.
44. §§202, 212 and 222 amended by Ordinance No. 39, adopted August 12, 1993.
45. §§103, 113 and 133 amended by Resolution No. 460, adopted June 20, 1994.
46. §§202, 212 and 222 amended by Ordinance No. 40, adopted July 13, 1995.
47. §307 amended by Resolution No. 468, adopted July 11, 1996.
48. §§202, 212 and 222 amended by Ordinance No. 41, adopted July 17, 1997.
49. All sanitary and sewage fees, except for §§202, 212 and 222, restated and adopted by Ordinance No. 42, adopted October 9, 1997.
50. §§202, 212 and 222 amended by Ordinance No. 43, adopted July 8, 1999.
51. §§103, 113 and 133 amended by Resolution No. 486, adopted July 8, 1999.
52. §§202, 212 and 222 amended by Ordinance No. 45, adopted August 2, 2001.
53. §§103, 113 and 133 amended by Resolution No. 502, adopted June 13, 2002.
54. §§202, 212 and 222 amended by Ordinance No. 46, adopted June 13, 2002.
55. §§202, 212 and 222 amended by Ordinance No. 47, adopted July 10, 2003.
56. §§202, 212 and 222 amended by Ordinance No. 48, adopted July 1, 2004.
57. §§200, 210, and 220 amended by Ordinance No. 49, adopted July 14, 2005.
58. §§202, 212, and 222 amended by Ordinance No. 50, adopted July 14, 2005.
59. Rate and Fee Schedule adopted and restated by Resolution No. 528, adopted May 18, 2006.
60. §§103, 113, and 133 amended by Resolution No. 531, adopted July 13, 2006.
61. §§200 amended by Ordinance No. 51, adopted July 13, 2006.
62. §§200 amended by Ordinance No. 53, adopted July 12, 2007.
63. §§200 amended by Ordinance No. 51, adopted July 13, 2006.
64. §§103, 113, and 133 amended by Resolution No. 541, adopted July 10, 2008
65. §§200 amended by Ordinance No. 55, adopted July 10, 2008



66. §§103, 113, and 133 amended by Resolution No. 550, adopted July 9, 2009
67. §§200, 201 amended by Ordinance No. 57, adopted July 9, 2009
68. §§103, 113, and 133 amended by Resolution No. 556, adopted July 8, 2010
69. §§105, 115, and 307 amended by Resolution No. 557, adopted July 8, 2010
70. §§103, 113, and 133 amended by Resolution No. 564, adopted July 14, 2011
71. §§103, 113, and 133 amended by Resolution No. 569, adopted June 14, 2012
72. §§200 amended by Ordinance No. 62, adopted July 11, 2013.
73. §§103, 113, and 133 amended by Resolution No. 581, adopted July 10, 2014.
74. §§200, 201 amended by Ordinance No. 63, adopted July 10, 2014.
75. §§200, 201 amended by Ordinance No. 66, adopted July 10, 2015.
76. §§103, 113 and 133 amended by Resolution No. 589, adopted July 10, 2015.
77. §100, amended by Resolution \_\_\_, adopted May 12, 2016
78. §200, amended by Ordinance No. 68, adopted July 14, 2016.
79. §§103, 113, and 133 amended by Resolution No. 595, adopted July 14, 2016.
80. §§105 and 307 amended by , and 308, 309, and 310 added by, Resolution No. 596, adopted July 14, 2016.
81. §§200, 201 amended by Ordinance No. 70, adopted July 13, 2017.
82. §§200, 201 amended by Ordinance No. 71, adopted July 12, 2018.
83. Table 1 amended by Resolution 608, adopted July 12, 2018.
84. §200, amended by Ordinance No. 72, adopted July 8, 2021.
85. §§103, 113, and 133 amended by Resolution No. 628, adopted July 8, 2021.
86. Table 1 amended by Resolution 629, adopted July 8, 2021.
87. §200, amended by Ordinance No. 74, adopted July 14, 2022.

88. §§103, 113, and 133 amended by Resolution No. 656, adopted July 14, 2022.
89. §200 amended by Ordinance No. 75, adopted July 13, 2023.
90. §§103, 113, and 133 amended by Resolution No. 672, adopted July 13, 2023.
91. §200 amended by Ordinance No. 76, adopted July 12, 2024.
92. §§103, 113, and 133 amended by Resolution No. 678, adopted July 12, 2024.

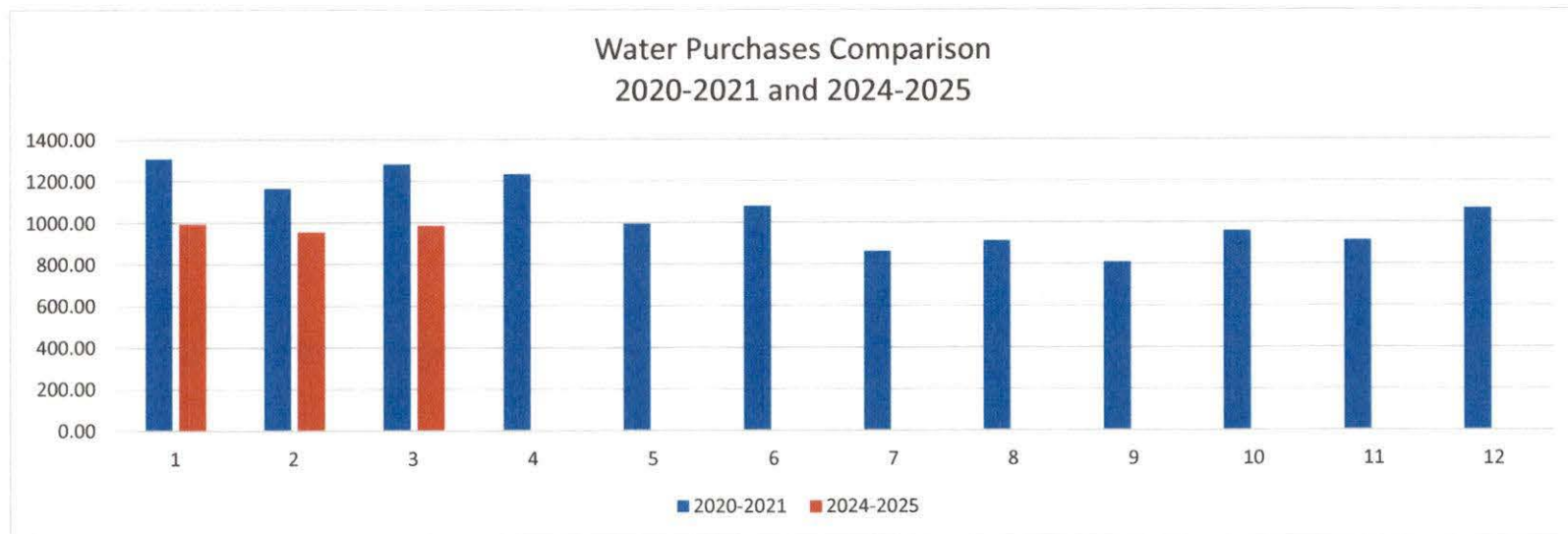
## Water Purchases Comparison 2020-2021 to 2024-2025

| 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     |                      |               |                    |             |                        |
| 10/05/20 to 11/02/20 | 26876         | 27                 | 995.41      |                      |               |                    |             |                        |
| 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     |                      |               |                    |             |                        |

|                        |               |            |                |                        |              |           |               |
|------------------------|---------------|------------|----------------|------------------------|--------------|-----------|---------------|
| <b>Total Purchases</b> | <b>382590</b> | <b>364</b> | <b>1051.07</b> | <b>Total Purchases</b> | <b>90972</b> | <b>93</b> | <b>978.19</b> |
|------------------------|---------------|------------|----------------|------------------------|--------------|-----------|---------------|

|             |       |
|-------------|-------|
| GPCPD YTD   | 54.26 |
| 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



## **STAFF REPORT**

TO: Board of Directors

FROM: Patricia Mairena, General Manager

DATE: September 9, 2024

RE: Update on Implementation of Credit Card Processing Fees Cost Pass Through

---

### **BACKGROUND**

The District had been accepting credit card payments from its customers both via web payments thru Corbin Willits Systems (one-time and reoccurring) and in-person/over the phone thru Celero/Tri-Counties Bank (one-time payments) without charging any additional cost for this service.

On August 8, 2024, the Board of Directors reviewed and approved passing through the fee which will be charged to customers using this service, effective with the payments for the September 15, 2024 bills, of the actual amount charged to process the payment with a cap of 3.5% plus a \$0.30 per transaction.

### **INFORMATION**

Corbin Willits Systems is set to implement the 3.5% plus \$0.30 per payment fee effective on September 15, 2024.

Celero/Tri-Counties Bank (TCB) is in the process of shipping the District a new credit card processing terminal that will be able to charge customers a 3.5% percentage; however, the system is unable to charge customers an additional transaction fee. After consulting with Attorney Conneran and President Chambers, it was decided that we should move forward with implementing only the 3.5% for these type of transactions.

### **FISCAL IMPACT**

Staff will continue to monitor the number of transactions it processes via Celero (TCB) to determine the type of impact it has on the Budget. Staff does not anticipate that this amount will be excessive, as the majority of credit card payments are made via the website (Corbin Willits Systems).

## **STAFF REPORT**

TO: Board of Directors

FROM: Patricia Mairena, General Manager

DATE: September 9, 2024

RE: Update on District's Accounting Conversion Progress

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### **BACKGROUND**

Up until fiscal year 2021-2022, the District had been charging the General and Administrative (G&A) expenses entirely to the Water Fund, which kept experiencing operating losses at year's end. The District auditors pointed out possible suggestions for future consideration: Splitting the two funds' activities into two separate funds within the accounting system.

On May 2, 2024, as part of the Rate Study process, the Board of Directors approved allocations in accounting treatment between the Water and Sewer Enterprise Funds as follows:

- 1/3 of the General Manager's salary and benefits will be allocated to the sewer fund, the remainder to water.
- Unless designated 100% to water, G&A expenses will be split 70% to water and 30% to sewer.
- Revenues from the Misc. Operations (42345) and Taxes & Assessments (49300) funds will be split 70% to water and 30% to sewer. All other revenues will be allocated 100% to water.

### **INFORMATION**

District staff has created new G&A revenue and sewer expenditure keys; however, this process is time consuming and revenue and expenses for the first two months of this fiscal year still need to be reallocated prior to producing a more accurate July 2024 financial report.

The District CPAs requested additional time to allow for Management's review of the new reporting format as well as a thorough review of the updated July 2024 financial report.

We anticipate that the July 2024 financial report will be included with the October board meeting packet without further delay.



## **STAFF REPORT**

TO: Board of Directors

FROM: Patricia Mairena, General Manager

DATE: September 9, 2024

RE: Report on Vehicle Accidents Reported to ACWA JPIA for 2020 Ford 250 – June 20, 2024 (Claim #24-0939) and July 19, 2024 (Claim #25-0060).

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### **BACKGROUND**

Claim #24-0939 – DOL 06/20/24:

On June 20, 2024, at about 2:55pm, our driver had just exited the shopping center and turned right (southbound) on Callan Blvd. He was driving about 15 mph by a SamTrans bus which had pulled over at a bus stop when all of a sudden, a 15-year-old girl, without even looking his way, ran out to the street to try to cross it. Our driver saw her and tried to brake and veer away from her, but it happened too fast, and she was hit by the District's truck passenger side mirror. The girl fell to the ground, but got up right away. She sat down at the bus stop seat, and said she was fine, but felt dizzy. Our driver immediately called 911 and paramedics arrived, checked her, and took her away to further diagnose her. The police also arrived to do their report. The girl's friend was near her, but did not attempt to cross the street when her friend did. Our driver believes her friend may have declared in his favor, as based on the police report, it appears that the pedestrian was at fault for entering the traffic unsafely.

### **INFORMATION**

Apparently, JPIA cleared our driver of fault. As of today, there have been no claims filed; however, claimant has six months from the date of the accident to file a claim against the District.

### **BACKGROUND**

Claim #25-0060 – DOL 07/19/24:

On July 19, 2024, at about 1:10pm, our driver was driving westbound to the intersection of Westborough Blvd. and Gellert Blvd. on an empty left-turn lane with traffic in the other lanes, when suddenly, the other vehicle entered his lane perpendicularly after crossing the other three lanes. Our driver did not see the other vehicle until it was too late. Our driver tried to brake, but was unable to stop in time and struck the other vehicle.

After viewing a recording from the District's camera, staff was able to see that the other driver exited the gas station and unsafely drove perpendicularly across all three lanes trying to get to the left-turn lane, as our driver was approaching the intersection but was unable to stop in time. This recording was shared with the JPIA.

**INFORMATION**

JPIA's investigation indicates that the other driver was at fault for this accident. JPIA handled the repairs of the District's truck and has requested reimbursement from the other driver's insurance (CSAA).

The District has paid for the truck's repairs \$7,912.57 and JPIA reimbursed the District \$6,912.57 (including a \$1,000 deductible). JPIA has requested reimbursement from CSAA in the amount of \$8,327.83, including \$415.26 loss of use, which should make the District whole.

**ATTACHMENTS**

- JPIA's email dated July 9, 2024, regarding Claim #24-0939 apparently clearing our driver.
- JPIA's letters dated August 21, 2024, and September 4, 2024, placing the responsibility of the accident on the other driver.

## Patricia Mairena

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**From:** Wendy Bellinger  
**Sent:** Tuesday, July 9, 2024 4:32 PM  
**To:** Patricia Mairena  
**Cc:** Carlos Arias  
**Subject:** FW: New JPIA Claim #24-0939 - Unk Pedestrian v. Westborough Water District - DOL 6/20/2024

FYI

Wendy Bellinger  
Office Supervisor  
**Westborough Water District**  
P.O. Box 2747  
South San Francisco, CA 94083-2747  
**650-589-1435**  
[wbellinger@westboroughwater.org](mailto:wbellinger@westboroughwater.org)

---

**From:** Judy Shiu <[jshiu@acwajpia.com](mailto:jshiu@acwajpia.com)>  
**Sent:** Tuesday, July 9, 2024 4:31 PM  
**To:** Wendy Bellinger <[wbellinger@westboroughwater.org](mailto:wbellinger@westboroughwater.org)>  
**Subject:** RE: New JPIA Claim #24-0939 - Unk Pedestrian v. Westborough Water District - DOL 6/20/2024

Thanks Wendy. Based on the police report, it appears the pedestrian is at fault for entering traffic unsafely. Please let me know if you receive any contact from the claimant or her representative. She has six months from the date of loss of 6/20/2024 or until 12/20/2024 to potentially file a claim against your district. I can be reached at 916-755-5377 if you have any questions or concerns.



**Judy Shiu**  
**ACWA JPIA**  
Senior Claims Adjuster  
(916) 755-5377 (Direct)  
(916) 786-5742 x3141 (Office)  
(800) 535-7899 x3141 (Toll-Free)  
[jshiu@acwajpia.com](mailto:jshiu@acwajpia.com) | [acwajpia.com](http://acwajpia.com)



---

**From:** Wendy Bellinger <[wbellinger@westboroughwater.org](mailto:wbellinger@westboroughwater.org)>  
**Sent:** Tuesday, July 9, 2024 2:13 PM  
**To:** Judy Shiu <[jshiu@acwajpia.com](mailto:jshiu@acwajpia.com)>  
**Cc:** Patricia Mairena <[pmairena@westboroughwater.org](mailto:pmairena@westboroughwater.org)>; Carlos Arias <[carias@westboroughwater.org](mailto:carias@westboroughwater.org)>  
**Subject:** RE: New JPIA Claim #24-0939 - Unk Pedestrian v. Westborough Water District - DOL 6/20/2024



YOUR BEST PROTECTION

# COPY

September 04, 2024

## ACWA JPIA

P. O. Box 619082  
Roseville, CA  
95661-9082

phone  
916.786.5742  
800.231.5742

[www.acwajpia.com](http://www.acwajpia.com)

### Core Values

- People
- Service
- Integrity
- Innovation

CSAA Insurance Exchange  
Your Claim #1005-82-8141  
PO Box 24523  
Oakland, CA 94623-1253

|     |              |   |                            |
|-----|--------------|---|----------------------------|
| Re: | Member       | - | Westborough Water District |
|     | Our Driver   | - | Carlos Arias               |
|     | Date of Loss | - | 07/19/2024                 |
|     | Claim No.    | - | 25-0060                    |

Dear Mr. Jeff Williams:

ACWA JPIA (Association of California Water Agencies Joint Powers Insurance Authority) provides coverage to the Westborough Water District.

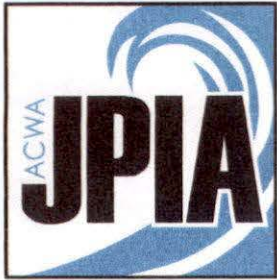
Our investigation indicates your insured was responsible for this accident. Attached are copies of the repair invoice in the amount of \$7,912.57 and loss of use in the amount of \$415.26. Please forward payment in the amount of \$8,327.83 payable to ACWA JPIA.

If you have any questions, please contact me at (916) 755-5377.

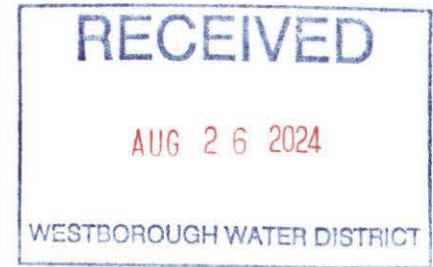
Sincerely,

Judy Shiu  
Sr. Claims Adjuster  
[jshiu@acwajpia.com](mailto:jshiu@acwajpia.com)

cc: Westborough Water District



YOUR BEST PROTECTION



August 21, 2024

## ACWA JPIA

P.O. Box 619082  
Roseville, CA  
95661-9082

phone  
916.786.5742  
800.231.5742

[www.acwajpia.com](http://www.acwajpia.com)

### Core Values

- People
- Service
- Integrity
- Innovation

Westborough Water District  
P.O. Box 2747  
So. San Francisco, CA 940832747

Re: Member - Westborough Water District  
Type of Loss - Property - Vehicle  
D/Loss - 07/19/2024  
Claim No. - 25-0060

Dear Ms. Wendy Bellinger:

Enclosed is a check in the amount of \$6,912.57 made payable to the Westborough Water District. This check represents the reimbursement for the repairs to your 2020 Ford F250 minus the \$1,000 deductible.

I will now begin subrogation and if successful, I will reimburse the District their deductible.

If you have any questions, please call me at 916-755-5377.

Sincerely,

Judy Shiu  
Sr. Claims Adjuster  
[jshiu@acwajpia.com](mailto:jshiu@acwajpia.com)





## **STAFF REPORT**

TO: Board of Directors

FROM: Patricia Mairena, General Manager

DATE: September 9, 2024

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

---

### **BACKGROUND**

On February 5, 2024, at about 8:44pm, there was a sewage spill from a wet well at the Rowntree Lift Station causing electrical failure to the control panel and damaging the roof of the building.

Due to a power failure and the generator not kicking in, there was a sewer overflow at the Rowntree Lift Station that spilled about 40,170 gallons of sewage onto the pump station roof, and eventually onto the control panel as the wastewater traveled through the conduits.

### **INFORMATION**

The sewage spill caused damage to the electrical control panel and also to the roof of the building. Both the electrical control panel and the roof were eventually replaced.

On May 1, 2024, General Manager Mairena filed a property loss claim with JPIA for:

Control Panel Repairs = \$42,468.88

Roof Replacement = \$37,500.00

|              |                      |
|--------------|----------------------|
| Total Losses | <u>= \$79,968.88</u> |
|--------------|----------------------|

On September 9, 2024, General Manager Mairena received confirmation that payment for the claim was being processed in the amount of \$77,468.88 (total losses less \$2,500 deductible). The payment will be made within 14 working days.

### **ATTACHMENTS**

- JPIA's email dated September 9, 2024, regarding Claim #24-0795 detailing the claim summary payment.
- Statement of Loss.
- Summary of Incident Expenses.

## Patricia Mairena

---

**From:** Paula Christy <pchristy@acwajpia.com>  
**Sent:** Monday, September 9, 2024 12:23 PM  
**To:** Patricia Mairena  
**Cc:** Wendy Bellinger  
**Subject:** RE: ACWA/JPIA – Westborough Water District / Claim # 24-0795 / Crawford GTS # 4417176

Dear Ms. Mairena:

JPIA has received the final report from our field adjuster, and we are processing payment as stated below:

Claim summary:

\$79,968.88 – Repair costs

-2,500.00 – Deductible

\$77,468.88 – claim settlement

Please allow 14 working days for payment receipt.

Thank you!



**Paula Christy**

**ACWA JPIA**

Senior Claims Adjuster

(916) 786-5742 (Office)

(916) 774-7050 x3164 (Direct)

[pchristy@acwajpia.com](mailto:pchristy@acwajpia.com) | [acwajpia.com](http://acwajpia.com)

---

**From:** Patricia Mairena <pmairena@westboroughwater.org>  
**Sent:** Monday, September 9, 2024 11:02 AM  
**To:** Paula Christy <pchristy@acwajpia.com>  
**Cc:** Wendy Bellinger <wbellinger@westboroughwater.org>  
**Subject:** Fw: ACWA/JPIA – Westborough Water District / Claim # 24-0795 / Crawford GTS # 4417176

Good morning Paula,

I was following up to see if the JPIA had made a determination on our claim. Is there anything else that is needed from us?

Thank you,

Patricia Mairena  
General Manager  
**Westborough Water District**  
P.O. Box 2747  
South San Francisco, CA 94083-2747  
**650-589-1435**  
[pmairena@westboroughwater.org](mailto:pmairena@westboroughwater.org)

---

**From:** Stan Fandrich <[Stan\\_Fandrich@us.crawco.com](mailto:Stan_Fandrich@us.crawco.com)>  
**Sent:** Thursday, August 29, 2024 6:05 PM  
**To:** Patricia Mairena <[pmairena@westboroughwater.org](mailto:pmairena@westboroughwater.org)>  
**Cc:** Wendy Bellinger <[wbellinger@westboroughwater.org](mailto:wbellinger@westboroughwater.org)>  
**Subject:** RE: ACWA/JPIA – Westborough Water District / Claim # 24-0795 / Crawford GTS # 4417176

Thank you Patricia,

I'll get my report out to Paula Christ tonight.

Stan

**Stan A. Fandrich**  
National General Adjuster  
Global Technical Services  
Crawford & Company  
License # 2607015  
Jon Egurrola, Qualified Manager  
CA License # 2L89791  
3100 Oak Road, Suite 207  
Walnut Creek CA 94597  
Office: 925.945.6175  
Mobile: 209.210.7362  
email: [stan\\_fandrich@us.crawco.com](mailto:stan_fandrich@us.crawco.com),

web: [www.crawfordgts.com](http://www.crawfordgts.com)

**Crawford & Company**  
Restoring lives, businesses and communities

---

**From:** Patricia Mairena <[pmairena@westboroughwater.org](mailto:pmairena@westboroughwater.org)>  
**Sent:** Thursday, August 29, 2024 4:35 PM  
**To:** Stan Fandrich <[Stan\\_Fandrich@us.crawco.com](mailto:Stan_Fandrich@us.crawco.com)>  
**Cc:** Wendy Bellinger <[wbellinger@westboroughwater.org](mailto:wbellinger@westboroughwater.org)>  
**Subject:** Re: ACWA/JPIA – Westborough Water District / Claim # 24-0795 / Crawford GTS # 4417176

Good afternoon Stan,

Per your request, attached is my notarized Sworn Statement in Proof of Loss. We will be mailing you a hard copy tomorrow.

Best regards,

Patricia Mairena  
General Manager  
**Westborough Water District**  
P.O. Box 2747  
South San Francisco, CA 94083-2747  
**650-589-1435**  
[pmairena@westboroughwater.org](mailto:pmairena@westboroughwater.org)

---

**From:** Stan Fandrich <[Stan\\_Fandrich@us.crawco.com](mailto:Stan_Fandrich@us.crawco.com)>  
**Sent:** Wednesday, August 28, 2024 11:34 AM  
**To:** Patricia Mairena <[pmairena@westboroughwater.org](mailto:pmairena@westboroughwater.org)>  
**Subject:** ACWA/JPIA – Westborough Water District / Claim # 24-0795 / Crawford GTS # 4417176

Good morning Patricia,

We presented your district's claim for damage to the Rowntree Lift Station and have their approval to present a Proof of Loss form to you.

Please sign and return the form with your signature notarized. Send an electronic copy by email and I will get the payment processed. Have the original sent to my office address below by U.S. Mail service.

Thank you,

Stan Fandrich

**Stan A. Fandrich**  
National General Adjuster  
Global Technical Services  
Crawford & Company

License # 2607015



Jon Egurrola, Qualified Manager

CA License # 2L89791  
3100 Oak Road, Suite 207  
Walnut Creek CA 94597  
Office: 925.945.6175  
Mobile: 209.210.7362

email: [stan\\_fandrich@us.crawco.com](mailto:stan_fandrich@us.crawco.com),

web: [www.crawfordqts.com](http://www.crawfordqts.com)

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**STATEMENT OF LOSS**

Insured: Westborough Water District  
 2201 Gellert Blvd.,  
 South San Francisco, CA 94080  
 Date of Loss: February 5, 2024  
 Our File Number: 4417176  
 Policy No. MOPC-070123  
 Claim No. 24-0795

| <i>RCV Claim</i> | <i>Depreciation</i> | <i>ACV Claim</i> |
|------------------|---------------------|------------------|
|------------------|---------------------|------------------|

Property Involved: Building & Fixed Equipment

***Loss as Determined:******Item I - Building:***

|   |                     |                     |
|---|---------------------|---------------------|
| TelStar #120280 - Initial troubleshoot call     | \$ 16,008.46        | \$ 16,008.46        |
| TelStar # 120355 - Diagnose damaged instruments | \$ 2,095.00         | \$ 2,095.00         |
| TelStar # 120691 - Parts & Labor - Level Probes | \$ 9,465.50         | \$ 9,465.50         |
| TelStar # 120817 - Pump failure recall visit    | \$ 6,469.21         | \$ 6,469.21         |
| TelStar # 121380 Ultrasonic Transmitter         | \$ 6,748.71         | \$ 6,748.71         |
| TelStar # 121690 - High level float switch      | \$ 1,682.00         | \$ 1,682.00         |
| Stronger Building Services - Roof Replacement   | \$ 35,625.00        | \$ 35,625.00        |
| Stronger Building Services - Retention          | \$ 1,875.00         | \$ 1,875.00         |
| Less Deductible:                                | \$ (2,500.00)       | \$ (2,500.00)       |
| Partial Payments #1                             |                     | \$ -                |
| <b>Value Loss Claim</b>                         | <b>\$ 77,468.88</b> | <b>\$ 77,468.88</b> |

***Claim Summary-Replacement Cost***

|   |                     |
|---|---------------------|
| Item I - Building & Fixed Equipment       | \$ 79,968.88        |
| Item II - Business Personal Property      | \$ -                |
| Item III                                  | \$ -                |
| Replacement Cost Loss                     | \$ 79,968.88        |
| Less: Deductible                          | \$ (2,500.00)       |
| Partial Payment #1                        | \$ -                |
| <b>Established Replacement Cost Claim</b> | <b>\$ 77,468.88</b> |

***Claim Summary-Actual Cash Value***

|  |                     |
|--|---------------------|
| Item I - Building & Fixed Equipment        | \$ 79,968.88        |
| Item II - Business Personal Property       | \$ -                |
| Item III                                   | \$ -                |
| Replacement Cost Loss                      | \$ 79,968.88        |
| Less Depreciation:: Repaired N/A           |                     |
| Actual Cash Value Loss                     | \$ 79,968.88        |
| Less: Deductible                           | \$ (2,500.00)       |
| Partial Payment #1                         | \$ -                |
| <b>Established Actual Cash Value Claim</b> | <b>\$ 77,468.88</b> |

| Rowntree Lift Station Incident Expenses - 02/05/24 |              |             |                     |
|--|--------------|-------------|---------------------|
| Vendor   | Invoice Date | Invoice No. | Invoice Amount      |
| TelStar Instruments                                | 2/16/2024    | 120280      | \$ 16,008.46        |
| TelStar Instruments                                | 2/21/2024    | 120355      | \$ 2,095.00         |
| TelStar Instruments                                | 3/13/2024    | 120691      | \$ 9,465.50         |
| TelStar Instruments                                | 3/20/2024    | 120817      | \$ 6,469.21         |
| TelStar Instruments                                | 4/30/2024    | 121380      | \$ 6,748.71         |
| TelStar Instruments                                | 5/22/2024    | 121690      | \$ 1,682.00         |
| Stronger Bulding Services                          | 5/6/2024     | 381         | \$ 35,625.00        |
| Stronger Bulding Services                          | 6/13/2024    | 383         | \$ 1,875.00         |
| <b>Total Expenses</b>                              |              |             | <b>\$ 79,968.88</b> |

# From Policy to Practice: Understanding the Making Conservation a California Way of Life Regulation Webinar

Tom Chambers

Through BAWSCA I was informed of a August 20<sup>th</sup> webinar on the subject topic. It was sponsored by ACWA and CalWEP (California Water Efficiency Partnership), who have been interacting with the Department of Water Resources on implementing the subject law. Since the webinar was free for ACWA members like BAWSCA and WWD, I decided to “attend”. It was only an hour (except they started 4 minutes late). I found out this webinar was on the making of the regulations, with a second webinar on implementing the regulations coming on October 22<sup>nd</sup>.

The presenters did go fast and used several abbreviations which were new to me (as they worked on this stuff full time for months/years), so I will only give you an overview. They did say the regulation was complex, (one brief for the legislature was 15 pages) but it is better than it used to be. Initially the cost of implementation was estimated to be \$13 billion, but by simplification the estimate is now down to \$4.7 billion. The goal is to do away with generalities (like everybody cut 20%) but instead use water budgets. Urban suppliers would each get an allocation which is the sum of 4 parts: Indoor Residential; Outdoor Residential; CII-DIM; any earned adjustment; and an allocation for water loss. CII means Commercial, Industrial, Institutional and DIM is Dedicated Irrigation Meters. Agencies would only have to stay within the sum of the allocations except they would also have to keep losses within their water loss allocation. Residential Indoor allocations have been set at 55 GPD (gallons per person per day), to be reduced to 47 from 2025 to 2030 and 42 GPD after that. Residential Outdoor allocations were approved July 3 but are still under legal review. The outdoor allocation for each agency is the product of a climate factor (set for each agency), landscape area (Department of Water Resources (DWR) has determined this for each agency); and landscape efficiency factor (LEF). LEFs start at .8, but then get reduced to .63 in 2035-39 and .55 starting in 2040. There are also Special Landscape Areas (SLAs for things like public parks, pools, recycled water irrigation, and eatable plants) which get a 1.0 LEF. There are also allocations for urban trees as they provide benefits to counter global warming. Anyhow, it is complex. As for CII, all CII accounts must be assigned one of the approved 22 type designators, with each getting an allocation based on what they do. There was one question on what do you do with multi-unit housing. Is it residential or can it be considered CII when DIM are installed (DIM probably gets a better allocation)? Anyhow, it may be useful for our HOAs and common greens (if non-functional turf regulations are relaxed). DIMs have to be for areas greater than 0.5 acres. Anyhow, the state is collecting data (like water loss reports) I’m told by fiscal year, which is creating some problems on agencies who operate on a calendar year basis. While DWR may provide written orders to non-complying agencies by January 2025 and conservation orders by January 2026, there will be no fines until after 1 November 2027.

Bottom line is this is complex, and I am sure BAWSCA, perhaps through some subscription program, will help us. I sure hope so as I cannot even swear all of the above is correct. I can only say is perhaps we should be looking at our CII (and multifamily housing account classification. Obviously this is a developing story and I am NOT an expert (and only barely conversant).